

#467
CUSTOMS TARIFFS

OF THE

S 2086

UNITED KINGDOM,

FROM

1800 TO 1897.

WITH SOME NOTES UPON THE HISTORY OF THE MORE IMPORTANT
BRANCHES OF RECEIPT FROM THE YEAR 1660.

Presented to both Houses of Parliament by Command of Her Majesty.



573 of 74

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CUSTOMS TARIFFS OF THE UNITED KINGDOM.

REPORT.

TO THE COMMISSIONERS OF HER MAJESTY'S CUSTOMS.

HONOURABLE SIRS,

In compliance with your directions I have the honour to lay before you tables affording information as to the Customs tariffs in force in the United Kingdom from the commencement of the nineteenth century.

It was not until the year 1823 that the rates of duty on nearly all articles in Great Britain and Ireland, were equalised. The duties leviable from that date onwards will be found set out in full, for each year, in the general tables appended hereto, which, for the sake of convenience, have been arranged in sections, covering usually the period elapsing between any two Consolidation Acts, or at any rate between considerable measures of reform.

It was found, however, that it would be impossible to adopt the same plan for the period between the years 1800 and 1823, without extending the book to an additional volume, or perhaps two volumes of the size of that now submitted to you. The reason for this lies in the fact that not only were the tariffs exceedingly voluminous in the earlier portion of the century, but also, and chiefly, because during that period an entirely different list of rates was in force in Ireland, from that current in Great Britain, and it would, therefore, have been necessary to give separately the tariffs of both countries. But as the Irish duties were quite as numerous as those of Great Britain, it was judged that to print the whole, would be not only to undertake a cumbersome work, but one which is really unnecessary.

Under these circumstances it was thought that it would be sufficient to give a selection of the principal duties in force in certain of the years during the period in question. Lists have therefore been prepared showing the chief rates of duty for the year 1800, as indicating the state of Customs taxation in Great Britain and Ireland immediately prior to the Union. Similar lists are also given for 1805 which succeeded large alterations in the tariffs of both countries, and for 1816, the date of the consolidation of the Exchequers; and these abstracts afford a fairly comprehensive view of the Customs until, in 1823, by the Act 4 Geo. IV., c. 72, the commercial union of the two countries was accomplished, just as the Parliamentary union had been effected by the Act of 1800, and the fiscal union by that of 1816. Tables IV.,
V. and VI.

In respect, however, of the more important branches of receipt, such as the duties on corn, wine, tea, tobacco, sugar, and foreign spirits, a longer retrospect is given, the legislative changes in the rates from 1660 to the present day, being traced briefly, in separate sections apart from the general tables.

Timber demanded distinct treatment, chiefly on account of the voluminous character of the lists of rates, which precluded their inclusion in the general tables without expanding the latter to an inconvenient size.

It is also necessary to explain that I have dealt only in the briefest manner with the statutes of the last century which regulate Irish trade. Interesting as those laws are, they relate to matters that still excite controversy; besides which, with the exception of certain articles of foreign produce, the tables presented with this Report are confined to

the tariffs of the nineteenth century. The countervailing duties, however, between Great Britain and Ireland, as well as the Union duties—both the result of the Act of Union and therefore subsequent to 1800—are shown.

I regret sincerely the manifold shortcomings which I am conscious detract from the performance of this work. In some extenuation of many errors of omission (which will be found, I think, to be my chief fault) I must plead the wide field of the subject to be dealt with, and the imperfection of my records. Although the office of the Inspector-General of Imports and Exports, which is now continued as the Statistical Office of the Customs, dates from 1698, and in some respects from an earlier time, the three fires which have occurred at the Custom House since the Restoration, have left few original records of value; and I have often been compelled to obtain figures from other sources which I judged to be reliable, whilst in many cases I have failed altogether.

It has been mentioned that the tables which form the greater portion of this statement deal more particularly with the Customs duties in force in the United Kingdom during the nineteenth century, with, however, some reference to the chief alterations which have taken place from a much earlier date (generally the year 1660), so far as regards the more important heads of Customs Revenue. The year 1660 has been selected as the farthest limit to which it seems advisable to attempt to carry back any statement of the greater branches of receipt, because, not only does the Tonnage and Poundage Act of that year, with its accompanying Book of Rates, afford the firmest basis from which to attempt any enumeration of actual duties—the rates granted by that Act having been continued from reign to reign until repealed by the 27th of George III., c. 13—but also, because, prior to 1660, the duties are probably of interest only to the antiquary.*

At the same time it has been thought that it would tend to completeness if, before referring in detail to the arrangements of 1660 and subsequent years, a few remarks were here made upon the Customs Revenue in its earlier stages of growth, with the view of showing very briefly its gradual evolution from a "Prise" levied by the mere will and motion of the King (and as a branch of his hereditary revenue applicable by him to his personal and household expenses) to its modern form of a strictly legal and parliamentary tax imposed by the Legislature for national purposes.

The following extract is from Mr. Chisholm's well-known Return to Parliament upon the public Revenue of Great Britain and Ireland:—

"The term 'Customs' was anciently used in an extensive sense for customary payments or dues of many kinds, whether regal, or episcopal, or ecclesiastical, until in process of time it was restricted to the duties payable to the King, either upon the exportation or importation, or carriage coastwise, of certain articles of commerce. The original imposition of these duties in this country has been attempted to be traced back to the period of the Roman occupation; but it is certain that there was an import duty on wine, called *Prise*, which was payable to the King, and accounted for at the Exchequer, as early as the reign of Richard I. There were other duties mentioned as payable to the King by merchants or traders, in respect of their merchandise imported or exported, in the reign of King John; as, for instance, import duties on wood, salt, fish, &c., and export duties on wool and leather.

"In the Statute of the Exchequer, 51 Henry III., stat. 5, s. 6, passed in 1266, reference is made to the payment into the Exchequer of the Customs duty on wool received by the collector.

"The name of Custom, or customary levies, points to their exaction by traditional authority, but their legislative origin cannot be traced back beyond the reign of Edward I. About the year 1297 the community of the realm granted to the King, in aid of his war with France, a Customs duty of 40s. for every sack of wool, and 5 marks for every last of leather exported, for the space of two or three years, if the said war lasted so long. At the same time the King granted that he would take no Custom of the said community without their common assent, saving to the King and his heirs the old Customs duties granted by the same community before that time of half a mark (6s. 8d.) for every sack of wool and woolskins, and a mark for every last

* A synopsis of the older laws relating to importation and exportation and the regulation of the Customs will be found in Appendix I., page ii.

“ of leathers. These ‘new Customs,’ mentioned as having been ‘lately granted,’ were
 “ remitted by the King on 24th November 1297, as appears by an Exchequer Roll of
 “ 26 Edward I.

“ The ancient Customs were divided into three branches. The first, and perhaps
 “ the most ancient, of all those duties, which were granted by Parliament to the
 “ Sovereign was that upon wool and leather. It seems to have been chiefly or altogether
 “ an export duty. The other two branches were import duties, being, first, a duty upon
 “ wine, which, being imposed at so much a ton, was called a tonnage; and, secondly,
 “ a duty upon all other goods, which being imposed at so much a pound of their
 “ supposed value, was called a poundage. The duties of tonnage and poundage were
 “ generally granted to the King by one and the same Act of Parliament, and were called
 “ the subsidy of tonnage and poundage.

Tonnage and
Poundage.

“ The first complete legal grant of tonnage and poundage imposed by full
 “ Parliament, and extending to natives, was in 1373 (47 Edward III.), and since that
 “ period these duties have existed in this country with hardly an exception. The
 “ subsidy of poundage was continued for a long period at 1s. in the pound, or
 “ 5 per cent., and consequently a subsidy came, in the language of the Customs, to
 “ denote a general duty of this kind at £5 per cent.”

Many other interesting details about the older Customs Revenue in England and
 the early methods of collection, are to be found in the first Report of the Commissioners
 of Customs which was presented to Parliament in 1857.

The first mention of a tonnage and poundage duty is in the charter known as
Carta Mercatoria (printed in full in the chapter on “Wine”), by which Edward I. in
 1303 granted protection from extortion, and liberty of trading, to certain alien merchants,
 in return for the payment by them of what is variously known as the “New Custom,”
 “Butlerage,” “Alien duty,” or “Petty Custom.” The list of duties was as follows:—

An early
English
Customs
Tariff.

For every sack of wool exported, 3s. 4d. beyond the ancient Custom of
 6s. 8d.

For every last of hides exported, 3s. 4d. above that which according to
 ancient Custom was formerly paid.

For every 300 woolfells exported, 3s. 4d. beyond that which according to
 ancient Custom was formerly given.

Whether imported or exported:—

For every scarlet, and cloth dyed in grain, 2s.

For every cloth in which part of a grain colour is intermixed, 1s. 6d.

For every cloth without grain, 12d.

For every quintal of wax, 12d.

For every dolium of wine, 2s. over and above the ancient Customs due and
 accustomed to be paid.

And for all other wares and merchandizes, 3d. in the pound value.

The references in this document to the ancient and customary tolls leave no doubt
 as to the existence of Customs duties for a period long anterior to 1303.

Although this charter was withdrawn in the third year of Edward II., in consequence
 of the agitation against the privileges conceded to foreigners in that reign, it was renewed
 at a later date, and continued to be levied under the denomination of Aliens' duty until
 1787, when the poundage duties were merged in the general rates then enacted as
 Consolidated Customs, whilst Butlerage was abolished in 1803 by the Act 43,
 Geo. III., c. 156.

See "Wine."

Subsequently to 1373, tonnage and poundage continued to be granted by Parliament to the Sovereigns at the commencement of each reign. Poundage rarely varied from the established rate of 1s. in the pound, which constituted what was known as a "subsidy" of poundage, but tonnage, or the duty on the ten or tun (252 gallons) of wine, fluctuated considerably. In the reigns of Queen Elizabeth and James I. the old duties were increased by means other than Acts of the Legislature, and these "New Impositions," as they were called, whilst generally submitted to, gave rise to much discontent. Nevertheless, in the days of the Commonwealth, taxation in the form of Customs duty, albeit not any longer imposed by virtue of the Royal prerogative, was certainly not lighter in its incidence.

ENGLISH CUSTOMS DUTIES IN THE REIGN OF CHARLES II., 1660-1685.

Act of Tonnage and Poundage of 1660. 12 Charles II., c. 4.

The Act of Tonnage and Poundage of the year 1660 recites that the ground for granting the subsidy is to ensure the guarding and defending of the seas against all who may intend to disturb the intercourse of trade. The Act granted certain rates upon every ton (252 gallons) of wine imported (as shown in the tables of this Report under the head of "Wine"); it also granted poundage upon the value of goods imported and exported at the accustomed rate of 12*d.* in the pound or 5 per cent. *ad valorem*. And then, laying down the constitutional principle that "because no rates can be imposed upon merchandise imported or exported by subjects or aliens but by common consent in Parliament," it proceeded to enact that certain rates of value set forth in a book attached to the Act should be the rates upon which the *ad valorem* duties of poundage should be assessed. This ingenious method of avoiding all the disputes and trouble which in modern times have been found to arise between custom-house authorities and merchants as to *ad valorem* duties, was the result of centuries of experience. Books of Rates had been in use ever since the reign of Henry VIII. at the latest, and the Board of Customs in their first annual Report (1857) referring to one which was issued by Queen Mary I., state that "she gave a commission to certain commissioners for censing of the New Rates, who observed this rule to underrate the most necessary commodities that came into the realm to draw them hither, and to overrate the superfluous commodities inwards to drive them away, and generally they did underrate and underprise all foreign commodities of that they were ordinarily current for, lest a glut here of any of those wares might bring them under their rates; and that the merchants might not say they were valued to the utmost, that before lacked a good part of that they were then rated at." The great object, however, which was subserved by the Books of Rates, was the avoidance of disputes between the king's officers and the merchants. There could be no discussion as to the correct values for duty, so long as Parliament authoritatively laid down a table of the values at which merchandise was to be assessed without reference to mere temporary market fluctuations.

Alien Duty or Petty Custom.

The Act of Tonnage and Poundage further assessed woollen cloths of certain weights and lengths exported by British subjects, at a duty of 3*s.* 4*d.*, whilst aliens were to pay 7*s.* 10*d.*, and double rates for lead and tin. By a further provision in a Rule annexed to the Book of Rates (to which the Act gave the force of law) it was provided that foreigners should also pay double Custom for native manufactures of wool or part wool, and should continue to pay 3*d.* in the pound according to *Carta Mercatoria* in addition to the ordinary rates laid down by the Act.

The Books of Rates as indices of prices.

Although, as has been shown, the rates of value given in the Book of Rates of Queen Mary I., cannot be entirely relied upon as showing the true market prices of goods at that time, it is considered that those annexed to the Act of Charles II. possess a certain value as an index to the prices of the day, and as such, have an interest apart from their mere fiscal use. For instance, it is not uninteresting to know that in 1660 Irish or Scotch pork was rated as being worth, wholesale, a little over one half-penny per lb.; Irish butter a little over 1*d.* the lb.; tallow candles, 3*d.* the lb.; Turkey carpets containing 4 yards, £8; caviare, 2*d.* the lb.; Scotch coal, 6*s.* 8*d.* the ton; 120 eggs, 1*s.* 8*d.*; Irish freize, 9*d.* the yard; flannel, 1*s.* 8*d.* the yard; refined loaf sugar, 3*s.* per lb.; rice, 3*d.* per lb.; Irish rugs, 13*s.* 4*d.* each; British plantation tobacco, 1*s.* 8*d.* the lb.; Spanish tobacco (probably Havana) 10*s.* the lb. Of course these were wholesale prices, the articles doubtless reaching the consumers at greatly increased cost.

Ad valorem duties led to undervaluation.

The rates given could not, of course, include all articles, and those not enumerated were to pay 1*s.* in the pound on the sworn value. This process, however, proved

unsatisfactory, for in a Customs Act of 1724 it is stated that it had been found by experience that the values sworn to by importers had been very unequal, some persons greatly undervaluing the same, to the detriment of the Revenue and the discouragement of the fair trader, and therefore it became necessary to issue a supplementary book of rates setting forth the official values of a large number of articles omitted from the 1660 book, or not then in common use.

11 Geo. 1,
c. 7.

Besides the Act of Tonnage and Poundage of the 12th Charles II., which in Customs phraseology was always afterwards distinguished as the Old Subsidy, only two other purely Customs enactments were made by Parliament in that reign. The first of these, called the "One per cent. Inwards" was passed in 1662 as 13 and 14 Charles II., c. 11. It was a curious piece of legislation judged by modern standards, the duty of one per cent. on the value being leviable in ready money upon all merchandise imported direct from any port or place in the Mediterranean east of Malaga, in any vessel with less than two decks and carrying less than sixteen pieces of ordnance mounted, together with two men for each gun, and ammunition proportionable. The measure was devised for the protection of British shipping and merchandise against the Barbary pirates, who at that time swarmed in the Mediterranean.

The third Customs duty imposed in the reign of Charles II., was that known as the Coinage duty, first levied in 1666 by the Act 18 Charles II., c. 5. It was a duty upon imported wines and spirits and the proceeds were applicable to the expenses of the Mint. The Coinage duties are referred to in detail in the sections relating to wines, and to Foreign and Colonial spirits.

It is worthy of remark that in this reign the Customs ceased to be collected by Farmers under lease from the King. The year 1671 is generally assigned on good authority as the date when the collection of the Customs was definitively taken into the King's own hands and entrusted to a Board of Commissioners.

See Appen-
dices II. & III.
also 1st Cust-
oms Report,
and Hall's
Customs, vol.
I., p. 190.

The yield of the Customs of England in the year 1685, the final year of the reign of Charles II., is recorded in the books of the Customs Department as £466,233, arising entirely from the duties levied under the Act of Tonnage and Poundage passed in 1660.

Yield of
English
Customs, 1685

ENGLISH CUSTOMS DUTIES IN THE REIGN OF JAMES II., 1685-1689.

Not many additions to the tariff were made in this reign. At its close in 1689, the Customs taxes then subsisting were the following (excluding the prisage and butlerage of wines which had been granted to private individuals) :—

1660. The Old Subsidy of Tonnage and Poundage with its subheads of **Aliens Duty** and **Additional Duty**.

1662. The One per cent. Inwards.

1666. Coinage on Wines and Spirits.

(The foregoing had all been imposed in the previous reign.)

1685. Impost on Wine and Vinegar.—This was an impost by 1 James II., c. 3, of £8 per ton of 252 gallons on French wine and vinegar, and of £12 per ton on other wines. It was subject to certain discounts and abatements for prompt payment, leakage, &c. The produce in 1686 was £147,677.

1685. Impost on Tobacco and Sugar.—This duty was enacted by 1 James II., c. 4, and amounted to 3*d.* per lb. on tobacco of the British plantations in America, and 6*d.* per lb. on other tobacco. The additional duties upon sugar varied from $\frac{1}{2}$ *d.* to 3*d.* per lb. beyond those to which they were previously liable. The produce of this tax in 1686 was £145,431.

1685. Impost on French and East Indian Linens and on Silks and French Brandies.—(1 James II., c. 5.) This was granted for five years, and was then suffered to expire, but was at once replaced by other duties. It produced in 1686, £103,494.

Yield of
English
Customs in
1689.

The produce of the English Customs at the close of the reign of James II., under the several heads or branches then subsisting, was as follows :—

		£
Customs proper, <i>i.e.</i> , the Old Subsidy of 1660 and the One per cent.		
Inwards	... ..	392,016
Impost on Linen and Silks, &c.	... ..	41,695
Impost on Wine and Vinegar	... ..	151,892
Impost on Tobacco and Sugar	... ..	101,585
		<hr/>
Total	... ..	£687,188
		<hr/> <hr/>

The Coinage duties are not separately shown in the Customs accounts from which the foregoing is extracted. It is probable that they may have been paid direct to the Mint without being brought into the accounts as ordinary Customs duties. In any case their yield at this time was insignificant.

ENGLISH CUSTOMS DUTIES IN THE REIGN OF WILLIAM III., 1689-1702.

System of
Mortgaging
the Public
Revenue.

In this reign commenced the system of mortgaging or assigning the public Revenues to the national creditors in return for loans contracted for the purpose of carrying on the war with France, or for paying the charges of civil government. The usual plan was to enact a new source of Revenue for a term of years or in perpetuity, and for the Government of the day to raise upon the security of such duty, whatever capital sum of money might be authorised in the Act. Thus, in 1692, the Act 4 William and Mary, c. 5, imposed a variety of new Customs duties on a number of articles, and by a clause of credit the King was authorised to borrow £510,000 upon the new source of Revenue at the interest of 8 per cent. Therefore, in future, in the Customs and Exchequer accounts, the produce of this duty had to be kept separate and apart from all other duties, because it had become appropriated to the payment of the interest on this particular loan. Every year of this reign saw several additions to Customs duties made in the same manner, notably in 1690, 1692, and 1693, when heavy "impositions," as they were called, were laid upon nearly every article of importation. In this way each article became the subject of a number of these "additional" duties and "imposts," each such augmentation being mortgaged separately to the public creditor for the loans of specific years, or for some well defined purpose.

Complication
of Customs
procedure.

The result of this plan was that the accounts of the Customs, and even the process of paying duty, gradually became matters of such complexity as to place the public entirely at the mercy of the immense official hierarchy which sprang up as the necessary result of a system which none but experts could possibly understand, and under which every mistake in a computation might be construed as an attempt to defraud the Revenue, and made punishable with heavy penalties. This plan of raising money continued for over a century, although a resolute attempt was made by Mr. Pitt in 1787 to return to a better state of things. The condition of the Customs Revenue at that time and the steps taken to put a stop to an intolerable state of things, will be noticed later on. The evil was only commencing in the reign of William and Mary, and therefore, as it influenced the whole shape of the national finances throughout the eighteenth century, it is proper to record it here; indeed, before the close of the reign of Queen Anne, a period only twenty-five years later, it had attained formidable proportions.

Customs
Tariff at close
of reign of
William III.

At the end of the reign of William III. the list of Branches of Customs Revenue stood as follows :—

Prisage and Butlerage of Wines.—(These ancient hereditary duties had been granted by the king to private individuals.)

The Old Subsidy.

The One per cent. Inwards.

The Impost on Wines and Vinegar.

The Impost on Tobacco and Sugar.

Coinage duties.

(The foregoing were all in force before the reign of William and Mary.)

1690. Impost 1690.—This was imposed by Act 2 William and Mary, sess. 2, c. 4, and by it, numerous rates of duty were levied upon about 55 principal articles. It is sometimes called the "Impost on linen and silks," though it was by no means confined to those goods. The produce in 1691 was £96,811, and in 1692 £136,324.

1692-3. Impost 1692-3 was by authority of 4 William and Mary, c. 5. It charged about 76 different sorts of goods with a large number of rates, and upon all other goods not particularly rated in the Book of Rates, one shilling in the pound, according to value, but in the case of French goods the addition was as much as 25 per cent. on the value. The yield in 1694 was only £39,411, a testimony to the damaging effect which these multiplied duties were beginning to have upon the commerce of the country.

1695. Duty on Spice and Pictures, Tea, Coffee, &c.—This was by 6 and 7 William III., c. 7. It imposed an additional duty of 5 per cent. *ad valorem* on spices, and of 20 per cent. *ad valorem* on pictures. The following additional Customs duties were also enacted by this Act:—

		£.	s.	d.
Coffee	cwt.	2	16	0
Cocoa from the Colonies	"	2	16	0
" " elsewhere... ..	"	4	4	0
Chocolate	lb.	0	1	0
Cocoa Paste	"	0	2	0
Tea legally Imported	"	0	1	0
" from Holland, or any country not the place of growth	"	0	2	6

1696. The Second 25 per cent. on French Goods* granted by 7 and 8 William III., c. 20. This, as its title imports, was a duty of 25 per cent. on the value of nearly all merchandise from France. But £25 per ton of 252 gallons was added to the duty on French wine, and £15 per ton to that on vinegar, whilst £30 per ton of 252 gallons was added to the duty on single brandy, and £60 per ton to that on double brandy. This tax produced £45,679 in 1700, and £67,659 in 1701.

1697. The Four and a half per cent. Duties 1663.—These were not strictly Customs duties of England, but were a grant from the Legislature of Barbadoes to King Charles II. of 4½ per cent. (payable in kind) upon all dead commodities of the growth and produce of the Island that should be exported. These duties had been let out in farm, but in 1697, after the passing of the Act 9 and 10 William III., c. 23, they fell under the administration of the Commissioners of Customs and find a place in their accounts. *These duties were repealed in 1838 by 1 and 2 Vic., c. 92.*

1698. Additional duty on Coals and Cinders.—This was imposed by 9 and 10 William III., c. 13. It amounted to 5s. the ton on coal from Scotland: on coal shipped coastwise in England 3s. 4d. per ton, and other duties on culm and cinders. It produced £114,173 in 1699, and £148,372 in 1700.

1698. The New Subsidy of Tonnage and Poundage.—This was granted by 9 and 10 William III., c. 23, and was a duplication of the general rates already in force by the Old Subsidy of 1660, except as regards wines, as to which there were special new rates. The yield was £256,883 in 1698, and £309,673 in 1699.

* The first 25 per cent. on French goods was levied under 4 Will. and Mary, c. 5 called the Imposition 1692-5

1698. **The Duty on Whaléfins** by 9 and 10 William III., c. 45. It yielded £21,347 in 1701.

1698. **Additional Duty on Salt Imported.**—This amounted to 7*d* per gallon, and was authorised by 9 and 10 William III., c. 44.

1700. **Fifteen per cent. Duty on Indian Silks, Calicoes, and Muslins**, by 11 and 12 William III., c. 3. It produced £17,751 in 1704.

The payments to the Exchequer on account of these various branches of the Customs of England amounted to the following sums :—

Yield of
English
Customs,
1702.

YEAR 1702.

	£
Customs proper (Old Subsidy and Subheads thereof)	332,849
Impost on Wines and Vinegar	139,941
Impost on Tobacco and Sugar	101,402
Coinage	7,455
Impost, 1690	152,224
Impost, 1692-3	51,748
Duty on Spice, Pictures, Tea, and Coffee	36,439
Second 25 per cent. on French Goods	53,413
Coals and Cinders... ..	82,072
New Subsidy	237,894
Duty on Whaléfins	14,604
Duties on Indian Silks, Calicoes, and Muslins	66,324
Four and a half per cent. Duties	7,594
Sundry small items	1,646
Total English Customs, year 1702...	£1,285,605

ENGLISH CUSTOMS DUTIES IN THE REIGN OF QUEEN ANNE, 1702-1714.

Numerous and heavy additions were made to the burden of Customs taxation in the reign of Queen Anne. The older duties remained, because they had been assigned as security for public loans and therefore could not be touched, but owing to the heavy expenses of the long war with France involving subsidies to our allies, large additional sums had to be raised. The principal duties added to the Customs in this reign were the following :—

1703. **The one-third Subsidy** (2 and 3 Anne, c. 9).—This was so called because it was an additional duty of tonnage and poundage of one-third of the rates leviable under the Act 9 and 10, William III., c. 23, called the New Subsidy. It was payable in all cases in which that subsidy was due, and realised in 1704 £77,082. It was appropriated with others as a Fund of Credit for raising the sum of £2,855,761, for the service of the year 1706, and by 5 Anne c. 19 was (with other Revenues) made a General Fund for securing £1,155,000, borrowed for the service of the year 1707. The duty was made perpetual by 1 George I., stat. 2, c. 12.

1704. **Additional Duty on Spices, Pictures, Tea, Coffee, &c.** (3 and 4 Anne, c. 4).—This was an additional duty of 5 per cent. *ad valorem* upon most of the articles subject to it, and upon tea of 1*s.*, coffee 6*d.*, cocoa 6*d.*, and chocolate 1*s.* per lb.; on pictures the addition was 20 per cent., *ad valorem*. The same Act levied 15 per cent. on calicoes and other cottons and numerous other rates. The duty produced £49,116 in 1706. This Revenue, together with that arising from some other sources, was made security for a loan of £700,000 at 6 per cent. Continued for ever by 7 Anne, c. 7.

Anne, c. 6.
Anne, c. 19.
Anne, c. 5.

- 1704. Two-thirds Subsidy** (3 and 4 Anne, c. 5).—This was a tonnage and poundage duty of two-thirds the amount of an ordinary subsidy of 5 per cent., and it extended to all goods except tobacco, colonial sugar, European linen, and flax. The tonnage duty on wines was at two-thirds the amount imposed by the New Subsidy (9 and 10 William III., c. 23). The Two-thirds Subsidy produced £100,202 in 1706 and was made security for a loan of £636,957 at 6 per cent. Continued for ever by 7 Anne, c. 7.
- 1709. Duty on Coals imported and carried coastwise** (8 Anne, c. 4).—This was a duty of 3s. a ton on all coal imported and of 2s. per ton on all carried from port to port in Great Britain. It was raised for payment of annuities of £135,000 upon a loan of £1,500,000 for carrying on the war. The yield in 1711 of the coal duties was £120,218.
- 1709. Duty on Pepper, Raisins and Spice** (8 Anne, c. 7).—The duty was 1s. 6d. per lb. on pepper. On spices of all sorts all the existing duties were doubled. The proceeds were to establish an annual fund of £81,000 on which was to be raised £900,000 by annuities for 32 years, at 9 per cent., and any deficiency to be made good by a lottery.
- 1710. Additional Duty on Coals, Culm and Cinders** (9 Anne c. 6).—This was a duty of 2s. per ton on imported coal, and 1s. 4d. per ton on coal carried coastwise. Together with the subsidy outwards (a branch of the Old Subsidy) it was made a Fund of Credit for the loan of £1,500,000.
- 1710. Duty on Candles** (8 Anne, c. 9).—This produced very little Customs duty, though it was a heavy source of Excise receipt. It amounted to 4d. per lb. on wax candles, and ½d. per lb. on tallow candles. Its produce was made part of a fund for payment of the annuities on £10,000,000 the original and increased capital of the South Sea Company, together with £8,000 per annum allowed to the company for management. (See 9 Anne, c. 21, 1 George I., c. 21, and 3 George I., c. 9).
- 1711. Additional Duty on Candles** (9 Anne, c. 6).—This was a further duty of 4d. per lb. on wax and ½d. per lb. on tallow candles. Its produce as an import duty was insignificant.
- 1711. Duty on Hides, Skins, Parchment, Vellum, Cards and Dice** (9 Anne, c. 12).—This Act imposed a variety of duties on skins of all sorts for 32 years. It was at first made security for a loan of £2,000,000 together with other duties mortgaged to the same use. Afterwards its proceeds were assigned to the Sinking Fund created by 3 George I., c. 7.
- 1711. Duty on Hops** (9 Anne, c. 12).—This was a duty of 3d. per lb. It was appropriated towards the security for £180,000 borrowed on the public credit. In 1714 its yield was assigned to the Aggregate Fund created by 1 George I., c. 12.
- 1711. Duty on Coals and Culm, for building Churches** (9 Anne, c. 22).—This duty when first imposed was for the building of 50 new churches of stone and other proper material with towers or steeples to each of them, (one to be in East Greenwich), and for purchasing sites for churchyards and homes for the ministers, and for applying £4,000 per annum to the repairing and finishing of Westminster Abbey. It was subsequently appropriated by 1 George II., stat. 2, c. 8, in 1728 to raise a fund of £70,000 per annum for payment of interest on a loan of £1,750,000 advanced by the Bank of England. This tax was perhaps scarcely a Customs duty in the ordinary sense being only applicable to coals imported into the port of London. The duty on such coal, by this Act, was 3s. per ton or chaldron and like the other imposts and duties levied in the 17th and 18th centuries, it was over and besides all other duties and impositions to which the article taxed was liable by other laws. It was collected by the Customs and produced £64,360 in 1716.

1712. Duty on Soap, Paper, Millboards and Linens (10 Anne, c. 19).—The duty on soap was 2*d.* per lb. whilst those on paper consisted of about 40 different rates, ranging from 1*s.* to 16*s.* per ream. They were granted for 32 years and were appropriated towards the payment of £1,800,000 borrowed for the service of the war. The proceeds subsequently became part of the Sinking Fund established by 3 George I., c. 7, and they amounted in 1714 to £15,447.

1712. Additional Duty on Hides, Parchment, Vellum, Starch, Hairpowder, &c. (10 Anne, c. 26).—This consisted of a variety of rates of duty on many articles including coffee, tea and drugs. It was made part of the security for a loan of £1,800,000 and afterwards was appropriated to the Sinking Fund. But the productiveness of these articles was evidently exhausted, for in 1714 this duty produced no more than £2,181.

1713. Duty on Sailcloth (12 Anne, stat. 1, c. 16).—This was a duty of 1*d.* per ell on foreign made sailcloth. It was originally for the purpose of paying the bounty of 1*d.* per ell granted by 12 Anne, c. 16, and afterwards of paying a further penny under 4 George II., c. 23 on British-made sailcloth or canvas fit for, or made into sails, and exported by way of merchandise.

The following statement shows the net produce of the several branches of the English Customs as they existed at the termination of the reign of Queen Anne. The heavy increases in Customs taxation were directly due to the war of the Spanish Succession which broke out in the year of the queen's accession to the throne and only terminated a few months before her death.

YEAR 1714.

	£
Customs proper (Old Subsidy, &c.)	306,705
New Subsidy	286,851
One-third Subsidy	95,686
Two-thirds Subsidy	105,440
Impost on Wines	165,749
Impost on Tobacco	117,143
Impost, 1690, Silk, &c.	148,847
Additional Impost on Silk, &c., 1692-93	42,047
Coffee, Spices, &c....	36,967
Additional Duty on Coffee, Spices, &c.	60,622
Second 25 per cent., on French Goods... ..	41,030
French Tonnage	87
Whalefins	6,002
Fifteen per cent Duties	28,219
Coinage	9,346
Duty on Pepper, &c.	25,040
Duty on Hides, &c.	2,885
Additional Duty on Hides, &c.	54,135
Duty on Sailcloth... ..	1,734
Duty on Hops	7,909
Goods exported	52,379
Duty on Soap	15,464
Additional Duty on Soap	2,248
Rock Salt	1,094
Coals exported	1,329
Coals, 3 <i>s.</i> per chaldron	90,444
Coals, 2 <i>s.</i> per chaldron	60,293
Four-and-a-half per cent. Duties	12,213
Enumerated Duties from the Plantations	1,637
Prize Duties from the Plantations	151
Total Net Produce of the Customs in England in 1714	£1,779,696

ENGLISH CUSTOMS DUTIES IN THE REIGN OF GEORGE I., 1714–1727.

The duties added to the Customs tariff in the more peaceful reign of George I. were neither numerous nor important. They were as follows :—

1714. Duty on Coals exported.—This duty was granted by an Act of the reign of Queen Anne (12th Anne, sess. 1, c. 9), but it did not take effect until the following reign. It consisted of 5s. per chaldron on coal exported in foreign bottoms and 3s. per chaldron on such as was exported in British bottoms, and was not payable on coal exported to Ireland, the Isle of Man, and the British plantations. It was at first granted for 32 years only, but by 6 George I., c. 4, was continued for ever. It produced £5,371 in 1716.

1720. Duty on Wrought Silver Plate (6 George I., c. 11).—This was granted from the 1st June, 1720, and amounted to 6d. per oz. troy. Its produce was quite insignificant.

1722. Duty on Apples (8 George I., c. 20).—This was an impost of 8d. per bushel on imported apples, at first granted for three years, afterwards extended to seven by 11 George I., c. 7, and revived and continued without limitation in the following reign by 10 George II., c. 27. It did not produce anything as an import duty.

The net produce of the Customs of England in the year 1727, the closing year of the reign of George I. is shown below :—

	£
Customs proper (Old Subsidy, &c.)	267,834
New Subsidy	315,054
One-third Subsidy	104,015
Two-thirds Subsidy	98,972
Impost on Wines	156,495
Impost on Tobacco	192,952
Impost, 1690, Silk, &c.	64,455
Additional impost on Silk, &c., 1692–93	42,162
Coffee, Spices, &c.	1,559
Additional duty on Coffee, Spices, &c.	10,683
Second 25 per cent. on French goods	28,326
Whalefins	7,112
Fifteen per cent. on Muslins	24,458
Coinage	12,116
Duty on Pepper, &c.	21,328
Duty on Hides, &c.	2,377
Additional Duty on Hides, &c.	945
Candles	66
Additional Duty on Candles	70
Sailcloth	1,580
Goods exported	32,856
Duty on Soap	11,394
Additional duty on Soap	5,946
Coals exported	7,585
Duty on Wrought Plate	43
Duty on Apples	4
Unrated goods undervalued	1
Coals, 3s. per chaldron	103,791
Coals, 2s. per chaldron	69,194
Coals for Churches	67,370
Four-and-a-half per cent. Duties	6,356
Enumerated Duties from the plantations	1,034
Total net produce of the Customs in England in 1727	£1,658,133

ENGLISH CUSTOMS DUTIES IN THE REIGN OF GEORGE II., 1727-1760.

During the long reign of George II. the Customs tariff underwent comparatively few alterations. Two or three, however, of those which were made were of considerable importance. They included two new subsidies on all goods—very burdensome increases—besides several separate and additional duties on specified articles :—

1745. Duties on Wine (18 George II., c. 9).—These consisted of additional duties of £8 per ton on all French Wine or Vinegar, and £4 per ton on all other wines and vinegars. The produce, together with that arising from some other Customs duties, was appropriated to the Sinking Fund.

1747. Subsidy (21 George II., c. 2).—This consisted of a poundage of 12*d.* in the pound *ad valorem* to be paid in ready money on all goods and merchandise in the same way as the other subsidies and in addition thereto. Tobacco, however, might be secured in bond for 19 months before the duties were payable. East India goods were to pay on the gross value as ascertained by sale by inch of candle. The proceeds of the duty were appropriated to the Sinking Fund.

Subsidies on Spirits (9 George II., c. 23).—By the Act quoted, the duties of all kinds arising from spirits imported were ordered to be accounted for in one sum and appropriated to the Aggregate Fund. This produced some simplification of the tariff.

1746. Duty on Glass (19 George II., c. 12).—This amounted to the following rates :—

Crown, Plate, and Flint Glass	Lb.	0	8
Green and other Glass	„	0	2
Bottles, for every dozen quart bottles ... ..	...	2	0
„ or for every dozen quarts of content... ..	...	2	0

The duty arising therefrom was made part of the Sinking Fund.

1752. Duty on Linen Yarn (24 George II., c. 46).—This law repealed all the former duties on certain kinds of linen yarn, and enacted the following :—

French, Dutch, Muscovia, or Spruce, and all other Raw Linen Yarn	Per lb.	1 <i>d.</i>
Whitened or bleached Linen Yarn	„	3 <i>d.</i>

To be levied on the linen yarn of any placé not belonging to the Crown of Great Britain.

The duty was to be paid into the Exchequer separately from all other duties, and to be appropriated to the same uses as the duties on all other foreign linen yarn.

1752. Duty on Gum Senega, and Gum Arabic (25 George II., c. 32).—This amounted to 10*s.* per lb., and was not specially appropriated.

1759. Subsidy (32 George II., c. 10)—This was in addition to all pre-existing subsidies and duties and consisted of a poundage of 5 per cent. on the value of all tobacco, foreign linens, sugar, and other groceries, except currants; on East India goods except coffee and raw silk; on foreign brandy and spirits, except British rum; and on paper.

It was made part of a fund established for the payment of annuities at 3 per cent.

Two other duties should be mentioned here, because, although they were not under the management of the Commissioners of Customs, they were strictly import duties, and at the present day would be considered duties of Customs. They were :—

The Excise on Salt Imported.—This was granted first by 5 and 6 William and Mary, c. 7, in 1694, and continued for ever by 7 and 8 William and Mary, c. 31. The duty was :—

	£	s.	d.
For every gallon of Salt, 3 <i>d.</i> , which is for every bushel...	0	2	0
To this was added, by 9 and 10 Will. III., c. 44, from 24th December, 1699, for every gallon of salt, 7 <i>d.</i> , which is for every bushel	0	4	8
Total duty per bushel of 84 lbs. salt	£0	6	8

By the 8th Article of the Union with Scotland there was, until 1714, a ^{5 Anne, c. 8} duty of 3*s.* 4*d.* per bushel payable in Scotland only for salt used in curing flesh exported to foreign countries or England, and for salt used in curing provisions for ships' stores. From 1714 the duty became only 2*s.* 4*d.*, Scottish salt being thenceforward, upon importation into England, chargeable with duty of 12*d.* per bushel.

The duties on foreign salt remained in force, but at varying rates, throughout the eighteenth century and were repealed in 1825 by 3 Geo. IV., c. 82.

The Excise on Liquors Imported.—The following were the rates as they stood at the end of the reign of George II. They had to be paid down in ready money at the port of importation :—

	£	s.	d.
Ale, Beer, and Mum <i>The barrel</i>	0	15	0
And besides the foregoing for Mum, by 1 Anne, c. 3... ..	0	10	0
Cider or Perry <i>The ton</i>	12	10	0
Brandy, Aqua Vitæ, Strong Waters, or Spirits, foreign, single <i>The gallon</i>	0	5	8
Brandy, Aqua Vitæ, Strong Waters, or Spirits, foreign, double	0	10	8
The same, if of the British plantations in America, single	0	4	8
The same, if of the British plantations in America, double	0	8	8

Exciseable liquors of the growth of the Channel Islands and imported from thence were liable to the same duties as Home-made spirits.

Further information as to these duties will be found at page 161.

CUSTOMS DUTIES IN THE REIGN OF GEORGE III., 1760-1820.

In addition to all the duties which had been enacted in the preceding reigns, many new duties were added in the first twenty years of the reign of George III. The state of the Customs at this period had become such that only a skilful expert could positively say what might be the sum total due upon any particular article, or to how many cumulative rates of duty it might be liable. Writing in 1751 a very competent authority states : "What a maze our merchants must be in : if we consider the many exceptions, and exceptions from exceptions, the many regulations, and regulations of regulations for collecting the Customs and for paying the drawbacks upon goods re-exported, we must conclude it impossible for any merchant in this country to be master of his business if he be what we call a general merchant ; consequently he must

History of
our National
Debts and
Taxes by Mr.
Cooper. 1751.

“trust to those honest gentlemen called Custom House Officers for the duties he is to pay upon importation, and the drawbacks he is entitled to upon exportation. Can we wonder at the decay of our commerce under such circumstances? Should we not rather wonder that we have any left?”

Complication
of the
Customs
System.

It will be well to illustrate the difficulties to which the trader was subject from this cause by a concrete specimen of an average Customs entry of those days. Thus, for instance, taking a consignment of 2,000 ells of Russia linen (formerly a considerable article of importation) upon which a merchant paid duty in 1784, the total payment to be made had to be painfully built up thus :—

	£	s.	d.
By the Old Subsidy, 12 Chas. II., 5 per cent. on the rate	6	0	0
„ Additional Duty, 12 Chas. II., 2½ per cent. on the rate	3	0	0
„ New Subsidy, 9 and 10 Will. III., c. 23, 5 per cent. on the rate...	6	0	0
„ One-third Subsidy, 2 and 3 Anne, c. 9, ⅓ of 5 per cent. on the rate	2	0	0
„ Subsidy, 1747, 21 Geo. II., c. 2, 5 per cent. on the rate	6	0	0
„ Subsidy, 1759, 32 Geo. II., c. 10, 5 per cent. on the rate	6	0	0
„ Impost, 1690, 2 Will. and Mary, c. 4, 3¼ per cent. on the rate ...	4	10	0
„ Act, 1767, 7 Geo. III., c. 68	30	0	0
„ Impost, 1779, 19 Geo. III., c. 25, 5 per cent. on former duties ...	3	3	6
„ Impost, 1782, 22 Geo. III., c. 66, 5 per cent. on former duties, except the Impost, 1779	3	3	6
	<hr/>		
Total net duty	£69	17	0

It will be interesting, as illustrating the Customs finance of the eighteenth century, to show how this sum of £69 17s. was, under the system then prevailing, dealt with :—

Of the £9 levied as Old Subsidy and Additional Duty one-half was applied to the service of certain annuities created in 1708, and the other half was paid to the Aggregate Fund, a general fund created in 1714 for satisfying the interest on, and paying off, certain Exchequer Bills; for making payments to the Civil List, and for other public services.

The £6 collected as New Subsidy was dealt with in the same way.

Of the £2 paid as “One-third Subsidy,” part was due to be used in payment of annuities created in 1706 and 1709, the surplus (if any) to go to the Aggregate Fund.

The £6 paid for the Subsidy, 1747, and the like sum for the Subsidy, 1759, were appropriated to the Sinking Fund.

The £4 10s. collected as “Impost, 1690,” went to the South Sea Company’s annuities.

The £30 collected under the Act of 1767 was appropriated to the Sinking Fund.

The £3 3s. 6d. paid as “Impost, 1779,” went to the fund for the payment of annuities created in 1779, and the same sum paid as “Impost, 1782,” to the annuities of that year.

The specimen of a duty payment adduced above, is a simple one. Many were far more complex and involved much more labour to arrive at a result, because many articles were liable to a larger number of “branches” of duty than those enumerated in the foregoing entry for linen. The total number of these branches in 1785 was 68. The following is the list, and it is given in full because in that year the evil had reached such a climax as to necessitate a special investigation by the Committee of Public Accounts.

1. Customs, *i.e.*, Old Subsidy, Petty Custom Additional Duty and One per cent. Inwards.
2. New Subsidy.
3. Subsidy.
4. Subsidy.
5. Subsidy, 1747.
6. Subsidy, 1759.
7. Impost on Wine and Vinegar.
8. Impost on Tobacco.
9. Impost, 1690, Silk, &c.
10. Additional Impost, 1692.
11. Wine Impost, 1745.
12. Wine Impost, 1763.
13. Wine Impost, 1778.
14. Wine, Starch, &c., 1780.
15. Spice and Pictures.
16. Additional Spice, &c.
17. 2nd 25 per cent.
18. Whalefins.
19. 15 per cent. on Muslins.
20. Coinage on Wine.
21. Duty on Pepper, Grocery, &c.
22. Duty on Hides.
23. Additional Duty on Hides.
24. Duty on Soap, &c.
25. Additional Duty on Soap, &c.
26. Sail Cloth.
27. Duty on Candles.
28. Additional Duty on Candles.
29. Wrought Plate.
30. Subsidy Outwards on Goods exported.
31. Coals exported, 1714.
32. Coals exported, 1757.
33. Coals exported, and East India Goods, 1765.
34. Subsidy on Spirits.
35. Coinage on Spirits.
36. Coals, 3s. per chaldron.
37. Coals, 2s. per chaldron.
38. Coals for Churches.
39. Duty on Glass, 1777.
40. Duty on Linen Yarn, 1752.
41. Duty on Apples.
42. Duty on Unrated Goods.
43. Beaver Skins, 1764.
44. Duty on Gum Senega, 1752.
45. Duty on Gum Senega, 1765 and 1774.
46. Crape and Tiffanies, 1766.
47. Duty on Hops.
48. East India Wrought Silk, 1766.
49. Cambrics and Sugars, 1766.
50. Drillings and Broad Linens, 1767.
51. Canvas and Lawns, 1767.
52. Duty on Cotton Wool.
53. Additional Impost, 1779.
54. Additional Impost, 1782.
55. Additional Duty on Tobacco, 1781.
56. Tobacco and Sugars, 1781.
57. Duty on Verdigrease.
58. Tobacco, Snuff, and Brandies, 1782.
59. Duty on Wax, 1782.
60. Rice, 1773.
61. 18 per cent. on Muslins, Calicoes, &c.
62. Additional Duty on Paper, 1784.
63. Bricks and Tiles, 1784.
64. Coffee and Cocoa, 1784.
65. Cotton Stuffs, 1784.
66. Silk and Lead, 1784.
67. Hats, 1784.
68. Plate, 1784.

And besides the foregoing there were five Plantation Duties, and twenty-seven Expired Duties, as to which latter the accounts had to be kept open for many years on account of arrears due to the Crown.

1787 to 1800.

It is not wonderful that at last in 1785 the administration of the Customs should have compelled the interference of the Government. The Committee of Public Accounts in that year drew attention "to the intricacy and perplexity that involve the collection of accounts of this part of the public Revenue." They stated that it had become an object of high and urgent importance for the attention of the legislature, and that the obvious remedy was to reduce the number of the rules and branches to unity. The result of their recommendation was the introduction by Mr. Pitt in 1787, of a Bill in which he repealed all the existing compound duties and consolidated them into single rates for each article. Upon the 7th and 29th of March in that year the House of Commons, in pursuance of this policy, passed 2,615 resolutions for the simplified duties, re-enacting them in a consolidated form but with some alterations, and thus for the first time since 1660, reducing Customs and Excise taxation into such a codified form as could be understood by ordinary men. And in order to avoid all the complications resulting from the appropriations of the duties to different funds, it was enacted that all should thenceforth be paid into a single fund to be called the Consolidated Fund. The Bill passed speedily into law as the Act 27 George III., c. 13. By this reform all articles were rated at specific duties and books of rates of value ceased to be necessary.

Committee of
Public
Accounts,
1785.

Consolidation
Act, 1787.

Great, however, as was the simplification produced by this consolidation, yet in comparison with modern tariffs, the Rate Book of 1787 was a formidable list of duties. And, moreover, the numerous and complicated regulations, the growth of more than a century, remained very much as before. The ordinary merchant or shipmaster still

Customs
business still
complicated.

required expert help to enable him to cope with their intricacies, so as to avoid the risk of incurring heavy penalties.* Besides which, the new tariff still contained 1,414 articles or subdivisions of articles; there were different rates in a large number of cases for goods imported in British ships manned by British sailors, from such as were imported in foreign craft; the import duties of Excise remained in all their vigour, and rates were levied on goods imported by the East India Company from countries within the limits of their Charter, differing from those levied on merchandise imported by private traders from other foreign parts.

1793.
War with
France. Rapid
increase of
the Customs.

Not for long did the political necessities of the country permit Ministers to leave the Customs tariff alone. In 1793 came the war with France, and heavy additions to Customs taxation followed in quick succession. Many changes of importance were made in the same, and the three succeeding years. In 1791, by 31 George III., c. 30, the duties on corn had been altered, and on sugar by 31 George III., c. 15, besides some other changes. In 1794, those on paper were dealt with by 34 George III., c. 20, on bricks and tiles by c. 15, and on slate and stone by c. 51; in 1795, those on wood, fruit, silk, oils, and coals outwards, by 35 George III., c. 20; in 1796, those on wine by 36 George III., c. 123; and new specific rates were levied by 37 George III., c. 15, on sugar, bricks, brimstone, hemp, iron, and staves, with an addition of 5 per cent. upon every other article except wine. In the following year another 5 per cent. on the consolidated duties of 1787 was added by 37 George III., c. 110, from which only sugar, wine, tobacco, and olive oil were exempted, whilst the duties on plate were increased by 37 George III., c. 90, and on sugar by 37 George III., c. 15. In 1799, those on sugar and coffee were added to, by 39 George III., c. 63; and by c. 69 of the same year the London port and dock duties were altered, whilst by numerous other Acts a multitude of further changes of duty was effected.

Increase of
Revenue.

As was to be expected the produce of the Customs of Great Britain stimulated alike by the activity of a great war, and by the additions to taxation rose remarkably throughout this period. In 1793, the year of the declaration of war by France against this country, the Customs produced £3,557,000 to the Exchequer. By 1799 the amount had risen to £7,056,000—nearly double.

Convoy
Duties, 38
Geo. III.,
c. 76.

In 1798 an Act was passed which imposed special Customs duties called Convoy duties upon all imports and exports. These charges were enacted in order to defray the expense of preventing the capture of British merchantmen by the enemy, and the Act forbade the master of any ship not specially licensed by the Admiralty, to sail without convoy under penalty of £1,000. The export duties levied under the Convoy, Act were to a large extent *ad valorem* duties, and in the course of applying them great improvements were made in the export statistics of the country. It may be well at this point to explain briefly what this change was. Exactly one hundred years previously the Trade statistics of the country had been set up. By the system then devised, the rates of value for every article, as then specified, were made the official values for statistical purposes, and those values of 1698 continued to be used without serious alteration until, by the test afforded by the Convoy duty in 1798, it was found that the real values of the exports differed greatly from the official values calculated upon the former plan. Thereafter, the exports of British produce and manufactures continued to be compiled upon the basis of the real or declared value of the merchandise, though in the case of imports the registration of real values was not commenced until 1854. The Convoy duty produced the substantial amount of £1,289,830 in the year 1800. It ceased to be levied in the form of a Convoy duty in 1801 upon the termination of the war, but was succeeded in 1802 by other duties in lieu thereof imposed by 42 George III., c. 43. The produce of the Convoy duties whilst in existence from the 5th July 1798 to the 1st October 1801 was as follows:—

Improvement
of the Trade
Statistics.

	On Imports.	On Exports.	Total.
	£	£	£
5th July 1798 to 5th January 1799	164,028	465,004	629,032
5th January 1799 to 5th January 1800	274,872	956,823	1,231,695
5th January 1800 to 5th January 1801	326,354	963,475	1,289,830
5th January 1801 to 1st October 1801	263,666	694,097	957,763

* See Appendix IV., page xx., as to the enoluments which as lately as 1831 were attached to certain Customs Offices as fees.

Ireland was exempt from the payment of Convoy duty.

Before any attempt is made to sketch the history of Customs legislation in the nineteenth century it will be as well shortly to recapitulate the provisions of the Acts of Union with Scotland and Ireland so far as they deal with trade and Customs duties.

UNION OF ENGLAND AND SCOTLAND.

The Treaty of Union of England and Scotland is embodied in the Act, 5 & 6 Anne, c. 8, and the following statement gives the sense of those provisions of the Act which relate to the future commercial relations of the two countries.

1707.
Provisions of
Act of Union
as to Trade
and Customs.

Article IV. provided that all subjects of the United Kingdom of Great Britain should, after the Union, have full freedom and intercourse of trade and navigation within the United Kingdom and her dependencies; and a communication of all other rights except where it was expressly agreed otherwise in the Articles of Union.

Article V. directed that ships belonging to Scottish subjects, though foreign built, should be treated as ships of the build of Great Britain.

Article VI. provided that all parts of the United Kingdom should for ever have the same allowances, encouragements and drawbacks, and be under the same prohibitions, restrictions and regulations of trade, and liable to the same Customs and duties on import and export; and that the duties and allowances in force in England when the Union commenced, should take place throughout the whole kingdom; but private rights belonging to particular persons were to remain safe and entire.

The same article provided that no Scotch cattle carried into England, were to be liable to any other duties than those to which English cattle were subject; that when oats should be sold at 15s. per quarter or under there was to be paid 2s. for every quarter of oatmeal exported; that so long as bounties should be paid on the export of other grain, the grain called "bear" of Scotland should have the same bounty as barley; and that the law, then existing in Scotland prohibiting the importation of victuals from Ireland should continue in force until the Parliament of Great Britain should more effectually have provided against the importation of victuals from beyond sea,—such importations being a discouragement to tillage.

Article VII. provided for the same Excises to be in force in both kingdoms with a proviso that the 34 gallon English barrel of beer should not, after the Union, be liable to any higher imposition than 2s.; and that the Excise on other liquors settled in England at the commencement of the Union should take place, throughout the United Kingdom.

Article VIII. made some special stipulations with the view of safeguarding the interests of Scotland in relation to the duty on salt which at that time produced a considerable revenue.

Article XII. provided that during the continuance of the duties on coals, culm and cinders, then payable in England, but which would expire on the 30th September 1710, Scotland should not be charged with such duties on the coals consumed there, but should on the other hand be charged with the same duties as in England for all coals, culm, and cinders not consumed in Scotland.

Article XIV. stipulated that Scotland should not be charged with any other duties laid on by the Parliament of England before the Union except those consented to in the Treaty of Union. The Parliament of Scotland was to make provision for the service of that kingdom in 1707, and if the Parliament of England should impose any further Customs or Excise duties beyond those settled by the Treaty, then Scotland should be liable to the same Customs and Excises and have an equivalent to be settled by the Parliament of Great Britain. Article XIV. concludes as follows:—"And seeing it cannot be supposed that the Parliament of Great Britain will ever lay any sort of burdens upon the United Kingdom but what they shall find of necessity at that time, for the preservation and good of the whole, and with due regard to the circumstances and abilities of every part of the United Kingdom; therefore it is agreed that there be

“ no further exemption insisted upon for any part of the United Kingdom, but that the consideration of any exemptions beyond what are already agreed on in this Treaty shall be left to the determination of the Parliament of Great Britain.”

Article XV. stated the nature of the equivalent to be allowed to Scotland, but as the arrangement did not involve particular rates of duty and therefore did not affect the Customs tariff, it is not necessary to insert it here.

At the date of the Union with Scotland the Customs Revenue in that country was farmed as had been the case a short time before, both in England and Ireland. The Union became operative on the 1st May 1707, and in the March and April preceding, measures were taken to provide for the collection of the Revenue by the methods prevailing in England. The following letters are perhaps worth reproducing as showing distinctly that the administration of the Customs was taken over direct from the farmers, and as marking a decisive epoch in the history of the Revenue of Scotland.

Letter from the Commissioners of Customs in England, recommending a Commission to be appointed, and also proper Officers for managing the Customs of Scotland; dated 22nd March 1706-7 :—

May it please your Lordship,

In obedience to your Lordship's commands, signified to us in Mr. Lowndes' letter of the 18th instant, that we should propose to your Lordship, as soon as possible, what Officers are proper to be appointed for managing the Customs in Scotland, by what authority, and with what salaries, and what instructions may be proper to be given them; and also to advise in such other matters and things as we shall think to be anywise necessary and conducive to the good management of the said Revenue of Customs for Her Majesty's service.

We are humbly of opinion, that for the better management (after the Union) of the Customs in that part of Great Britain now called Scotland, a certain number of persons be authorized by a Commission under the Great Seal of the United Kingdom, for managing and causing to be levied and collected all such Customs and other duties on Exports and Imports, according to the tenor of the articles in the Treaty of Union between the two kingdoms as are now payable in England, with such exceptions only as are contained in the said articles as ratified by the Parliament of both kingdoms.

That these Commissioners have their office and residence at Edinburgh or Leith, for the better accommodation of the trade in that part of Britain, and that the duties there being to be collected by the same laws and rules as in England, the Commissioners should also be obliged to the like methods of management under your Lordship's authority and direction.

If these Commissioners were assisted by a Secretary, a Surveyor-General, and a Solicitor, all conversant in the laws and practice of the Customs in England, it might conduce to the advantage of the public service; and it seeming by the articles, that the duties on trade received in Scotland will be applicable to the funds in the Exchequer here, it may be a great ease to your Lordship, in that part, if the person who shall be constituted Receiver-General there be such a one as is conversant in the methods and practice of the Revenues here to avoid confusion in the accounts.

If the ports now allowed in Scotland, and the lawful places within the same, for the landing and shipping of goods, shall require no new Commission after the Union for settling them, at least it may be convenient, that a Surveyor-General should visit them all before the Union, to observe what Officers there may in every port be fit to be employed immediately after the Union shall take place, till a due establishment be provided; wherein we think there must be a Collector, a Comptroller, a Surveyor in every head port, without patent Officers, and such landwaiters (who are to act as searchers also in the outward business) and tidesmen, as the trade in the respective ports may require, all these to have the same instructions that are given to the Officers of the several ranks in England, to guide them in the course of their respective duties.

As to the salaries for any Officers, we pray leave to speak of them at our audience.

And if it may be thought fit to put the Excise in Scotland under the same Commission (in like manner as is done for that and all other duties in Ireland) with regard to the smallness of the Revenue, the charge will thereby be considerably lessened.

All which we humbly submit to your Lordship's great wisdom.

(Signed) T. HALL.	N. CULLIFORD.
CH. GODOLPHIN.	J. WERDEN.
S. CLARKE.	M. DUDLEY.
T. NEWPORT.	

Custom House, London,
22nd March 1706-7.

Right Honourable SIDNEY EARL OF GODOLPHIN,
Lord High Treasurer of England.

Letter from the Commissioners of Customs (England) submitting to the Treasury sundry rules and regulations for conducting the Customs of Scotland :—

22nd April 1707.

May it please Your Lordship,

In obedience to your Lordship's commands, signified to us by Mr. Lowndes, in his letter of 21st instant, some of our number did yesterday in the afternoon wait upon the Duke of Queensberry, and the Lord Seafield and others at the Duke of Queensberry's lodgings, to consult of proper methods for collecting and securing the Customs and other duties, which from the 1st May next, are by the Acts of Union to be the same in Scotland as are payable in England; and besides which we humbly represented to your Lordship in our report of the 22nd March last, as necessary and conducive to the good management of the Revenue in that part of Great Britain now called Scotland, copy of which report is hereunto annexed, and to which we humbly pray to be referred. We do humbly acquaint your Lordship, that as the result of the aforesaid meeting it was proposed by their Lordships, that a letter may be immediately dispatched away under Her Majesty's Royal Sign Manual to the Treasury of Scotland, authorizing them to continue the present Officers, or such others as shall be thought fit, under security, for managing and collecting the duties there from and after the Union, until further order, and that those of the best capacity and experience be in the first place appointed for the more considerable ports, viz. : Leith, Glasgow, Aberdeen, Dumfries, and Inverness.

Likewise, that a Proclamation be issued from the Court of Exchequer of Scotland, (which, by the nineteenth article of the Union is to remain until a new Court of Exchequer be settled by the Parliament of Great Britain in Scotland after the Union), signifying the manner both of paying and receiving the duties, until Her Majesty, by Her Letters Patent, shall authorize and appoint Commissioners for managing and causing to be levied and collected the Revenue there.

And it is conceived necessary, that the Officers at their first entrance on business, when the Union takes place, until they can be better assisted, or others appointed, be presently furnished with the book of rates, and the Acts of Parliament since past relating to the Revenues of England, and also with copies of the standing orders, rules, and instructions and forms of the bonds, and all other dispatches from hence as are now in practice here; and that the several duties be computed in distinct columns for wine, brandy, tobacco, whalebone, and other principal commodities, and transmitted from hence to Scotland for the Officers' greater ease and guidance.

All which we humbly submit to your Lordship's great wisdom.

(Signed) T. HALL. S. CLARKE.
M. DUDLEY. J. WERDEN.
T. NEWPORT. CH. GODOLPHIN,

Custom House, London,
22nd April 1707.

Right Honourable SIDNEY EARL OF GODOLPHIN,
Lord High Treasurer of England.

Treasury Minute upon the Report of the Commissioners of Customs (England) and giving sundry directions for the collection of the Customs and Excise of Scotland :—

Whitehall, Treasury Chambers,
22nd April, 1707, Forenoon.

Commissioners of Customs called in :—

Their report of this day concerning Scotland is read; upon which the Commissioners are directed to send down Officers to the five principal ports of Scotland, to be assistants to the present Officers of the Customs in that kingdom, to collect and levy the duties after the 1st of May next until further orders, according to the laws and methods of England; and the Commissioners are to furnish for the service of Scotland the Book of Rates and the Acts of Parliament since passed relating to the Revenue of England; and also copies of the standing orders, rules and instructions, and forms of the bonds, and all other dispatches from hence, and now in practice here, and that the duties be computed in distinct columns for wine, brandy, &c., according to the said report.

Letter from the Commissioners of Customs (Scotland), to the Treasury, reporting the regulations they have made for the collection of the Customs there;—dated 15th July 1707.

SIR,

We have your letter of the 8th instant, transmitting (in the absence of Mr. Lowndes) the commands of the Lord High Treasurer; and as to the present state of the Revenue under our care, it stands thus :

On the 2nd of this month we all met, having first qualified ourselves at the Treasury, and then ordered Mr. Brown (late Secretary to the Farmers) to lay before us the manner made use of by the late tax-men here; then we agreed for the chambers where we sit, until the 11th November next, hoping in the interim to find a more commodious place; and agreed that Mr. Savage,

Secretary to the Custom House at London, should be writ unto to transmit the modus of that port, &c. ; then we attended the Lord Glasgow, and took his consent for writing circular letters to all the maritime places, acquainting the Officers, for the future they were to correspond with this Board. We also consulted his Lordship about wool, and whether it was best to have bonds and other obligations in the style of South and North Britain ; then we made a minute containing the substance of the Lord High Treasurer's charge to those of our Commission who had the honour to attend his Lordship in London ; the next part was to call for the collectors in town, order them to their several ports, and dispatch Mr. Moor, a sensible experienced gentleman, to Newport, Glasgow, as having great cause to suspect foul play in the river Clyde ; and then ordered we would sit from nine to twelve, and from three to six in the afternoon.

We being informed that before the Union, horses from Ireland were prohibited, our Solicitor was ordered to attend my Lord Advocate, who gave his opinion they still stand prohibited ; but not satisfied with his answer, the Solicitor was bid to attend Sir David Dalrymple, who promised to consider and consult with the Lord Advocate, but this being the close of the sessions here, he has not yet given his opinion in writing, but we understand he thinks (as does the Lord President) that horses may be imported.

In answer to a petition of the Lord Anstruther and Sir Robert Anstruther, relating to their ship, which (by contrary winds) did not arrive until the 2nd of May, the Board ordered the duty of the goods to be taken conform to those in South Britain ; after this we sent to Leith for all their transires, and the officer answering it was not the practice in that port to take them up, we sent for the officers of Dundee, who gave us better satisfaction, by saying they were carefully kept on a file ; hereupon we dispatched Mr. Colquitt, Deputy Comptroller of Chester, to Dundee, and ordered him to send us the said transires sealed up ; this gave us great jealousy in respect to the management at Leith ; and we shall not only search to the bottom of their past practices but give written instructions to all the officers in North Britain how to act in the business of transires ; for if this point be rightly managed we hope to trace either great or small parcels, though taken entering South Britain, and come from the obscurest place in the Orkneys. We find all the people and officers here at a loss concerning the computations after the English method, and therefore we shall put such South Britains as are here amongst them, and place the most expert in the ports of greatest business ; and all of them shall be attended with plain and full instructions, that so the Comptroller-General and Collectors may agree in their articles, which will prevent the ruin of poor Collectors and their securities, and prove wholesome to the Revenue. We then resolved, that whoever is admitted into the Establishment shall first obtain a certificate that he is affectionate to Her Majesty's Government, Queen Anne ; that he is clear of tax-men or late farmers ; that he is of sober life and conversation and is not concerned in trade (a thing not hitherto regarded in these parts) nor in the keeping of a public house, or anything else that may divert them from Her Majesty's service. We sent Saturday night last, a long letter to Mr. Lowndes, imparting the many frauds committed in the west of this kingdom ; and although we cannot with reputation yet settle the Establishment, we are dispatching the most sensible and sincere of the English here in town to the several parts of this kingdom, with the best power and instructions our present circumstances will admit of and as difficulties do arise, we consult the Lord Advocate and Sir David Dalrymple, and afterwards prayed the concurrence of the Chancellor, Duke of Montrose, and Lord Glasgow, who are very kind, and promise in every particular, wherein either the law of this country or common prudence can assist, we shall have their influence in favour of Her Majesty's interest.

We think ourselves very fortunate to find the Lord High Treasurer's sentiments as to a proper number of Riding Surveyors. We are not yet come to a positive resolution how many principal Riding Surveyors to have, and how many to attend them ; our present thoughts are three, Mr. Moor, a Scotchman, now at Glasgow, being the person mentioned in ours of the 12th to Mr. Lowndes ; the other two are Englishmen, viz. : Mr. Edmond Townly, brother to Mr. Townly, of Royall in Lancashire, and Mr. Strode, kinsman to Mr. Eyres, one of the Queen's Council, whom we have sent with Sir Robert Dixon ; we think to put them down at £120 sterling each, and be assisted with three under Riding Officers at £50 per annum ; and accordingly his Lordship the Lord High Treasurer will find them in the establishment where, amongst others, they will stand to be better or less provided for, as his Lordship in his goodness shall think fit ; and we hope his Lordship will concur in this, that encouragement adds much to inclination, and that nothing hurts the service more than to make it contemptible. It is our humble opinion hitherto, that cost what it will, it is for the service of the Revenue to have officers watchful and discreet, it being easy to discern that otherwise, goods, Custom free, will, by one serpentine stratagem or other, be diffused not only into all parts of the six northern counties, but perhaps to London itself. As we want his Lordship's authority, it will, after the most humble and respectful manner be asked also in the particular of praying directions.

We have nothing more at present but to subscribe ourselves, &c., &c.

(Signed) ALEX RIGBY.
JAS. ISAACSON.
LIONEL NORMAN.
W. BOYLE.

Custom House, Edinburgh,
15th July 1707.

P.S.—By reading the 17th Article of the Union, it occurs to us that we ought to have the weights and measures of England sent here forthwith, at least patterns, to the end, every port and place be furnished ; for we conceive that without them calculations cannot be made, and it is a great trouble to us that early care was not taken thereof.

At the date of the Union of England and Scotland the produce of the Customs of the respective countries is recorded in the 15th Article of the Act of Union as having amounted to the following sums :—

				£
England ...	...	...	...	1,341,559
Scotland ...	...	...	...	30,000

The following table (extracted from the 11th Report of the Commissioners of Revenue Enquiry in 1825) gives the gross Revenue of the Customs of Scotland from the Union in 1707 to 1824. The amounts from 1825 to 1850 are extracted from the Finance Accounts of the United Kingdom.

Subsequently to 1850 the Scottish Customs Revenue ceased to be distinguished from the English Revenue in the Finance Accounts, the Customs Revenue of the two countries being then merged into a single total.

Revenue of Customs in Scotland.

Year	Gross Produce.		Year	Gross Produce.	
	Money.	Bonds.		Money.	Bonds.
1st May 1707 to 29th Sept. 1708 ...	£ 48,247	£ 22,630	Year ended 29th Sept.	£	£
Year ended 29th Sept.			1731 ...	57,013	78,094
1709 ...	33,361	33,292	1732 ...	55,065	85,994
1710 ...	44,397	47,490	1733 ...	52,138	86,243
1711 ...	59,151	75,180	1734 ...	58,796	72,793
1712 ...	49,368	42,745	1735 ...	62,294	101,804
1713 ...	54,850	58,888	1736 ...	50,839	80,646
1714 ...	57,158	92,612	1737 ...	69,324	107,223
1715 ...	61,890	69,938	1738 ...	53,604	97,408
1716 ...	54,683	76,307	1739 ...	63,554	103,513
1717 ...	63,729	78,470	1740 ...	59,801	146,523
1718 ...	59,219	114,214	1741 ...	62,635	149,275
1719 ...	58,737	74,577	1742 ...	58,368	169,425
1720 ...	58,576	78,171	1743 ...	67,923	218,005
1721 ...	46,701	84,060	1744 ...	77,055	196,570
1722 ...	55,544	134,709	1745 ...	76,337	249,968
1723 ...	52,083	98,530	1746 ...	68,254	235,639
1724 ...	59,132	111,860	1747 ...	100,593	251,940
1725 ...	63,726	80,786	1748 ...	103,806	362,608
1726 ...	46,550	73,724	1749 ...	119,049	461,100
1727 ...	58,168	132,905	1750 ...	122,403	451,591
1728 ...	61,136	138,069	1751 ...	122,378	481,641
1729 ...	57,928	136,795	29th Sept. 1751 to 10th Oct.		
1730 ...	54,730	106,596	1752 ...	121,450	476,273

Year	Gross Produce.		Year	Gross Produce.	
	Money.	Bonds.		Money.	Bonds.
Year ended 10th Oct.	£	£	Year ended 10th Oct.	£	£
1753	130,394	541,717	1788	272,872	620,160
1754	128,025	450,922	1789	241,976	687,347
1755	119,328	320,865	1790	235,149	42
1756	107,817	332,728	1791	274,975	107
1757	121,088	336,873	1792	307,110	23
1758	148,421	563,464	1793	235,938	...
1759	144,165	408,494	1794	231,473	61
1760	173,170	676,405	1795	211,165	19
1761	186,451	811,245	1796	239,930	12,007
1762	165,563	637,146	1797	268,632	617
1763	189,814	746,931	1798	397,706	102
1764	192,253	832,406	1799	527,314	268
1765	195,438	741,687	1800	562,469	175,919
1766	214,314	894,099	1801	613,237	153,277
1767	190,544	662,776	1802	739,584	295,523
1768	221,921	844,010	1803	696,505	177,632
1769	263,091	1,000,924	1804	764,465	431,905
1770	249,457	973,520	1805	793,173	133,848
1771	282,487	1,218,938	1806	992,479	32,795
1772	263,811	1,116,763	1807	1,090,068	8,612
1773	256,433	1,205,078	1808	694,808	...
1774	244,596	1,020,817	1809	1,016,283	85
1775	285,849	1,198,575	1810	1,183,776	...
1776	206,862	441,592	1811	868,844	25
1777	184,843	11,933	1812	858,774	9
1778	156,992	60,064	1813	1,082,326	...
1779	123,589	79,483	1814	938,264	50
1780	164,168	104,073	1815	1,151,976	1,731
1781	193,352	107,668	1816	732,832	...
1782	248,537	102,142	1817	820,117	...
1783	235,112	92,016	1818	945,840	...
1784	218,825	310,451	1819	849,656	...
1785	257,727	641,293	1820	736,842	...
1786	243,977	544,501	1821	772,500	...
1787	230,419	538,968			

Year	Gross Produce.		Year	Gross Produce.	
	Money.	Bonds.		Money.	Bonds.
10th Oct. 1821 to 5th Jan.	£	£	Year ended 5th Jan.	£	£
1822	175,994	•	1836	1,529,997	...
Year ended 5th Jan.			1837	1,587,649	...
1823	758,316	...	1838	1,626,292	...
1824	891,435	...	1839	1,666,398	...
1825	953,837	...	1840	1,699,365	...
1826	1,512,961	...	1841	1,756,093	...
1827	1,299,351	...	1842	1,880,216	...
1828	1,376,045	...	1843	1,639,092	...
1829	1,376,001	...	1844	1,769,637	...
1830	1,372,089	...	1845	1,918,924	...
1831	No record*	...	1846	1,711,860	...
1832	1,479,905	...	1847	1,926,483	...
1833	1,477,914	...	1848	2,044,622	...
1834	1,338,513	...	1849	2,040,954	...
1835	1,441,394	...	1850	1,956,502	...
			1851	1,953,951	...

* For the year ended the 5th January 1831, the Finance Accounts of the United Kingdom make no distinction between the produce of the Customs of England and Scotland.

In Macpherson's Annals of Commerce the following table of the value of the sea-borne trade into England from Scotland, and into Scotland from England, for the year 1707 (the year of Union) and the 10 preceding years, is given on the authority of the Customs' records.

Trade between England and Scotland.

Year.	Value of sea-borne trade into England from Scotland.	Value of sea borne trade into Scotland from England.
	£	£
1697	91,303	73,203
1698	124,835	58,044
1699	86,310	66,304
1700	130,087	85,194
1701	73,989	56,802
1702	71,429	58,688
1703	76,448	57,338
1704	54,380	87,536
1705	57,903	50,036
1706	50,309	60,313
1707	6,733	17,779

Of goods carried by land there does not appear to have been any account.

Foreign
Trade of
Scotland,
1790—1825.

As remarked elsewhere, the three fires which at different times since the Restoration have destroyed the Custom House, have left its records very defective. No separate statement of the imports and exports of Scotland from the year 1707 to 1790 can be found in the Statistical Office, but an account is appended giving the value of her direct seaborne trade from the latter date until 1825, after which no distinct record seems to have been kept. It is of course probable that more complete annals are in existence in Edinburgh.

Trade of Scotland, stated according to the Official Value.

Year.	Imports.	Exports.		
		Produce and Manu- factures of the United Kingdom.	Foreign and Colonial Merchandise.	Total Exports.
1790	£ 1,688,337	£ 894,671	£ 340,734	£ 1,235,405
1791	1,981,631	944,756	351,765	1,296,521
1792	1,761,657	922,875	308,009	1,230,884
1793	1,431,842	810,518	212,882	1,023,400
1794	1,443,895	889,156	195,655	1,084,811
1795	1,268,520	874,151	102,841	976,992
1796	1,724,610	1,164,469	158,254	1,322,723
1797	1,493,084	1,062,208	154,913	1,217,121
1798	1,903,728	1,415,477	253,720	1,669,197
1799	2,353,591	1,696,585	220,046	1,926,631
1800	2,212,791	1,908,723	437,346	2,346,069
1801	2,579,944	2,505,824	338,678	2,844,502
1802	2,912,213	2,079,198	523,661	2,602,859
1803	2,497,733	1,751,570	301,653	2,053,223
1804	2,611,942	1,924,086	328,223	2,252,309
1805	3,010,978	2,208,263	296,605	2,504,868
1806	3,033,963	2,300,907	415,708	2,716,615
1807	3,039,158	2,271,101	465,737	2,736,838
1808	2,152,684	2,395,051	421,291	2,816,342
1809	3,264,069	3,635,698	729,396	4,365,004
1810	3,671,158	4,245,105	495,135	4,740,240
1811	2,427,918	3,226,439	669,218	3,895,657
1812	2,775,184	5,266,005	849,733	6,115,738
1813	3,182,223	6,982,485	847,510	7,829,995
1814	3,757,058	6,236,594	1,949,063	8,185,657
1815	3,447,354	7,441,882	1,535,820	8,977,709
1816	2,539,232	5,872,690	810,963	6,683,653
1817	3,426,754	7,329,746	423,803	7,753,549

Year.	Imports.	Exports.		
		Produce and Manufactures of the United Kingdom.	Foreign and Colonial Merchandise.	Total Exports.
1818	£ 4,130,360	£ 6,255,224	£ 514,809	£ 6,770,033
1819	3,240,347	5,328,776	542,345	5,871,121
1820	3,275,308	5,479,226	416,552	5,895,778
1821	4,086,507	5,747,897	365,458	6,113,355
1822	3,743,172	6,070,536	335,055	6,405,591
1823	3,910,252	5,475,034	236,635	5,711,669
1824	4,356,261	5,656,475	242,956	5,899,431
1825	4,994,304	5,654,691	187,578	5,842,269

THE IRISH CUSTOMS BEFORE THE UNION.

The Act 15 Henry VII., c. 1 (Irish) seems to be the first enactment levying Customs duty in Ireland, and the rate chargeable thereby was the same as was chargeable by the usual subsidy in England, viz. : one shilling in the pound upon the value. Wine and oil were exempted from the duty.

But wine was liable to the ancient duty of prisage as in England, save that in Ireland, by prescription, the importer of prisage wine paid Custom of 15s. per tun on such wine in lieu of all other duties whatever.

Whilst, however, prisage was levied in Ireland, the composition of 2s. per tun for the wines of aliens, called butlerage in England, did not extend to the western island. In 1177 Henry II. granted the butlership of Ireland to Theobald, son of Herveius Walter, and thus granted to him the duty of prisage, whereby he and his successors were to attend the Kings of England at their coronation and present them with the first cup of wine, for which they were to have certain pieces of the King's plate. This duty remained vested in the same family, on which afterwards was conferred the dignities of earls, marquises and dukes of Ormond. In later times the Government of England paid to the Earl of Ormonde the sum of £199,384 for the commutation of this privilege, which thenceforward remained vested in the Crown.

Howard's
Exchequer
Revenue of
Ireland.

50 Geo. III.,
c. 101.

Saving a prohibition on the export of wool in the reign of Henry VIII., and duty on the importation of wine and the exportation of wool in the reign of Elizabeth, the Customs of Ireland continued to be governed by the before recited Act of Henry VII.'s reign, until after the Restoration.

Previous to that time they were leased out in the same manner as were the Customs of England, to certain farmers.* Not much is known of these farmers in either country, but in 1669 the Irish Revenues were farmed to John Forth, Alderman of London, and 10 others for seven years at the yearly rent of £219,500,† and in 1676 they were farmed to Sir James Shean and his partners, with 10 others, for an annual rent of £240,000.† It is not exactly clear what was the position of the farmers in relation to the Exchequer, for both farmers and Commissioners of the Customs appear to have existed at the same time, and to have had distinct spheres of duty. Both are mentioned in the first Irish Customs Act after the Restoration (14 and 15 Chas. II., c. 9), and it is certain that the farmers had the power to appoint officers of their own to receive the duties. Notwithstanding this, Howard in his Treatise on the Exchequer and Revenue of Ireland, speaking of the receipt of duties by the farmers, says: "that the patent officers (*i.e.*, the customers, comptrollers, and searchers) were necessary at times in their employments, for that there were several other acts to be done besides receiving duties, which they only could do."

Howard's
Exchequer.

* See Appendix II., page xiii., as to the debt of King Charles I. to the Farmers of the Customs in England.

† This included other Revenues besides the Customs.

Produce of
ancient Irish
Customs.

Sir John Davies, Attorney-General of Ireland in the reign of James I. states: "I took some pains according to the duty of my place to visit all the pipe rolls wherein the accounts of Customs are contained, and found those duties answered in every port for 250 years together, but did not find that at any time they did exceed £1,000 per annum, and no marvel, for the subsidie of poundage was not then known, and the greatest profit did arise by the coquet of hides, for wool and woolfels were ever of little value in this kingdom." Sir William Petty states that: "In the year 1657 the Customs of Ireland yielded under £12,000," but this was four years before the grant of the new subsidies of Charles II. on which the modern Customs Revenue is founded.

Revenue of
Ireland.
Vol. I., p. 63.

As in England, there were, besides the Customs duties, duties of "Import Excise;" and these were payable upon a very large number of articles. In Ireland they were levied under the Act 14 and 15 Charles II., c. 8. The difference between the Customs duty proper and the Import Excise was defined clearly enough in the Irish statutes, and was meant to preserve the distinction between the merchant, who paid the Customs, and the retailer or consumer, who paid the Import Excise. The former was legally due from the importer, the latter from the first buyer. Save for certain specified articles, the rate of charge for the Import Excise was the same as the Customs poundage duty, viz. : 1s. in the pound sterling of value. But Howard states that in effect it was not found practicable to keep the two duties distinct. He says (writing in 1776) "The distinction in this kingdom between the Custom inwards and the Import Excise answers no other purpose than to make the collection much more intricate and complicated than it would be if they were both granted by one undistinguishing law and levied in one manner and by the same rate under the general term of Custom." And in many accounts of the produce of Irish Revenue prior to 1807 the Customs and Import Excise are blended in one sum, being administered by the same Commissioners. They were consolidated with the Customs by 31 George III., c. 1 (Irish).

The writer is unaware of any records from which an account of the produce of the Customs and Import Excise of Ireland can be obtained prior to 1800, except possibly from the Journals of the Irish House of Commons, or the records of the Irish Treasury. But Parliamentary Paper 366 of 1869, and the Appendix to the Report of the Royal Commission on the Financial Relations between Great Britain and Ireland, contain information on the subject.

The Irish
Board of
Customs.

The Irish Board of Customs was constituted by the Act 14 and 15 Charles II., c. 9. There were to be seven Commissioners of Customs and five Commissioners of Excise; but only one patent was issued by which seven Commissioners were appointed, and of these five were also nominated Commissioners of Excise. The two commissions continued to be appointed in this manner to the year 1789, when the number of Commissioners was augmented to nine. The business of the Customs and Excise was then divided, and the two Boards thenceforward sat and acted separately. In 1801 and 1807 further and more complete separation between the work of the two Irish Boards took place, an Act of Parliament, 46 George III., c. 58, in the latter year giving to the King the power of appointing seven Commissioners for the management of each Revenue. In 1821, by Treasury Warrant, the number of the Customs Commissioners in Ireland was reduced to five, and in 1830 the three Customs Boards of England, Scotland and Ireland were amalgamated into a single Board sitting at the Custom House in London, and directing from thence the Customs business of the United Kingdom.

2nd Rep.
Com. 1823-32

COMMERCIAL RELATIONS OF GREAT BRITAIN AND IRELAND IN THE EIGHTEENTH CENTURY.

It will be as well to glance very briefly at the conditions of trade between Great Britain and Ireland in the century and a half which preceded the legislative Union in the year 1800, with a view of showing the peculiar commercial relations of these divisions of the kingdom up to that time. In so doing, little more will be attempted here than an enumeration of the sense of the principal statutes which regulated importation and exportation, as they affected the staple trades of the two countries in their mercantile intercourse, as shown by the Statute Book, by official papers, or other works of authority.

The principal articles which constituted the foreign export trade of Ireland at the date of the Restoration were cattle, farm and dairy produce, woollens and linens. In 1660 the duty upon Irish cattle on importation into England or Wales was fixed at 2s. 6d. each by the Act of Tonnage and Poundage of that year. There is no evidence that there was any discriminating duty in England against Irish cattle at this time. But shortly afterwards we find it made a matter of complaint that "a very great part of the richest and best land of this kingdom is, and cannot be so well otherwise employed and made use of, as in the feeding and fattening of cattle and that by the coming in of late of vast numbers of cattle already fatted, such lands are in many places much fallen and like daily to fall more in their rents and values, and in consequence other lands also, to the great prejudice, detriment, and impoverishment of this kingdom." For these reasons Parliament enacted a duty of £1 per head on all such cattle imported into England and Wales between July and December in any year. And on sheep, a duty of 10s. apiece was laid by the same Act (15 Charles II., c. 7).

1660.

1663.

Three years later—in 1666—the operation of this law is cited as having been found ineffectual, and a new law (18 Charles II., c. 2) was passed, which stigmatised such importation as "a public and common nuisance" and prohibited the importation of all cattle, sheep or swine, Irish or foreign, and also of beef, pork or bacon. This law affected very adversely a leading industry of Ireland, England being naturally her principal market. Sir William Petty in his "Political Survey of Ireland" states that before it was passed three-fourths of the foreign trade of Ireland was with England, but that subsequently it sunk to less than one-fourth. But the law was still not found perfectly easy to enforce, for in 1668 a further and more stringent Act to the same effect as the preceding was considered to be necessary.

1666.

20 Chas. II.,
c. 7.

In these Acts, though Ireland is expressly mentioned, yet there is no differentiation of duties against her cattle or farm produce in comparison with that of purely foreign countries. In the last Parliament of the reign of Charles II., however, there is a clear prohibition to import the butter and cheese of Ireland or its mutton or lamb, and the vendors of such in England and Wales were made subject to penalties. Moreover, the 11th section of the Act provides that if any English or other cattle be intermixed in droves with Irish cattle, such cattle so intermixed shall be deemed Irish cattle and be subject to forfeiture as such.

32 Chas. II.,
c. 2.

The history of the enactments as to woollens and linens which were the staple manufactures of Ireland, was different. The proficiency of Ireland in making woollen cloths is testified by the preambles to the Irish Acts, 11 Elizabeth, sess. 3, c. 10, and 13 Elizabeth, c. 1, which regulate the exportation of Irish woollens and show, by their general tenor, that the industry had, even at that time, attained such considerable dimensions as to have enabled the Irish not only to supply their own wants, but also to form an export trade.

Woollens and
Linens.

In the reign of Charles I., Lord Strafford had encouraged the manufacture of linens in Ireland, and his efforts were afterwards well supported by the Duke of Ormond. But it had not gained much ground at the date of the Revolution, the climate and extensive sheep grounds of the Irish ensuring to them a steady supply of the raw material of the woollen industry much beyond their home consumption,—circumstances which led Irish effort to embark in the latter, rather than in the former manufacture.

Hutchinson's
Commercial
Restraints of
Ireland.

The story of the decline of the woollen trade, and the rise in its place of the flourishing linen manufactures of Ireland has been often told, being set forth with great clearness in the last century by Mr. Hely Hutchinson, Provost of Trinity College, Dublin, in his work on the "Commercial Restraints of Ireland," and in our own times by Mr. Lecky. I think that no better statement of the events connected with this chapter of history can be found than is contained in a letter of the Linen Board of Ireland in 1814 to Mr. Robert Peel, at that time Secretary to the Lord Lieutenant of Ireland. It was appended to the Report of the Select Committee on Foreign Trade in 1820.

Writing upon this subject, the trustees of the linen and hempen manufactures of Ireland state, that at the close of the seventeenth century the Irish export of woollens (which the preamble to the English statute 10 and 11 William III., c. 10, shows to

have been profitable) was supposed to interfere with the export from Britain, and that
 “ a plan was in consequence undertaken there, to annihilate the woollen trade of Ireland
 “ and to confine the Irish to the linen manufacture in its place.” The letter proceeds :—
 “ Accordingly an Act was passed in England, in 1696, (7 and 8 of William III., c. 39),
 “ for inviting foreign Protestants to settle in Ireland, as the preamble recites ; and with
 “ that view, enacting that the import of all sorts of hemp and flax, and all the productions
 “ thereof, should from thenceforth be admitted duty free from Ireland into England ;
 “ giving a preference by that exemption from duty, to the linen manufacture of Ireland
 “ over the foreign, estimated at that time, as a Report of the Irish House of Commons
 “ on the 11th of February 1774 states, to be equal to 25 per cent.

“ This happened in 1696, and in pursuance of the foregoing plan, both houses of the
 “ English Parliament addressed King William on the 9th of June 1698. The Lords
 “ stating in their address, ‘ that the growing manufacture of cloth in Ireland, both by
 “ ‘ the cheapness of all sorts of necessaries of life, and the goodness of materials for
 “ ‘ making all manner of cloth, doth invite your subjects of England, with their families
 “ ‘ and servants, to leave their habitations to settle there, to the increase of the woollen
 “ ‘ manufacture in Ireland, which makes your loyal subjects in this kingdom very
 “ ‘ apprehensive that the further growth of it may greatly prejudice the said manufacture
 “ ‘ here, by which the trade of this nation and the value of lands will greatly decrease,
 “ ‘ and the number of your people be much lessened here ; wherefore we humbly beseech
 “ ‘ your most sacred Majesty, that your Majesty would be pleased, in the most public
 “ ‘ and effectual way that may be, to declare to all your subjects of Ireland, that the
 “ ‘ growth and increase of the woollen manufacture there, hath long and will be ever
 “ ‘ looked upon with great jealousy by all your subjects of this kingdom, and if not timely
 “ ‘ remedied, may occasion very strict laws totally to prohibit and suppress the same ;
 “ ‘ and on the other hand, if they turn their industry and skill to the settling and
 “ ‘ improving the linen manufacture, for which generally the lands are very proper, they
 “ ‘ shall receive all the countenance, favour, and protection from your royal influence, for
 “ ‘ the encouragement and promotion of the linen manufacture to all the advantage and
 “ ‘ profit they can be capable of.’ ” And “ the Commons stated, at the same time, their
 “ sentiments, in the following terms, ‘ We, &c. being very sensible that the wealth and
 “ ‘ power of this kingdom do in a great measure depend on the preservation of the
 “ ‘ woollen manufacture as much as possible, entire to this realm, think it becomes us,
 “ ‘ like our ancestors, to be jealous of the increase and establishment of it elsewhere, and
 “ ‘ to use our utmost endeavours to prevent it ; and therefore we cannot, without, trouble,
 “ ‘ observe, that Ireland, which is dependent on and protected by England, in the
 “ ‘ enjoyment of all they have, and which is so proper for the linen manufacture, the
 “ ‘ establishment and growth of which there, would be so enriching to themselves, and
 “ ‘ so profitable to England, should of late apply itself to the woollen manufacture, to the
 “ ‘ great prejudice of the trade of this kingdom, and so unwillingly promote the linen trade,
 “ ‘ which would benefit both themselves and us ; the consequence whereof will necessitate
 “ ‘ your Parliament of England to interpose to prevent the mischief that threatens us,
 “ ‘ unless your Majesty by your authority and great wisdom, shall find means to secure
 “ ‘ the trade of England, by making your subjects of Ireland to pursue the joint interest
 “ ‘ of both kingdoms ; and we do most humbly implore your Majesty’s protection and
 “ ‘ favour in this matter, and that you will make it your royal care, and enjoin all those
 “ ‘ you employ in Ireland to make it their care, and use their utmost diligence, to hinder
 “ ‘ the exportation of wool from Ireland, except to be imported hither, and for dis-
 “ ‘ couraging the woollen manufacture and encouraging the linen manufacture of Ireland,
 “ ‘ to which we will always be ready to give our utmost assistance.’

“ His Majesty replied to the Commons, ‘ I shall do all that in me lies to discourage
 “ ‘ the woollen manufacture in Ireland, and encourage the linen manufacture there, and
 “ ‘ to promote the trade of England.’

“ Stronger declarations could not well be made, than in these addresses and answers,
 “ that if the Irish would come into the compact of giving up their then great staple of
 “ woollens to England, and cultivating the linens in lieu thereof, they should receive all
 “ countenance, favour, and protection for the encouragement and promotion of their linen
 “ manufactures to all the advantage their kingdom was capable of ; that the Commons
 “ would always be ready to give their utmost assistance, and his Majesty would do all
 “ that in him lay to encourage the linen manufacture there. And they had the effect of

“ inducing the Parliament of Ireland to accede ; for the Lords Justices of Ireland say, in their speech to the Irish Parliament, on the 27th of September following (among whose bills there is one for the encouragement of the linen and hempen manufactures) :—
 “ ‘ At our first meeting we recommended to you that matter, and we have now endeavoured to render that bill practicable and useful for that effect, and as such we now recommend it to you. The settlement of this manufacture will contribute much to people the country, and will be found much more advantageous to this kingdom than the woollen manufacture, which being the settled staple trade of England, can never be encouraged here, for that purpose ; whereas the linen and hempen manufactures will not only be encouraged, as consistent with the trade of England, but will render the trade of this kingdom both useful and necessary to England.’

“ The Commons replied, ‘ We pray leave to assure your Excellency, that we shall heartily endeavour to establish a linen and hempen manufacture here, and to render the same useful to England as well as advantageous to this kingdom ; and we hope to find such a temperment in respect to the woollen trade here, that the same may not be injurious to England.’

“ In pursuance of this answer they evinced that temperment most effectually, by passing a law (10 William III., c. 5) laying prohibitory duties on the export of their own woollen manufacture, thus accepting the national compact, and fully performing their part of the agreement ; and by that performance giving an incontrovertible claim to Ireland upon England, and consequently upon Great Britain, for a perpetual encouragement of the linen manufacture to all the advantage and profit Ireland should at any time be capable of.

“ It is to be observed, that so anxious was England for confirming and enforcing this ratification given by Ireland, that their Parliament soon after passed a law affecting to enact what subsequent times have shown it was incompetent to, which we therefore here mention, merely to point out the stress which England laid on the sacrifice made by Ireland of its great and natural staple trade, in exchange for a new staple, resting on a material not the natural growth of the country, and the establishment of which was but in its infancy, though nurtured for near sixty years by the government of the kingdom. The Act we refer to, is the 10th and 11th William III., c. 10, which recites, that wool and the woollen manufacture of cloth, serge, bays, kerseys, and other stuffs, made or mixed with wool, are the greatest and most profitable commodities of the kingdom, on which the value of lands and the trade of the nation do chiefly depend ; that great quantities of the like manufacture have of late been made and are daily increasing in the kingdom of Ireland, and in the English plantations in America, which are exported from thence to foreign markets, heretofore supplied from England ; all which inevitably tends to injure the value of lands, and to ruin the trade and the woollen manufacture of the realm ; and that for the prevention thereof, the export of wool and the woollen manufacture from Ireland be prohibited, under the forfeiture of goods and ship, and a penalty of £500 for every such offence.”

In 1705 the English Parliament carried out its pledge of encouraging the Irish linen manufactures by passing an Act, 3 and 4 Anne, c. 8, to permit the direct shipment to the English plantations of Irish white or brown linen cloth, and ships arriving at those plantations from Ireland were to be subject to the same rules as ships from England. And, in order that the rival linen of Scotland should not be fraudulently exported from Ireland as if it were Irish linen, the importation into Ireland of Scotch linen was absolutely prohibited. But Provost Hutchinson states that notwithstanding the liberty given by this statute, the export of white and brown Irish linen to the plantations was at all times inconsiderable. The channel of trade had been formed, and the linens intended to be exported were for the most part still sent from Ireland to England, from whence the plantations were supplied. Subsequently, however, further encouragement was given to the export trade in Irish as well as British linens by the grant of bounties under the Acts 15 Geo. II., c. 29, 29 George II., c. 15, and other Acts.

Seventh
Letter on
Restraints of
Irish Trade.

It is however to be noted that the English Legislature whilst throwing open the plantations to the Irish linen trade took care to exact in return that Ireland should be open to the importation of British linen cloths, brown and white, free of duty.

3 & 4 Anne,
c. 8 English.
4 Geo. I., c. 6.
Irish:

Navigation.

12 Chas. II.,
c. 18

Probably the most burdensome of the restrictions upon Irish trade were, her exclusion from the benefits of the English Navigation Acts, and the prohibition to trade direct with the English colonies. Prior to the Restoration, Ireland enjoyed every commercial benefit and advantage in common with England. The Irish Act of the 10th Henry VII., c. 22, had introduced into her general system of laws all the English statutes governing the public weal, and thus her commerce stood on exactly the same basis of privilege and rights as English commerce. These rights were never interfered with in the succeeding 165 years, and in the matter of navigation no distinction whatever was drawn between England and Ireland in the Navigation Act of Charles II., the great foundation of our shipping and plantation law in the seventeenth and eighteenth centuries. The importance of this law will be understood when it is briefly stated that no goods might be imported from the plantations or from Asia, Africa, or America, except in English, Irish, or Colonial ships, and that the master and three-fourths, at the least, of the crews of such ships must consist of Englishmen, whilst foreigners might not exercise the callings of merchants or factors in the English plantations. And in order to ensure that Colonial goods should not be sent direct to foreign countries without passing through the hands of English or Irish merchants, bonds had to be given to the governors of the English plantations that the cargoes should be landed in some port of England or Ireland. Thus the whole power to trade from and to the British Isles depended upon this Act, and Ireland suffered no disability by its provisions. A few years later, however, in the year 1670, another Act was passed (22 and 23 Charles II., c. 26) which repudiated the idea that Ireland should be allowed to import goods direct from the English plantations under the authority of the Navigation Act of 1660, and expressly directed that the word Ireland should be struck out of such bonds as were directed by that Act to be given. In this manner the tenth and eleventh sections of the Act of 1670 effectually shut Ireland out from any participation in the trade of the British Colonies.

The policy of this law was further developed and carried on by the Act 7 and 8 William III., c. 22, which forbade the produce of any of the colonies to be landed elsewhere than in England and Wales, upon first importation, so that the Irish consignees and consumers of Colonial goods had to see the merchandize which they required from America, pass by their doors only to be landed in England,—thence at considerable extra expense, to be re-shipped to Ireland.

Some relaxations in the strictness of this prohibition were, it is true, afterwards allowed by 4 George II., c. 15, which permitted the direct importation into Ireland from the plantations of all goods *except* sugar, tobacco, cotton, wool, indigo, ginger, certain woods, rice, molasses, skins and furs, copper ore, pitch, tar, and turpentine. Substantially, however, Irish trade was crippled by these enactments for over one hundred years, for of course the prohibition to import goods from the colonies lessened also the Irish exports. "Money," wrote Mr. Hutchinson in 1779, "cannot be expected for our (Irish) goods there; we must take theirs in exchange, and this can never answer on the terms of our being obliged in our return to pass by Ireland, to land those goods in England, to ship them a second time, and then sail back again to Ireland. No trade will bear such an unnecessary delay and expense."

Restraints of
Ireland
Seventh
Letter.

Thus the commercial code of Ireland stood at the beginning of the eighteenth century in a condition which was most unfavourable to the development of those industries and trades as to which her natural resources and geographical position would have best fitted her to compete successfully with other countries. Situated in the direct highway from the British American plantations to the mother country and the civilised communities of Europe, she might not receive by direct importation, the produce of those settlements. A pastoral country by climate and soil, she might not export her farm produce or her cattle to the markets of her great neighbour. Her coasts indented with magnificent harbours, yet her mercantile marine was shut out from the enormous privileges secured by the Navigation Acts to English ships. Successful as growers and manufacturers of wool, she might not export a yard of the produce of her looms to any country whatever; and even in her painfully built-up linen manufactures she was obliged, in days when free trade was unknown, to share British and foreign markets with her English and Scotch competitors, though *they* were protected from her competition with their woollen trade.

In the last quarter of the century, however, began a steady course of reform of the commercial restrictions which shackled Irish trade. It would be out of place to attempt here to trace the political causes which contributed to the removal of those restrictions; it must suffice to indicate very briefly the statutes which one by one altered for the better the exceptional disabilities of the Irish commercial code, and, within a very brief space of time, placed the trade of that country on a footing of complete equality with the trade of Great Britain as regards Customs, taxation, law, and regulation.

Reform of
Irish Com-
mercial Code.

The prohibition to import into Great Britain Irish beef, pork, and butter, after enduring for over 90 years, was removed in 1757. In 1759 the prohibition to import Irish cattle was removed. In 1778 goods and wares, the produce of Ireland (except wool and woollen manufactures, cotton manufactures, hats, glass, hops, gunpowder, and coals) might be exported direct to the Colonies. In the same year, by another Act, cotton yarn manufactured in Ireland was allowed to be imported into Great Britain, duty free. In 1780 the direct trade with the British plantations was thrown open as freely to Ireland as to Great Britain, and the disabilities as to Navigation, imposed by the Act 22 and 23 Charles II., c. 26, removed. Also foreign hops were allowed to be imported into Ireland, and the Levant trade, which had been confined to the ports of England and to her merchants, was made free to Irish enterprise on the same conditions.

32 Geo. II.,
c. 11.
5 Geo. III.,
c. 1 & 10 &
others.
18 Geo. III.,
c. 55.
18 Geo. III.,
c. 56.
20 Geo. III.,
c. 10.
20 Geo. III.,
c. 18.

Thus, in all respects, and within a short time, all the main barriers to Irish trade and progress were removed. The culminating point of equality was reached when, in the Sixth Article of the Act of Union, it was declared that the subjects of Great Britain and Ireland should, from the 1st January 1801, be entitled to the same privileges and be on the same footing as to encouragements and bounties on the like articles, being the growth or manufacture of either country respectively, and generally in respect of trade and navigation, in the United Kingdom and its dependencies.

39 & 40 Geo.
III., c. 67.

In 1810 a further great boon in the way of Customs protection was given to the Irish linen trade by the enactment of an export duty of 15 per cent. *ad valorem* on foreign linens brought to this country for warehousing, and subsequent transit to other countries. That this duty was of real importance to the Irish trade may well be believed, because at that time a very active competition was carried on by the linen manufacturers of Germany and Russia. There were also heavy rated duties on foreign linens upon entry into the warehouses. But in 1814, on the conclusion of peace, an attempt was made to induce the Government to abolish these transit duties. The opposition, however, of the Irish manufacturers was so strong that nothing was done until 1826, when, after prolonged and careful investigation by the Committee appointed in 1820 to enquire into Foreign Trade, the transit duties of 15 per cent. on foreign linens were made to cease, though the export bounties on British and Irish linens continued to be levied until, by 9 George IV., c. 76, they were repealed from the 5th January 1832. (*See the General Tables "Outwards" duties and "Bounties."*)

50 Geo. III.,
c. 26.

UNION OF GREAT BRITAIN AND IRELAND.

The Sixth Article of the Act of Union (39 & 40 George III., c. 67) contains the provisions as to the future Customs arrangements between Great Britain and Ireland. The following is a synopsis of the principal points:—

1. From the 1st January 1801 all subjects of Great Britain and Ireland to be on the same footing as to encouragements and bounties, and generally as to trade and navigation in all ports and places of the United Kingdom and its dependencies, and in all treaties made with Foreign Powers.

2. All prohibitions and bounties to cease, on the export from one country to the other of articles the growth, produce, or manufacture of either of them,—such articles to be exported thereafter from one country to the other without duty or bounty.

3. Articles produced in either country and not subject to specific duty by the Act, to be imported into each country from the other free of duty, except as specified in two tables annexed (*these rates are given at the end of this report*), which tables of duties might be altered by Parliament in accordance with certain principles laid down in the section.

Table III.

Union Duties

4. For 20 years from the Union the following articles to be subject, on importation into each country from the other, to the duty of 10 per cent. on the value* :—

Apparel.
 Brass, wrought.
 Cabinet ware.
 Coaches and other carriages.
 Copper, wrought.
 Cottons other than calicoes and muslins.
 Glass.
 Haberdashery.
 Hats.
 Tin plates, wrought iron, and hardware.
 Gold and silver lace and thread, bullion for lace, pearl, and spangles.
 Millinery.
 Paper, stained.
 Pottery.
 Saddlery and other manufactured leather.
 Silk manufactures.
 Stockings.

5. The woollen manufactures, known as old and new drapery, on importation into each country from the other, to be charged for 20 years with the duties at that time payable on the importation of the same into Ireland.* Those duties were thus rated and described in the Irish Act 40 George III., c. 4 :—

		Irish Currency.
Old drapery	... .. the yard	8½d.
New drapery	... .. „	2½d.

“ All manufactures made of wool milled in the tuck-mill or other machine, “ whether twilled or plain as coatings, casimers, kerseys, druggets, German serges, “ ratteens and such like,” were considered old drapery (23 and 24 George III., c. 29, Irish).

The Act 14 & 15 Charles II., c. 9 (Irish), defines new drapery as “ kearsy, “ serges, and all other stuffs of wool or mixed with wool.”

6. Salt and hops on importation into Ireland from Great Britain to be charged with duties not exceeding those which were at that time payable on their importation into Ireland. Those duties were :—

							Irish Currency.					
							British.		Foreign.			
							£	s.	d.	£	s.	d.
Salt, white	...	...	...	...	...	<i>Per bushel of 8 gallons</i>	0	2	0	0	2	0
Rock Salt	...	...	...	...	...	<i>Per ton</i>	3	0	0	3	0	0
Hops	...	...	...	...	...	<i>Per cwt.</i>	1	6	8	—	—	—

* These duties did not finally disappear until 1824, by 4 Geo. IV., c. 26, and 5 Geo. IV., c. 22.

7. Coals on importation into Ireland from Great Britain to be subject to burdens not exceeding those to which they were then subject, viz., 1s. 9d. per ton into any port of Ireland except Dublin. Upon importation into Dublin there was an additional duty of 1s. per ton applicable to the improvement of the port of Dublin.

8. Calicoes and muslins upon importation into either country from the other to be subject, until the 5th January 1808, to the duties then payable upon the importation of those articles into Ireland from Great Britain, viz. :—

					Irish Currency.		
					£	s.	d.
Calicoes, plain, white	...	...	...	...	Per £100 value	12	14 1
And further	...	...	...	...	The yard	0	0 8
Printed, painted or stained calicoes	...	...	...	...	"	0	1 4
Muslin, coloured or worked	...	...	...	...	Per £100 value	12	14 1
And further	...	...	...	...	The square yard	0	0 8
Plain, white	...	...	...	...	"	0	1 0

And after the 5th January 1808 the duties to be gradually reduced by equal annual proportions so as to stand at 10 per cent. from the 5th January 1816, until the 5th January 1821.

9. Cotton yarn and cotton twist upon importation into either country from the other to be charged until the 5th January 1808 with the duties then payable in Ireland upon the importation of the same from Great Britain, viz. :—

					Irish Currency.		
					£	s.	d.
Cotton twist	...	...	...	...	Per £100 value	12	14 1
Cotton yarn on cops	...	...	...	...	Per cwt.	1	0 6½

And after the 5th January 1808 the duties to be gradually reduced by equal annual proportions so that all duties might cease on the 5th January 1816.

10. Any article the growth or produce of either country and subject to internal duty therein, or to duty on the materials composing it, was to be subject on importation into the other country, to such countervailing duty as might appear just and reasonable. And a drawback equal in amount to the countervailing duty was to be given upon the export of such articles from the country of production

11. The United Parliament might impose any new or additional countervailing duties or take off or diminish them on the like principle; the like power also to extend to the case of the corresponding drawbacks.

12. Articles produced or manufactured in either country when exported through the other, to be in all cases subject to the same charges as if exported directly from the country of production or manufacture.

13. All duty upon the importation of foreign or colonial goods into either country to be either (a) drawn back upon their export to the other, or (b) the amount to be placed to the credit of the country to which such goods should be exported, so long as the expenditure of the United Kingdom should continue to be defrayed by proportional contributions.

14. Nothing however was to extend to take away any bounty, duty, or prohibition as to corn, meal, malt, flour, or biscuit, all which were to remain subject to the direction of Parliament.

UNITED KINGDOM, 1801 to 1822.

In 1801, there were some fifteen hundred different rates of duty in the tariff of Great Britain, but the actual number of duties was in reality still greater than would appear from a mere summary of the articles or sub-divisions of articles liable to duty. For as a rule in the simplest case—notwithstanding the consolidation of

1887,—four rates of duty must be applied to each article. Thus, to take the case of one hundredweight of coffee entered for duty, the amount payable was £2 5s. 8d., but, though in the calculation on the next page, this is counted as one rate only, it is made up as follows :—

	£	s.	d.
Consolidated Customs, 27 George III., c. 13 (1787)	1	18	6
By 37 George III., c. 15, 5 per cent. additional	0	1	11
By 37 George III., c. 110, a further 5 per cent.	0	1	11
By 38 George III., c. 76, Convoy duty	0	3	4
	<hr/>		
Total	£2	5	8

Thus in fact there were four rates on this article at the time mentioned, and nearly all articles in the tariff of Great Britain were liable to at least that number of separate duties imposed by different laws. But the Irish table of rates was a little more simple, because it had recently been consolidated by the Irish Act 40 George III., c. 4 ; it contained, however, a larger number of rates of duty than the British tariff.

The tariff of Great Britain was again consolidated in 1803 by 43 George III., c. 68, which brought into one sum the several additional duties imposed between 1787 and 1803. But the outbreak of war after the breach of the Peace of Amiens necessitated fresh alterations. By 43 George III., c. 70, which took effect from the 5th July 1803, additional duties called temporary or war duties were added, and they consisted in a general increase of 12½ per cent. on the consolidated duties only just enacted. But sugar was charged with 20 per cent. more, whilst tea, wine, and timber were separately dealt with. Then in the succeeding year 1804 by 44 George III., c. 53, another general increase of 12½ per cent. all round above the consolidated rates, took place, the increase in the case of raisins being 25 per cent. In 1805 by 45 George III., c. 18, a further 2½ per cent. was added to nearly all articles, 20 per cent. to the duties on slate and stone, 10 per cent. to those on barilla, brimstone, bristles and feathers, and 5 per cent. to those on iron, lemons and oranges, prunes and turpentine. The foregoing duties were applicable to Great Britain only, but Ireland had not been exempt from additions to her tariff, and in 1805 the duties and drawbacks applicable to the foreign commerce of that kingdom were consolidated into single rates for each article by 45 George III., c. 18.

It will be useful to state the separate rates on all the principal articles in Great Britain and Ireland at this time, and a synopsis of the duties existing in the year 1805 in these two divisions of the kingdom is given in Table V. following this report.

But the exigencies of the struggle in which we were then engaged led to the imposition of many new duties in the next few years, so that it became necessary to pass another Consolidation Act in 1809 (49 George III., c. 98). By 53 George III., c. 33, the enormous addition of 25 per cent. was made to all Customs duties, except in the case of French goods, wine, silk, tea, and cotton wool. Sixty-six per cent. was added on French goods. By 56 George III., c. 29, the temporary or war duties were made permanent, and in 1819 a fresh Consolidation Act was passed (59 George III., c. 52) for the duties chargeable in Great Britain. In Ireland also, many new duties were enacted, including one which raised by 8½ per cent. all duties then leviable, by the expedient of making them payable in British instead of in Irish currency. This increase, in its application in Ireland, amounted to the payment of 13d. for each shilling of Irish currency to which the merchandise had formerly been liable. In 1814 the Irish Customs duties were consolidated once more by 54 George III., c. 129.

44 Geo. III.,
c. 67.

Union of
British and
Irish
Exchequers.

In 1816 the public revenues of Great Britain and Ireland were united and consolidated into one fund for the general service of the United Kingdom by 56 George III., c. 98, but the Customs tariffs of the two kingdoms nevertheless still continued to be different. It will be desirable to give the rates of duties on the principal articles in each country as they existed at this time (see Table VI.), and it may also be stated that the following were the respective numbers of rates or articles and sub-divisions of articles

upon which duties were leviable in each country and of bounties payable at the dates respectively of the Legislative Union in 1800 and the Union of the Exchequers in 1816 :—

Articles or Sub-divisions of Articles.

	1800.		1816.	
	Great Britain. Number of Rates of Duty.	Ireland. Number of Rates of Duty.	Great Britain. Number of Rates of Duty.	Ireland. Number of Rates of Duty.
Import duties	1,382	2,715	1,591	1,592
Export duties	94	198	179	176
Coastwise duties	13	—	18	—
Bounties	36	17	10	23

Countervailing Duties between Great Britain and Ireland.

	Customs.		Excise.	
	Number of Rates of Duty.	Number of Rates of Duty.	Number of Rates of Duty.	Number of Rates of Duty.
	Year 1800.	Year 1816.	Year 1800.	Year 1816.
Ireland to Great Britain	19	48	79	93
Great Britain to Ireland	61	134	—	—

The much larger number of rates of duty in the Irish tariff of 1800 is accounted for by the fact that at that date there were different rates on the same article according to whether it was imported direct from a foreign country or from Great Britain, and whether it was of British or foreign origin. Fewer of such distinctions were made in the tariff of Great Britain.

As a direct result of the consolidation of the exchequers it became evident that very different results ensued in the two countries from the application of the revenue laws. In 1821, therefore, the Government determined to appoint a Commission with full parliamentary powers, to enquire into the collection and management of the revenue in Great Britain and Ireland. The labours of the Commission extended over several years, with very important results to the fiscal administration of the country, and at an early period of their investigation they devoted their attention to the trade between Great Britain and Ireland, with a view to the removal of the obstructions to commerce arising out of the system of duties and drawbacks to which it was then subjected.

The Commissioners pointed out that the countervailing duties were not for the purpose of raising revenue but were methods for adjusting the taxation as between the two countries. The regulating principal was (as regards foreign goods transferred from one country to another) to collect the import duty upon such transfer in the same way as upon an original importation from abroad, the duty paid in the country where they were first imported being drawn back upon proof of the second payment; and with respect to domestic manufactures, subject to internal duties, to grant drawback of such duties on exportation from either country, the internal duty due upon such article in the other country being charged upon the arrival there of the goods.

The inconvenience to merchants of such a complicated method of collecting and securing the duties was evident, and the danger of fraud to the revenue was one which it was found impracticable wholly to counteract; but so long as the revenues of the two countries were administered by separate Treasuries with varying rates of duty, both Customs and Excise, it was impossible to avoid embarrassment and trouble of this nature. The consolidation of the exchequers of the two countries in 1816 prepared the way, however, for a simplification of the procedure.

Statutory
Commission
of Enquiry,
1821.

In the year 1820 (the Commissioners reported) the Customs duties collected in Ireland were :—

On imports direct from foreign countries... ..	£	552,000
” ” of foreign goods from Great Britain... ..		753,000
” ” of British produce and manufactures		364,000

In the same year, the sum of £163,000 was sent back to persons who had imported goods into Ireland from Great Britain, which goods had already paid duty on their first admission into that country ; and in like manner £44,000 was in that year drawn back in Ireland upon goods imported there, and thence exported to Great Britain. As regards Excise, £49,000 was drawn back in England, and £213,000 paid in England on exciseable articles imported from Ireland.

It was pointed out that all this labour and vexation was unnecessary ; besides that, owing to the existence of separate and independent Boards, the regulations were quite different in the two countries, to the prejudice of the merchant. The Commissioners recommended that the duties upon the importation of foreign and colonial goods should be made the same in both countries ; that the cross-channel traffic should be made into a coasting trade instead of being treated as if Ireland and Great Britain were to each other as foreign countries ; and that the Customs administration of the United Kingdom should be vested in a single Board of Commissioners.

These recommendations as to the simplification of the commercial intercourse between Great Britain and Ireland were given effect to by the Act 4 George IV., c 72, which equalised the rates of duty in the two countries and constituted the cross-channel traffic as coasting trade in the same way as the trade between Kent and Yorkshire is coasting trade. Special provisions were, however, made in the case of Irish spirits, which continued yet for many years to be liable to a lower rate of duty than was chargeable in England or in Scotland. The new rates of duty thus constituted by this Act are given in full in the general tables annexed hereto, and from this date, 1823, the Customs duties in force in the United Kingdom of Great Britain and Ireland will be found stated in full detail for each article and each year to 1896-7.

Foreign trade
of Ireland.
1772-1822.

The account next following is a statement of the value of the imports and exports of Ireland from the year 1772 to the year 1822, subsequently to which latter date it became impracticable to keep any complete record, owing to the fusion of the cross-channel traffic with the general coasting trade of the United Kingdom by the operation of the Act last quoted.

Total Value of the Imports into, and Exports from Ireland, from the Year 1772 to the Year 1822.

Year ended 25th March.	TOTAL VALUE.		
	Imports.	Exports. Native Produce.	Exports. Not Native Produce.
1772	£ 2,019,596	£ 2,975,735	£ 39,894
1773	2,231,643	2,710,570	36,826
1774	2,268,953	2,585,671	29,457
1775	2,315,460	2,876,043	25,223
1776	2,450,362	2,990,212	19,709
1777	2,883,626	2,865,636	40,610
1778	2,618,587	2,977,460	34,356
1779	2,027,017	2,494,194	23,142

Year ended 25th March.	TOTAL VALUE.		
	Imports.	Exports. Native Produce.	Exports. Not Native Produce.
1780	£ 1,963,920	£ 2,772,232	£ 8,241
1781	2,882,798	2,658,859	14,404
1782	2,763,939	3,116,024	22,991
1783	2,775,911	2,684,236	25,648
1784	3,085,876	3,070,349	68,159
1785	2,821,287	3,449,602	39,233
1786	3,166,734	3,653,394	50,007
1787	3,155,414	3,912,308	57,521
1788	3,572,441	4,026,152	41,858
1789	3,499,018	3,787,698	38,459
1790	3,535,306	4,455,102	26,713
1791	3,758,579	4,489,317	73,084
1792	4,004,319	4,911,960	61,357
1793	3,770,907	4,611,145	48,172
1794	2,968,990	4,282,432	23,872
1795	3,824,581	4,342,830	43,017
1796	4,298,408	4,627,646	47,123
1797	4,095,640	4,184,948	34,802
1798	3,135,582	3,984,547	57,361
1799	4,055,091	4,112,621	127,916
1800	5,707,807	3,603,545	161,936
From 25th March 1800 to 5th January 1801.	3,878,886	2,370,491	159,251
Year 1801	4,621,344	3,778,145	286,400
1802	5,619,003	4,503,049	195,776
1803	4,869,831	4,273,002	130,432
1804	5,273,356	4,526,086	158,012
1805	5,294,967	4,670,646	131,521
1806	5,174,731	4,646,173	145,538
1807	6,127,299	4,899,513	138,803
1808	6,581,083	5,258,674	216,014
1809	6,896,822	4,992,839	305,477
1810	6,059,611	5,050,952	579,205
1811	6,675,327	5,385,209	236,691
1812	8,141,871	5,966,533	373,315

Year.	TOTAL VALUE.		
	Imports.	Exports. Native Produce.	Exports. Not Native Produce.
1813	£ 7,797,286	£ 6,297,265	£ 402,993
1814	6,687,732	6,053,634	536,615
1815	5,637,118	6,224,220	307,585
1816	4,693,745	5,959,332	228,133
1817	5,644,176	6,355,175	208,284
1818	6,098,720	6,392,948	128,081
1819	6,395,973	5,636,656	133,810
1820	5,197,193	7,017,663	161,560
1821	6,407,427	7,646,262	135,473
1822	6,607,488	6,694,860	131,049

CODIFICATION OF CUSTOMS LAW.

1823-1826.

The Act of 1823, however, was not a complete Tariff Act. It only brought the various Irish Customs duties into harmony with the British rates, but it did not provide any complete consolidated tariff for the guidance of the trader. That task was, however, immediately set in hand, and was entrusted to Mr. James Deacon Hume, who, under the direction of Mr. Herries, of the Treasury, codified the Customs laws into eleven Bills, dealing with every branch of Customs business, including a consolidated tariff for the United Kingdom. These Bills became law, and took effect from the beginning of 1826, the new Tariff Act being the 6th George IV., c. 111.

Mr. Hume's labour was the greatest codification of Customs law that had ever been attempted. It is thus described in the first Customs Report:—"The importance and utility of the work can never be sufficiently appreciated. In a short time it will cease to be known that in the interval between the 1st and 53rd George III., there were 1,300 laws of the Customs passed, whereof 600 passed in the 18 years between 1797 and 1815. In June 1815 there were 1,100 Customs Acts in force. All these, with the additions between 1815 and 1825 were repealed on the 5th July 1825 by one Act (6 Geo. IV., c. 105), in which 443 statutes were enumerated and the rest repealed by a general definition; thus sweeping away all the laws of the Customs accumulated during the space of 550 years."

1833.

Again, in 1833, by 3 & 4 William IV., c. 56, did the Treasury repeat the process of bringing the Tariff up to date, but as yet, although some progress had been made in the direction of lightening the list of duties, nothing very material had been effected, except in the direction of a curtailment of the long list of articles which were altogether prohibited to be imported, or could only be imported under severe restrictions.

Excessive
Prohibitions
and Re-
strictions.

These prohibitions and restrictions had reached such a pitch about the year 1820 as to call for the special attention of Parliament. In many cases the reasons which originally dictated the policy of restriction had ceased to operate, but in the absence of any change in the law, the Customs officers continued to apply the restrictive provisions. Thus, ever since the year 1660, a positive prohibition had existed, and been enforced, against the importation from the Netherlands and Germany, in any ships whatever, of wines, spices, groceries, almonds, currants, dates, ginger, liquorice, pepper, raisins, figs, prunes, sugar, tobacco, potashes, pitch, tar, salt, rosin, timber, olive oil, and numerous other articles. This legislation had originally taken its rise in the old maritime rivalry of this country with the Dutch, especially in the carriage of East Indian produce, and it had been fostered in consequence of the monopoly of the eastern trade possessed by the East India Company, whose privilege of exclusive trade would have been worthless if so enterprising a nation as the Dutch, whose warehouses lay at our very doors, could have imported goods from countries whose trade was absolutely closed, even to British subjects, except by the license of the Company. Then silk manufactures of every kind, except

silk lace, were absolutely prohibited to be imported, as also were embroidery, buttons, band strings, cutwork and fringe made of thread, beef, cattle, ground corn (except wheatmeal, wheatflour, and oatmeal), mutton, lamb, pork, sheep, swine, malt, foreign fish (with a few exceptions), cards, chocolate, cocoa paste, gloves, thread of copper and brass, manufactured tobacco (except from the plantations of Spain and Portugal, and except snuff), whalebone cut, ironwire, and woollen cloths. Besides these absolute prohibitions other considerable categories of goods could only be imported by license; others only into a few ports; others only in particular kinds of packages. And beyond these rules again were those of the navigation laws which forbade goods of Asia, Africa, or America to be imported except in British-built ships, registered and navigated according to law. Nor could the goods of such countries be imported except *direct* from the countries of their growth, produce, or manufacture, and they must be shipped from the ports where the various kinds of goods were *usually* first shipped for transportation. It is true, however, that to the strict rules of the navigation laws there were numerous exceptions, but, even with such allowances, higher rates of duty had generally to be paid on goods imported in foreign ships.

TARIFF REFORM, 1842-1860.

Between 1820 and 1842 the restrictions and prohibitions in matters of trade were a good deal lessened, and in the latter year Sir Robert Peel commenced his well-known series of commercial reforms by sweeping away the prohibitions against the importation of meat of all kinds, cattle, sheep, swine, and many other kinds of food.

1842.

5 & 6 Vic.,
c. 47.

The tariff of 1842 will be found in full in the section of the general tables relating to those years. The principles upon which it proceeded were: 1st, the removal of prohibitions and the relaxation of prohibitory duties; 2nd, the reduction of the duties upon raw materials for manufacture to very low and in some cases nominal duties, in none exceeding 5 per cent. upon the value of the article; 3rd, the reduction of the duty upon partially manufactured articles to a point not exceeding 12 per cent. upon the value; 4th, the reduction of the duties upon manufactured articles to a point not exceeding 20 per cent.; and 5th, the reduction of the duties upon colonial produce. But as yet the day of absolute repeal had not arrived.

It was, however, not far off. The great Free Trade Acts of 1845 and 1846 were the largest measures of tariff reform which had, so far, been submitted to Parliament. The Act 8 Vic., c. 12, repealed the duty on more than 400 minor articles which brought in only small amounts of revenue and fettered commercial exchange to little purpose. A certain number of more considerable articles, such as hemp, flax, raw silk, hides, indigo, skins and furs, oils and saltpetre, were also entirely freed at this time. Following on this, the virtual repeal of the corn duties was provided for in 1846 by 9 & 10 Vic., c. 22, which modified the duties on all kinds of corn at once, and enacted their reduction to a uniform and nominal rate of 1s. per quarter on the 1st February 1849 (*see* "Corn"). And in the same year by 9 & 10 Vic., c. 23, animals of all sorts were freed entirely from duty, together with bacon, beef, pork, potatoes, and considerable categories of cotton and woollen manufactures and silks; whilst the duties on about 100 other articles were reduced.

1845 and
1846.
Advances
towards Free
Trade.

The next considerable change in the Customs tariff occurred in 1853, when Mr. Gladstone was Chancellor of the Exchequer. Provision was made for an immediate reduction of the tea duty from 2s. 2½d., at which it then stood, to 1s. 10d., and it was to be further reduced annually by a succession of steps until it should reach 1s. in 1856, at which rate it was to remain. The occurrence of the Crimean war eventually interfered with the fulfilment of this programme at the date originally intended (*see* "Tea"). On 13 articles of food the duties were reduced, amongst which were apples, cheese, cocoa, nuts, eggs, oranges and lemons, butter, and raisins. Besides these the duties were reduced on 133 minor articles and entirely abolished on 123 others. The principles upon which the Chancellor of the Exchequer acted in this instance were, first to abolish unproductive duties as far as possible; next to abolish, as far as considerations of Revenue would admit, duties on manufactured goods except such as are in the last stage as finished articles, and commonly connected with hand labour, in regard to which he thought it more prudent only to reduce the duties. In such cases he endeavoured to fix the duties so that as a general rule they should not stand at a higher rate than 10 per cent. on the value of the goods. He also substituted rated for ad valorem duties, and got rid of the 5 per cent. addition imposed in 1840, except in a few instances where it was important on account of Revenue considerations.

1853.

Hansard, vol.
123, col. 1415.

FREE TRADE.

1860.
Free Trade.

Hansard, vol.
156, col. 829.

1832-1841

1842-1853

The Budget of 1860 completed the work of freeing the Statute Book of the United Kingdom from the vast series of tolls which for many hundreds of years had cumbered its pages. The brief retrospect of the process which Mr. Gladstone gave to the House of Commons may appropriately be inserted here in his own words. He said:—"In the 10 years from 1832 to 1841 this was the state of things: You imposed of Customs and Excise duties £2,067,000, and you remitted £3,385,000, exhibiting a balance remitted, over and above what you imposed, of £1,317,000, or at the rate of no more than £131,000 a year . . . During these 10 years the Customs and Excise increased by £1,707,000 or at the rate of £170,000 a year; while the increase of the Export trade was £15,156,000 or at the annual rate of £1,515,000. Let us take the next 12 years from 1842 to 1853. You remitted during that period, of Customs and Excise £13,238,000, and imposed £1,029,000, presenting a balance remitted of £12,209,000, or an annual average of £1,017,000. What was the effect on the Revenue? The Customs and Excise increased £2,656,000, or at an annual rate of £221,000. When you remitted practically nothing, your Customs Revenue, in consequence of the increase of the population, grew at the rate of £170,000 per annum, and when you remitted £1,017,000 a year, your Customs and Excise Revenue grew faster than when you remitted nothing or next to nothing at all. . . . The foreign trade of the country, instead of growing at the rate of £1,515,000 a year, grew at the rate of £4,304,000."

In view of the financial necessities of the year the increased tea and sugar duties were not for the moment reduced, but the Commercial Treaty of 1860 with France was concluded, and generally, in the words of the Chancellor, "England engaged, with a limited power of exemption with respect to only two or three articles, to abolish immediately and totally all duties upon manufactured goods from the face of the British tariff." Further reductions were made in the duties on brandy and on wines, the duty upon the latter article to be assessed in future in relation to its alcoholic strength, with the power reserved to augment the duties upon purely fiscal considerations. Further particulars as to the changes in the duties upon foreign spirits and wine will be found in the special sections of this report dealing with those articles.

The legislation of 1860 carried the process of the simplification of the tariff almost to the extremest limit of which it was susceptible. The one thousand five hundred different rates of duty in Great Britain, and two thousand nine hundred rates in Ireland with which the century commenced, had, with the passing of the Act 23 & 24 Vict., c. 110, fallen to the insignificant number of 26 generic denominations, of which 10, viz., those on beer, cards, chicory, dice, essence of spruce, hops, malt, paper, vinegar, and plate, were solely for the purpose of countervailing duties of Excise on the like articles produced in the United Kingdom, while two others, those on corks and hats, were to disappear at fixed dates. The remaining 14 articles were retained only for fiscal purposes, and whilst in 1859-60 the Customs Revenue was £24,460,000, in the following year, notwithstanding all the reductions, it only fell by about £1,200,000.

Unit of
Entry.

One other item of the Budget of 1860 demands a brief notice here. At the same time that Mr. Gladstone freed so many articles from duty he imposed a small Customs charge upon all goods imported and exported, by way of a registration or statistical tax, a duty which was levied at the rate of 1*d.* per package on goods so imported and on goods in bulk according to certain fixed units. As a rule the unit was so arranged that the charge of 1*d.* should not exceed an impost of 5*s.* per cent. on the value. The new tax was estimated to bring in £300,000, but it may here briefly be chronicled that it never answered the expectations formed of it, and was repealed in 1863 by 26 & 27 Vic., c. 22.

It remains only to notice one or two great changes which have completed the work of tariff reform, but which have for the most part been treated of at greater length in the sections of this work which particularly refer to them.

Tea Duty
reduced.

The duty on tea which, owing to financial exigencies, could not be reduced in 1860, was lowered in 1863 to 1*s.* per pound. In 1865 it was reduced to 6*d.*, and in 1890 to 4*d.*

The remaining duty of 1s. per quarter on corn (afterwards altered to 3d. per cwt.) was finally repealed in 1869 by 32 & 33 Vic., c. 13. Corn Duty repealed.

The remnant of the once complicated duties upon wood, which had been condensed in 1860 into the single rate of 1s. per ton on all timber, was abolished in 1866 by 29 & 30 Vic., c. 36. Wood Duty repealed.

The sugar duties were reduced by one-half in 1873, and were repealed in 1874 by 37 Vic., c. 16. Sugar Duties repealed.

At the present time the Customs tariff of this country contains only nine principal heads, and of the net receipt of £21,475,369 in 1896-7 £20,640,529 was yielded by the four articles, foreign spirits, tobacco, tea, and wine.

Tables are annexed showing the official values of the imports and exports, from 1699 to 1896, and of the produce of the Customs revenue from 1692 to 1896.

WAREHOUSING IN BOND.

“Inasmuch as the natural situation of this realm renders it sufficiently convenient for the storing and laying up of commodities and merchandise brought in with intent to be afterwards carried out again for supply of foreign markets, by which much benefit and advantage may arise to his majesty and people; the lord deputy therefore or other chief governor and privy council of this realm for the time being, may (as they in their judgment shall seem meet) appoint one certain port in each province of this realm, to which all merchants, strangers, and their factors, sending their goods, with intent and to the end and purpose aforesaid, may upon a reasonable composition or agreement to be agreed on by direction of the said lord deputy, &c., and payment thereof made unto the collectors of those ports, in lieu of all customs or subsidies, there land and lay the same up in his majesty’s warehouse at the Custom House of those places, or such other warehouses or places and no other, as shall be provided for that end and purpose by the collector, customer and searcher of those ports, under whose joint custody the same are to remain until they be shipped out again, which shall be done again without payment of any duties outwards, or anything more than a reasonable rate for warehouse room.” 14 & 15 Chas. II., c. 8, S. 51. (Irish.) 1662.

The foregoing extract is from the Irish Act of the 14 & 15 Charles II., c. 8, s. 51. The British Acts do not show quite such an express recognition of the warehousing system at so early a date as the extract attests was in force in Ireland in 1662. It is, however, probable that the practice was not entirely new, even then. It had grown out of the necessity which existed for according some indulgence to the merchant importer, who would otherwise have been compelled to pay down the entire duties upon his ship’s cargo before the goods could be landed. The plan actually adopted in England before there were any warehouses under the king’s locks, was to allow the merchant to warehouse his importations in his own warehouses upon payment down of a small portion only of the duty, taking bond from him for the payment of the remainder within nine or twelve months. The English Act 12 Charles II., c. 4, made provision of this kind, and in the case of most articles allowed one-half of the amount first paid to be returned to the merchant if he exported the goods within the time mentioned. But the practice rapidly developed. Acts of the reigns of James II., William and Mary, and Anne, made fresh arrangements as to the credit to be given, or for an equivalent discount or allowance if ready money should be paid down; and by the 12th Ann Sta. 2, c. 8, it is enacted in the case of tobacco that the merchant shall pay down in ready money the subsidy of 1d. per pound due under the Act of Charles II., but that as regards the remainder of the duties he shall put the goods into warehouses “under the Queen’s and the merchants’ locks for the security of the remainder of the duties.” 2nd Rule of Book of Rates.
1 James II., c. 4.
7 & 8 Wm. III., c. 10.
9 & 10 Wm. III., c. 23.
2 & 3 Anne, c. 9.
2 & 3 Anne, c. 11.
1718

In all essential respects this Act provides for the warehousing of tobacco under exactly the same conditions as are in force at present. The warehouses were to be provided at the merchant's expense: the Customs officers were to attend at seasonable times without extra payment, for the purpose of giving the merchant or his servant free access to the goods; and such warehouses were first to be approved by the Commissioners of Customs. The principal variation from modern practice was that the duties must be fully paid up within a certain period for which bond had to be given. But the time allowed—eighteen months—was liberal, and probably sufficed for the small cargoes of those days.

15 & 16 Geo.
II., c. 28.
33 Geo. II.,
c. 28.
5 Geo. III.,
c. 45.
12 Geo. III.,
c. 52.
6 Geo. III.,
c. 49.

The privilege of warehousing was not extended to all goods for more than a century after this. In 1742 rum of the British plantations might be warehoused for twelve months without payment of duty. In 1760 facilities were granted for the exportation of such rum from the warehouses, and the small Customs duty chargeable on importation was ordered to be refunded. In 1765 rice was allowed to be warehoused, and in 1797 it was exempted from the payment of any duty prior to warehousing. In 1766 the system was extended to foreign sugars intended to be re-exported to foreign markets, and in 1767 cocoa nuts and coffee were included in the list.

The system so far had grown up as the result of the necessity for making some arrangement which would not force the merchant to pay down the whole of the duties upon importation. But with the use of the method other advantages began to appear. Statesmen devoted much attention to commercial questions towards the close of the eighteenth century, and it was seen that by means of a judicious extension of the plan of warehousing goods in bond, this country and especially London, might be made a depôt for most of the colonial and tropical produce required in Europe. The East India Company had long enjoyed special privileges of this kind in connection with its monopoly of Eastern trade, and particularly in respect of tea. But the close nature of its monopoly hampered the national benefit which might be derived from it, and it was felt that a more extended and general system of warehousing was necessary for the commerce of the country. The heavy additions to taxation which followed on the war with France accentuated the benefit which the mercantile community would derive from a larger plan of relief from immediate payment of duties on their merchandise, and, in the result, the Warehousing Act, 43 Geo. III., c. 132, was passed, which enormously extended the facilities at that period available, but confined the privileges to the port of London.

39 & 40 Geo.
III., c. 47.
39 Geo. III.,
c. 69.

To meet this extension of the law, schemes for the building of docks and warehouses on a vast scale ensued, and the West India Docks, the London Docks, and the St. Katharine Docks were quickly constructed, surrounded by solid and spacious warehouses. At the same time exclusive privileges were granted to the companies which provided the capital. The produce of the West Indies could only be landed in the West India docks, and certain classes of goods could only be landed and warehoused in the London docks. The Act also gave general powers to the Treasury for the grant of privileges of warehousing to other premises, and the King might by Order in Council extend the benefits of the Act to other ports.

These benefits were accordingly very quickly extended to most of the principal ports in Great Britain and Ireland, and in the first three decades of the century by a gradual process of development, goods were permitted to be removed in bond,—at first for exportation only, and subsequently for all purposes.

But jealous care was taken not to interfere with what were regarded in those days as “the just claims of British merchants and manufacturers to an exclusive right of trade “with our own colonies and plantations.”

The warehousing system had attained its full scope in this country by the middle of the century, and foreign countries also have not been slow to avail themselves of a scheme which is so necessary to large commercial enterprises

The following is an account of the quantities of imported goods remaining in bond on the 31st December 1896 :—

PRINCIPAL ARTICLES.	Quantities remaining under Bond in the Ware- houses on the 31st December 1896.
Chicory <i>Cwts.</i>	17,000
Cocoa <i>Lbs.</i>	25,702,000
Coffee <i>Cwts.</i>	175,000
Fruit :—	
Currants <i>Cwts.</i>	320,000
Raisins ”	153,000
Spirits, Foreign :—	
Rum <i>Proof gallons.</i>	8,979,000
Brandy ”	5,814,000
All other sorts <i>Gallons</i>	389,000
Tea <i>Lbs.</i>	106,345,000
Tobacco :—	
Unmanufactured <i>Lbs.</i>	143,329,000
Foreign Manufactured, and Snuff ”	2,406,000
Wine <i>Gallons</i>	7,290,000

The duty on these goods amounts to over £33,000,000, and this sum represents the pecuniary accommodation which the merchants of the United Kingdom derive from the system at the present time.

I cannot conclude my report without recording that I have been ably assisted throughout this laborious work by Mr. E. C. Simmons of this Office.

I have honour to be

Your most obedient servant,

T. J. PITTAR.

STATISTICAL OFFICE,

CUSTOM HOUSE, LONDON.

28th July 1897.

TABLE I.

An Account of the yield of the Customs Revenue to the Exchequer, Year by Year from 1692 to 1896-7.

NOTE.—This Account is compiled from Parliamentary paper 366 of 1869 for the years 1692 to 1869, and from the Finance Accounts of the United Kingdom for the years 1870 to 1896-7. Drawbacks and repayments have been deducted throughout. Charges of collection and management have also been deducted for the years from 1692 to 1800, but no deduction on this account is made for the subsequent years.

The Account shows the Customs Revenue of *Great Britain* from 1692 to 1806 and of the *United Kingdom* from 1807 to 1896-7.

Year.	Revenue.	Year.	Revenue.	Year.	Revenue.
Year ended 29th Sept. 1692 ...	£ 897,551	Year ended 29th Sept. 1720 ...	£ 1,672,911	Year ended 29th Sept. 1748 ...	£ 1,395,027
1693 ...	688,881	1721 ...	1,445,804	1749 ...	1,618,454
1694 ...	891,948	1722 ...	1,492,882	1750 ...	1,537,082
1695 ...	899,440	1723 ...	1,604,049	1751 ...	1,587,581
1696 ...	1,028,484	1724 ...	1,623,502	Year ended 10th Oct. 1752 ...	1,634,743
1697 ...	719,116	1725 ...	1,711,386	1753 ...	1,769,918
1698 ...	1,133,385	1726 ...	1,426,510	1754 ...	1,586,727
1699 ...	1,471,784	1727 ...	1,647,978	1755 ...	1,781,601
1700 ...	1,523,334	1728 ...	1,832,833	1756 ...	1,699,402
1701 ...	1,582,746	1729 ...	1,669,331	1757 ...	1,871,827
1702 ...	1,469,250	1730 ...	1,600,526	1758 ...	1,918,016
1703 ...	1,575,614	1731 ...	1,524,577	1759 ...	1,829,567
1704 ...	1,554,216	1732 ...	1,688,772	1760 ...	2,113,350
1705 ...	1,109,773	1733 ...	1,520,660	1761 ...	2,191,494
1706 ...	1,271,314	1734 ...	1,560,239	1762 ...	1,824,118
1707 ...	1,365,724	1735 ...	1,478,845	1763 ...	2,282,983
1708 ...	1,213,004	1736 ...	1,539,768	1764 ...	2,281,537
1709 ...	1,305,345	1737 ...	1,722,404	1765 ...	2,323,834
1710 ...	1,337,662	1738 ...	1,370,298	1766 ...	2,514,040
1711 ...	1,109,422	1739 ...	1,398,407	1767 ...	2,459,817
1712 ...	1,481,229	1740 ...	1,420,406	1768 ...	2,452,876
1713 ...	1,427,621	1741 ...	1,434,581	1769 ...	2,674,793
1714 ...	1,599,294	1742 ...	1,280,284	1770 ...	2,840,982
1715 ...	1,684,661	1743 ...	1,278,202	1771 ...	2,739,256
1716 ...	1,504,158	1744 ...	1,141,214	1772 ...	2,457,383
1717 ...	1,821,594	1745 ...	1,155,882	1773 ...	2,702,484
1718 ...	1,687,201	1746 ...	1,017,017	1774 ...	2,556,819
1719 ...	1,644,415	1747 ...	1,327,820		

TABLE I.—*continued.*

Year.	Revenue.	Year.	Revenue.	Year.	Revenue.
Year ended 10th Oct.	£	Year ended 5th Jan.	£	Year ended 5th Jan.	£
1775 ...	2,755,847	1808 ...	12,647,899	1844 ...	22,609,957
1776 ...	2,684,319	1809 ...	12,606,782	1845 ...	24,085,442
1777 ..	2,410,574	1810 ...	14,575,388	1846 ...	21,801,918
1778 ...	2,347,658	1811 ...	14,395,600	1847 ...	22,185,852
1779 ...	2,523,231	1812 ...	13,025,502	1848 ...	21,674,721
1780 ...	2,773,592	1813 ...	13,956,537	1849 ...	22,645,492
1781 ...	3,019,273	1814 ...	14,365,875	1850 ...	22,264,258
1782 ...	2,898,421	1815 ...	14,817,718	1851 ...	22,041,651
1783 ...	2,949,374	1816 ...	14,276,352	1852 ...	22,219,213
1784 ...	3,025,630	1817 ...	11,896,341	1853 ...	22,137,045
1785 ...	4,536,536	1818 ...	13,398,852	1854 ...	22,506,442
1786 ...	3,782,576	1819 ...	13,855,019	Quarter ended 5th April	
1787 ...	4,094,476	1820 ...	12,974,357	1854 ...	5,122,041
1788 ...	3,996,302	1821 ...	11,857,624	Year ended 31st Mar.	
1789 ...	3,647,367	1822 ...	12,734,560	1855 ...	21,630,080
1790 ...	3,461,654	1823 ...	12,958,101	1856 ...	23,241,062
1791 ...	4,018,315	1824 ...	13,854,536	1857 ...	23,531,746
1792 ...	4,100,283	1825 ...	13,519,151	1858 ...	23,109,104
1793 ...	3,556,699	1826 ...	18,749,076	1859 ...	24,117,943
1794 ..	4,348,263	1827 ...	19,457,079	1860 ...	24,460,901
1795 ...	3,418,736	1828 ...	20,070,086	1861 ...	23,305,776
1796 ...	3,645,367	1829 ...	19,284,434	1862 ...	23,674,000
1797 ...	3,939,857	1830 ...	19,161,113	1863 ...	24,034,000
1798 ...	4,741,241	1831 ...	19,349,635	1864 ...	23,232,000
1799 ...	7,056,157	1832 ...	18,248,929	1865 ...	22,572,000
Quarter ended 5th Jan.		1833 ...	18,506,790	1866 ...	21,276,000
1800 ...	2,394,626	1834 ...	17,848,732	1867 ...	22,303,000
Year ended 5th Jan.		1835 ...	19,990,646	1868 ...	22,650,000
1801 ...	6,784,637	1836 ...	21,986,857	1869 ...	22,424,000
1802 ...	8,758,184	1837 ...	23,053,939	1870 ...	21,529,000
1803 ...	7,698,958	1838 ...	22,108,832	1871 ...	20,191,000
1804 ...	8,158,494	1839 ...	22,446,173	1872 ...	20,326,000
1805 ...	9,424,711	1840 ...	23,164,756	1873 ...	21,033,000
1806 ...	10,129,634	1841 ...	23,387,268	1874 ...	20,339,000
1807 ...	10,799,041	1842 ...	23,492,884	1875 ...	19,289,000
		1843 ...	22,594,474		

TABLE I.—*continued.*

Year.	Revenue.	Year.	Revenue	Year.	Revenue.
Year ended 31st Mar.	£	Year ended 31st Mar.	£	Year ended 31st Mar.	£
1876 ...	20,020,000	1888 ...	19,630,000	1894	Imperial. 19,707,000
1877 ...	19,922,000	1889 ...	20,067,000		Local Taxation. 196,888
1878 ...	19,969,000	1890 ...	20,424,000		
1879 ...	20,316,000	1891	Imperial. 19,480,000	1895	Imperial. 20,115,000
1880 ...	19,326,000		Local Taxation. 189,592		Local Taxation. 195,675
1881 ...	19,184,000				
1882 ...	19,287,000	1892	Imperial. 19,736,000	1896	Imperial. 20,756,000
1883 ...	19,657,000		Local Taxation. 212,213		Local Taxation. 203,489
1884 ...	19,701,000				
1885 ...	20,321,000	1893	Imperial. 19,715,000	1897	Imperial. 21,254,000
1886 ...	19,827,000		Local Taxation. 200,148		Local Taxation. 208,571
1887 ...	20,155,000				

TABLE II.—VALUES OF IMPORTS AND EXPORTS FROM 1699 TO 1896.

An Account showing the Official Value of the Imports into and Exports from England from the Year 1699 to 1778, and the like particulars for Great Britain from 1779 to 1800.

NOTE.—The trade with Ireland is not included in this Account.

Years.	Imports.	Exports.	Years.	Imports.	Exports.
	£	£		£	£
1699 ...	5,290,195	5,667,786	1715 ...	5,251,507	6,502,202
1700 ...	5,736,322	6,208,030	1716 ...	5,238,584	6,704,740
1701 ...	5,584,215	6,573,722	1717 ...	5,877,110	7,566,706
1702 ...	3,901,184	4,582,172	1718 ...	6,343,106	6,027,402
1703 ...	4,202,290	5,904,029	1719 ...	4,987,369	6,447,257
1704 ...	5,061,354	5,970,993	1720 ...	5,807,272	6,582,315
1705 ...	3,751,658	5,064,909	1721 ...	5,435,629	6,830,557
1706 ...	3,847,664	6,052,801	1722 ...	6,022,003	7,776,698
1707 ...	3,967,633	6,176,557	1723 ..	6,145,149	6,841,962
1708 ...	4,423,974	6,312,449	1724 ...	7,026,515	7,132,463
1709 ...	4,234,170	5,661,838	1725 ...	6,760,837	8,007,045
1710 ...	3,700,495	6,009,785	1726 ...	6,345,261	7,123,286
1711 ...	4,388,548	5,701,562	1727 ...	6,491,869	6,839,147
1712 ...	4,163,014	6,593,994	1728 ...	7,251,152	8,231,454
1713 ...	5,515,152	6,584,777	1729 ..	7,252,973	7,722,726
1714 ...	5,602,835	7,607,036	1730 ...	7,485,863	8,016,283

TABLE II.—*continued.*

Years.	Imports.	Exports.	Years.	Imports.	Exports.
1731 ...	£ 6,682,561	£ 7,243,794•	1767 ...	£ 10,970,672	£ 11,986,909
1732 ...	6,793,430	8,256,038	1768 ...	10,652,566	12,871,647
1733 ...	7,630,708	8,242,884	1769 ...	10,643,453	11,473,493
1734 ...	6,694,438	7,672,249	1770 ...	11,002,540	12,142,187
1735 ...	7,742,762	8,559,596	1771 ...	11,441,258	14,629,669
1736 ...	6,860,790	8,981,884	1772 ...	12,056,146	14,095,626
1737 ...	6,727,162	9,350,803	1773 ...	10,154,024	12,874,450
1738 ...	7,057,588	9,498,953	1774 ...	11,899,130	13,810,517
1739 ...	7,417,449	8,170,003	1775 ...	11,998,306	13,032,757
1740 ...	6,313,214	7,569,501	1776 ...	10,180,217	11,551,497
1741 ...	7,531,221	8,871,370	1777 ...	10,338,688	10,721,563
1742 ...	6,520,050	8,798,542	1778 ...	8,932,556	10,080,398
1743 ..	6,985,555	10,450,119			
1744 ...	5,972,096	8,487,393		Great Britain.	
1745 ...	6,405,624	8,160,866	1779 ...	9,888,085	11,893,741
1746 ...	5,673,002	9,970,681	1780 ...	9,955,845	11,363,574
1747 ...	6,575,364	9,026,622	1781 ...	11,094,092	9,257,517
1748 ...	7,671,920	10,234,778	1782 ...	8,215,612	10,422,130
1749 ...	7,350,028	11,672,712	1783 ...	11,510,331	12,612,844
1750 ...	7,159,232	11,382,481	1784 ...	13,492,892	13,161,358
1751 ...	7,278,951	11,245,005	1785 ...	14,267,130	13,656,048
1752 ...	7,325,409	10,554,303	1786 ...	13,615,108	14,316,951
1753 ...	8,063,540	11,094,052	1787 ...	15,582,297	14,317,411
1754 ...	7,483,006	10,614,000	1788 ...	15,842,206	14,817,478
1755 ...	8,129,699	9,995,179	1789 ...	15,416,317	16,844,909
1756 ...	7,033,792	10,608,944	1790 ...	16,398,193	17,636,428
1757 ...	8,565,847	11,377,713	1791 ...	17,190,504	20,010,555
1758 ...	7,364,691	11,691,448	1792 ...	17,036,625	22,095,330
1759 ...	8,090,848	13,016,429	1793 ...	16,971,796	17,733,787
1760 ...	8,928,622	13,644,571	1794 ...	19,538,994	22,632,827
1761 ...	8,690,097	13,397,075	1795 ...	20,100,184	22,239,793
1762 ...	7,980,866	12,221,798	1796 ...	20,422,440	25,130,624
1763 ...	10,429,229	13,026,676	1797 ...	17,900,372	23,881,157
1764 ...	9,613,637	14,626,512	1798 ...	25,122,203	27,317,087
1765 ...	9,910,350	12,806,109	1799 ...	24,066,700	29,556,636
1766 ...	10,358,944	12,162,224	1800 ...	28,257,781	34,381,617

TABLE II.—*continued.*

An Account showing the Official Values of Imports into and Exports from the United Kingdom from 1801 to 1853, and the computed or declared Values from 1854 to 1866.

YEARS.	IMPORTS.	EXPORTS.		
		Produce and manufactures of the United Kingdom.	Foreign and Colonial Merchandise.	Total Exports.
	£	£	£	£
1801	31,786,262	24,927,684	10,437,710	35,365,394
1802	29,826,210	25,632,549	12,776,180	38,408,729
1803	26,622,696	20,467,531	8,073,874	28,541,405
1804	27,819,532	22,687,309	8,988,654	31,675,963
1805	28,561,270	23,376,941	7,687,551	31,064,492
1806	26,899,658	25,861,879	7,782,265	33,644,144
1807	26,734,425	23,391,214	7,673,726	31,064,940
1808	26,795,540	24,611,215	5,837,821	30,449,036
1809	31,750,557	33,542,274	12,834,955	46,377,229
1810	39,301,612	34,061,901	9,506,856	43,568,757
1811	26,510,186	22,681,400	6,222,769	28,904,169
1812	26,163,431	29,508,508	9,717,775	39,226,283
1813		Records destroyed by fire.		
1814	33,755,204	34,207,253	19,365,981	53,573,234
1815	32,987,396	42,880,817	15,748,554	58,629,371
1816	27,431,604	35,714,681	13,480,780	49,195,461
1817	30,834,299	40,111,157	10,292,684	50,403,841
1818	36,885,182	42,702,068	10,859,817	53,561,886
1819	30,776,810	33,534,176	9,904,813	43,438,989
1820	32,471,766	38,393,768	10,556,112	48,949,880
1821	30,837,712	40,832,499	10,629,695	51,462,194
1822	30,531,141	44,242,532	9,227,567	53,470,099
1823	35,798,433	43,826,607	8,663,905	52,490,512
1824	37,468,279	48,730,467	10,204,785	58,935,252
1825	44,208,803	47,150,690	9,169,492	56,320,182
1826	37,813,890	40,965,736	10,076,287	51,042,023
1827	44,908,173	52,221,934	9,839,821	62,062,755
1828	45,167,443	52,788,089	9,946,546	62,734,635
1829	43,995,286	56,217,962	10,620,165	66,838,127
1830	46,300,473	61,152,354	8,548,394	69,700,748
1831	49,727,828	60,686,364	10,745,126	71,431,490

TABLE II.—*continued.*

YEARS.	IMPORTS.	EXPORTS.		
		Produce and manufac- tures of the United Kingdom.	Foreign and Colonial Merchandise.	Total Exports.
	£	£	£	£
1832	44,610,546	65,025,278	11,044,870	76,070,148
1833	45,944,426	69,987,357	9,833,753	79,821,110
1834	49,364,733	73,835,231	11,562,037	85,397,268
1835	49,029,334	78,360,059	12,797,724	91,157,783
1836	57,296,045	85,220,144	12,391,712	97,611,856
1837	54,762,285	72,544,071	13,235,497	85,779,568
1838	61,258,013	92,453,967	12,711,512	105,165,479
1839	62,048,121	97,394,666	12,795,990	110,190,656
1840	67,492,710	102,706,850	13,774,165	116,481,015
1841	64,444,268	102,179,514	14,723,373	116,902,887
1842	65,253,286	100,255,380	13,586,422	113,841,802
1843	70,214,912	117,876,659	13,956,288	131,832,947
1844	75,449,374	131,558,477	14,398,177	145,956,654
1845	85,297,508	134,598,584	16,279,318	150,877,902
1846	75,934,022	132,312,894	16,302,519	148,615,413
1847	90,921,866	126,131,029	20,040,979	146,172,008
1848	93,547,134	132,619,154	18,376,886	150,996,040
1849	105,884,263	164,527,753	25,559,670	190,087,423
1850	100,469,067	175,437,098	21,874,212	197,311,310
1851	110,484,997	190,658,314	23,729,616	214,387,930
1852	109,331,158	196,176,601	23,328,308	219,504,909
1853	123,099,313	214,327,452	27,744,772	242,072,224
COMPUTED OR REAL VALUES.				
	£	£	£	£
1854	152,389,053	97,184,726	18,636,366	115,821,092
1855	143,542,850	95,688,085	21,003,215	116,691,300
1856	172,544,154	115,826,948	23,393,405	139,220,353
1857	187,841,441	122,066,107	24,108,194	146,174,301
1858	164,583,832	116,608,756	23,174,023	139,782,779
1859	179,182,355	130,411,529	25,281,446	155,692,975
1860	210,530,873	135,891,227	28,630,124	164,521,351
1861	217,485,024	125,102,814	34,529,684	159,632,498
1862	225,716,976	123,992,264	42,175,870	166,168,134

TABLE II.—*continued.*

YEARS.	IMPORTS.	EXPORTS.		
		Produce and manufac- tures of the United Kingdom.	Foreign and Colonial Merchandise.	Total Exports.
	£	£	£	£
1863	248,919,020	146,602,342	50,300,067	196,902,409
1864	274,952,172	160,449,053	52,170,561	212,619,614
1865	271,072,285	165,835,725	52,995,851	218,831,576
1866	295,290,274	188,917,536	49,988,146	238,905,682
1867	275,183,137	180,961,293	44,840,606	225,802,529
1868	294,693,608	179,677,812	48,100,642	227,778,454
1869	295,460,214	189,953,957	47,061,095	237,015,052
1870	303,257,493	199,586,322	44,493,755	244,080,577
1871	331,015,480	223,066,162	60,508,538	283,574,700
1872	354,693,624	256,257,347	58,331,487	314,588,834
1873	371,287,372	255,164,603	55,840,162	311,004,765
1874	370,082,701	239,558,121	58,092,343	297,650,464
1875	373,939,577	223,465,963	58,146,360	281,612,323
1876	375,154,703	200,639,204	56,137,398	256,776,602
1877	394,419,682	198,893,065	53,452,955	252,346,020
1878	368,770,742	192,848,914	52,634,944	245,483,858
1879	362,991,875	191,531,758	57,251,606	248,783,364
1880	411,229,565	223,060,446	63,354,020	286,414,466
1881	397,022,489	234,022,678	63,060,097	297,082,775
1882	413,019,608	241,467,162	65,193,552	306,660,714
1883	426,891,579	239,799,473	65,637,597	305,437,070
1884	390,018,569	233,025,242	62,942,341	295,967,583
1885	370,967,955	213,115,114	58,359,194	271,474,308
1886	349,863,472	212,725,200	56,234,263	268,959,463
1887	362,227,564	221,913,910	59,348,975	281,262,885
1888	387,635,743	234,534,912	64,042,629	298,577,541
1889	427,637,595	248,935,195	66,657,484	315,592,679
1890	420,691,997	263,530,585	64,721,533	328,252,118
1891	435,441,264	247,235,150	61,878,568	309,113,718
1892	423,793,882	227,077,053	64,563,113	291,640,166
1893	404,688,178	218,094,865	59,043,405	277,138,270
1894	408,344,810	215,824,333	57,961,534	273,785,867
1895	416,689,658	225,890,016	59,942,391	285,832,407
1896	441,808,904	240,145,551	56,233,663	296,379,214

TABLE II.—*continued.*

In 1798 a Convoy duty (*see* page 16) was imposed upon the exports of produce and manufactures of the United Kingdom, and being rated upon the goods *ad valorem*, became the means of laying the foundation of an authentic record of the real value of the exports of the United Kingdom. The records, however, are only complete from 1805. The "Official" values of exports and imports were based upon the old rates or valuation of goods as laid down in the Books of Rates of Charles II. and George I., and though affording a basis for estimating the comparative volume of trade from year to year, give no correct idea of the value of the trade of each year at the current prices of the year. The following table shows the declared (or "real" value as it was called) of the exports of the United Kingdom from 1805 to 1853, when a uniform method of arriving at the values of both imports and exports, according to the prices of the day, was instituted:—

Real Values
first recorded.

Real Value of Exports of Produce and Manufactures of the United Kingdom.

Year.	Real Value.	Year.	Real Value.	Year.	Real Value.
1805	£ 38,077,144	1821	£ 36,655,302	1837	£ 42,069,245
1806	40,874,983	1822	36,966,023	1838	50,061,737
1807	37,245,877	1823	35,357,041	1839	53,233,580
1808	37,275,102	1824	38,422,404	1840	51,406,430
1809	47,371,393	1825	38,870,945	1841	51,634,623
1810	48,438,680	1826	31,536,723	1842	47,381,023
1811	32,890,712	1827	37,181,335	1843	52,279,709
1812	41,716,964	1828	36,812,757	1844	58,584,292
1813	Records destroyed by fire.	1829	35,842,623	1845	60,111,082
1814	45,494,219	1830	38,271,597	1846	57,786,876
1815	51,610,480	1831	37,164,372	1847	58,842,377
1816	41,653,930	1832	36,450,594	1848	52,849,445
1817	41,817,540	1833	39,667,348	1849	63,596,025
1818	46,470,863	1834	41,649,191	1850	71,367,885
1819	35,211,401	1835	47,372,270	1851	74,448,722
1820	36,423,959	1836	53,293,979	1852	78,076,854
				1853	98,933,781

The real values of the exports of the produce and manufactures of the United Kingdom for the period subsequent to 1853 will be found in the last preceding table.

TABLE III.—DUTIES UNDER THE ACT OF UNION OF GREAT BRITAIN AND IRELAND.
Duties to be Paid on Irish Goods on Importation into Great Britain from
Ireland.

Act 39 and 40 Geo. III., c. 67. (Treaty of Union of Great Britain and Ireland.)

ARTICLES.	Customs.			Excise.		
	£	s.	d.	£	s.	d.
Beer, Ale or Mum 36 Gallons, English Beer Measure	—	—	—	0	8	0
Bricks 1,000	—	—	—	0	5	0
Plain Tiles "	—	—	—	0	4	10
Pan or Ridge Tiles "	—	—	—	0	12	10
Paving Tiles, not exceeding 10 inches square 100	—	—	—	0	2	5
Exceeding 10 inches square "	—	—	—	0	4	10
Other Tiles 1,000	—	—	—	0	4	10
Candles, except Wax and Spermaceti Lb.	—	—	—	0	0	1
Wax and Spermaceti "	—	—	—	0	0	3½
Chocolate, Cocoa, or Cocoa Paste "	—	—	—	0	2	0
Cordage, standing rigging of topt hemp Ton	4	10	3	—	—	—
Other sorts "	4	4	4	—	—	—
Cider and Perry Hogshead, 63 gallons, English Wine Measure	—	—	—	0	19	2
Glass :—						
Plate Square Foot	—	—	—	0	2	2½
Flint, Enamel, Stained, Paste, or Phial Cwt.	—	—	—	2	3	6
Spread Window Glass, called Broad Glass "	—	—	—	0	8	1
Window Glass, called Crown Glass or German Sheet Glass "	—	—	—	1	9	9
Vessels used in laboratories and Garden Glasses, or other Glass Vessels except Common Bottles "	—	—	—	0	4	0½
Other Glass "	—	—	—	2	2	0
Bottles of Common Green Glass Dozen Quarts	0	0	9	—	—	—
Hops Lb.	—	—	—	0	0	1½
Leather, unmanufactured :—						
Hides of all kinds, Calf Skins, Kips, Hogs' Skins, Dog Skins, Seal Skins, tanned in Ireland, Sheep and Lamb Skins, tanned in Ireland for gloves and bazils, imported whole and uncut "	—	—	—	0	0	1½
Goat Skins, tanned in Ireland to resemble Spanish Leather Dozen	—	—	—	0	4	0
Sheep Skins for Roans, tanned in Ireland, being after the nature of Spanish Leather... .. "	—	—	—	0	2	3

TABLE III.—*continued.*

ARTICLES.		Customs.	Excise.
		£ s. d.	£ s. d.
Leather, unmanufactured—<i>continued.</i>			
Hides or Skins and parts of Hides or Skins of all other kinds, tanned in Ireland, and not hereinbefore enumerated or described	<i>Lb.</i>	—	0 0 6
Hides of Horses, Mares, or Geldings, dressed in alum and salt, or meal, or otherwise tawed in Ireland ...	<i>Each</i>	—	0 1 6
Hides of Steers, Cows, or any other kind (Horses, Mares, and Geldings excepted), dressed in alum and salt, or meal, or otherwise tawed in Ireland ...	<i>The Hide</i>	—	0 3 0
Calf Skins, Kips, and Seal Skins, dressed in alum and salt, or meal, or otherwise tawed in Ireland, and imported into Great Britain in the whole skin ...	<i>Lb.</i>	—	0 0 1½
Slink Calf Skins, dressed in alum and salt, or meal, or otherwise tawed, with the hair on, in Ireland ...	<i>Dozen</i>	—	0 3 0
Slink Calf Skins, dressed in alum and salt, or meal, or otherwise tawed without hair, Dog Skins and Kid Skins, dressed in alum and salt, or meal, or otherwise tawed in Ireland	"	—	0 1 0
Buck and Doe Skins, dressed in alum or salt, or meal, or otherwise tawed in Ireland, and imported uncut	<i>Lb.</i>	—	0 0 6
Goat Skins and Beaver Skins, dressed in alum and salt, or meal, or otherwise tawed in Ireland ...	<i>Dozen</i>	—	0 2 0
Sheep Skins and Lamb Skins, dressed in alum and salt, or meal, or otherwise tawed in Ireland, and imported uncut	<i>Lb.</i>	—	0 0 1½
Hides and Skins and parts of Hides or Skins of all kinds, not hereinbefore enumerated and described, dressed in alum and salt, or meal, or otherwise tawed in Ireland	"	—	0 0 6
Buck, Deer, and Elk Skins, dressed in oil in Ireland, and imported uncut	"	—	0 1 0
Sheep and Lamb Skins, dressed in oil in Ireland ...	"	—	0 0 3
Hides and Skins, and parts and pieces of Hides and Skins of all other kinds, dressed in oil in Ireland ...	"	—	0 0 6
Vellum	<i>Dozen</i>	—	0 3 5½
Parchment	"	—	0 1 8½
Leather manufactured into Goods and Wares:—			
Tanned Leather, manufactured and made into goods or wares in Ireland	<i>Lb.</i>	—	0 0 1½
Boots and Shoes, Gloves, and other manufactures of tawed or dressed Leather	"	—	0 0 1
Buck, Deer, and Elk Skins, dressed in oil and manufactured into goods and wares in Ireland	"	—	0 1 0
Sheep and Lamb Skins, dressed in oil and manufactured into goods and wares in Ireland	"	—	0 0 3
Hides and Skins of all other kinds not hereinbefore enumerated and described, dressed in oil, and manufactured into goods or wares in Ireland ...	"	—	0 0 6
Mead or Metheglin	<i>Gallon, English Wine Measure</i>	—	0 1 0½

TABLE III.—continued.

ARTICLES.	Customs		Excise.	
	£	s. d.	£	s. d.
Paper :—				
Writing, Drawing, or Printing Paper, Elephant and Cartridge Paper	<i>Lb.</i>	—	0	0 2½
Coloured Papers and Whited Brown Paper for wrapping up goods (except Elephant and Cartridge Paper) not capable of being used for writing, drawing, or printing	"	—	0	0 1
Brown Paper for wrapping up goods	"	—	0	0 0½
Irish Paper of all other kinds (Sheathing and Button Paper and Button-board excepted), not hereinbefore enumerated and described	"	—	0	0 2½
Paste-board, Mill-board, and Scale-board	<i>Cwt.</i>	—	0	10 6
Glazed Papers for clothiers and hot pressers	"	—	0	6 0
Books, bound or unbound, Maps and Prints	<i>Lb.</i>	—	0	0 2
Printed Goods :—				
Printed, Painted, or Stained Papers for hangings or other uses	<i>Square Yard</i>	—	0	0 1½
Foreign Calicoes and Muslins, printed, painted, stained, or dyed in Ireland (except such as shall be dyed throughout of one colour) over and above any duty of Customs payable on the importation of foreign Calicoes or Muslins	"	—	0	0 7
All printed, painted, stained or dyed Irish made Calicoes, Muslins, Linens and Stuffs, made either of cotton or linen, mixed with other materials, Fustians, Velvets, Ververets, Dimities and other figured Stuffs, made of cotton and other materials, mixed or wholly made of cotton wool (except such as shall be dyed throughout of one colour only)	<i>Square Yard</i>	—	0	0 3½
All Irish printed, painted, stained or dyed Irish-made Stuffs not before enumerated or described (except such as shall be dyed throughout of one colour only, and except Stuffs made of woollen, or whereof the greatest part in value shall be woollen	"	—	0	0 3½
All printed, stained, painted or Dyed Silk (Silk Handkerchiefs excepted) over and above any duty of Customs payable on the importation of Silk	<i>yard long by ½ yard wide</i>	—	0	1 1½
Printed, stained, painted or dyed Silk Handkerchiefs over and above every duty of Customs payable on Silk	<i>Square Yard</i>	—	0	0 4
And so in proportion for wide or narrow Silk Handkerchiefs over and above every duty of Customs payable on Silk	—	—	—	—
Salt, Irish Glauber, or Irish Epsom Salt	<i>Bushel, 56 lbs.</i>	—	0	10 0
Rock Salt	<i>Bushel, 65 lbs.</i>	—	0	10 0
Silk, manufactures of Ribbons and Stuffs of Silk only	<i>Lb.</i>	0	5 0	—
<i>Note :—Two-thirds of the weight of gauze, and one-third of the weight of crape, is to be deducted for gum and dress.</i>				
Silk and Ribbons of Silk, mixed with Gold or Silver	<i>Lb.</i>	0	6 8	—

TABLE III.—continued.

ARTICLES.		Customs.	Excise.
		£ s. d.	£ s. d.
Silk Stockings, Gloves, Fringe or Lace, stitching or sewing Silk	Lb.	0 3 0	—
Silk, manufactures of, not otherwise enumerated or described	"	0 4 0	—
Stuffs of Silk and Grogram Yarn	"	0 1 2	—
Mixed with Incle or Cotton	"	0 1 8	—
and Worsted	"	0 0 10	—
Mixed with any other material	"	0 1 3	—
Soap :—			
Hard, Cake or Ball Soap	"	—	0 0 2½
Soft	"	—	0 0 1½
Spirits, Aqua Vitae or strong waters, distilled or made in Ireland, and imported at a strength not exceeding one to ten over hydrometer proof	Gallon, English wine measure	—	0 5 1½
<i>Note :—Spirits above the strength of one to ten were charged in proportion; and on sweetened or compounded spirits the duty was computed upon the highest degree of strength at which such spirits could be made.</i>			
Starch, or Hair Powder of what kind soever	Lb.	—	0 0 3½
Sugars :—			
Refined, viz. : called Bastards, whole or ground	Cwt.	0 18 2	—
Lumps	"	1 14 0½	—
Single Loaf	"	1 16 4	—
Powder Loaf and Double Loaf	"	1 19 1	—
Sugar Candy, Brown	"	1 14 0½	—
White	"	1 19 1	—
Sugar, refined, of any other sort... ..	"	1 19 1	—
Sweets, or other Irish liquor, made by infusion, fermentation or otherwise, from fruit or sugar, or from fruit or sugar mixed with any other materials or ingredients whatsoever, commonly called sweets or made wines	Barrel of 31½ gallons, English wine measure	—	2 2 0
Tobacco and Snuff :—			
Unmanufactured Tobacco of the growth or produce of Ireland over and above any duty of Customs	Lb.	—	0 1 1
Manufactured short cut Tobacco, or Tobacco manufactured into what is commonly called by the name of Spanish	"	—	0 1 7
Irish Manufactured Shag Tobacco	"	—	0 1 5½
Roll Tobacco	"	—	0 1 7
Carrot Tobacco	"	—	0 1 5½
All other sorts of Irish manufactured Tobacco, not hereinbefore enumerated or described	"	—	0 1 7

TABLE III.—*continued.*

ARTICLES.		Customs.	Excise.
Tobacco and Snuff—<i>continued.</i>		£ s. d.	£ s. d.
Irish Manufactured :—			
Rappee Snuff	Lb.	—	0 1 4½
Scotch Snuff	"	—	0 1 10½
Brown Scotch Snuff	"	—	0 1 3¾
Tobacco Stalk Flour	"	—	0 1 9.
All other kinds of Irish manufactured Snuff or Snuff work, not hereinbefore enumerated or described ...		—	0 1 10½
Tobacco, unmanufactured	"	0 0 6½	—
	<i>Hogshead, 63 gallons, English wine measure</i>		
Verjuice	<i>Barrel, 34 gallons, English beer measure</i>	—	0 7 8
Vinegar	<i>measure</i>	—	0 12 8½
Wire, Irish Gilt	<i>Oz., troy</i>	—	0 0 9½
Silver	"	—	0 0 7
Gold Thread, Lace or Fringe, made of plate wire spun upon silk	<i>Lb., avoir-du-pois</i>	—	0 7 8
Silver Thread, Lace or Fringe, made of plate wire spun upon silk	"	—	0 5 9

Duties to be Paid on British Goods on Importation into Ireland from Great Britain.

ARTICLES.		Duties.
Beer	<i>Barrel of 32 Galls. Reputed Quarts</i>	£ s. d. 0 4 6
Glass Bottles	<i>Quarts</i>	0 0 0½
Leather, unmanufactured :—		
Hides or skins and pieces of hides or skins of any kind, other than such as hereinafter mentioned and described	<i>Lb.</i>	0 0 1
Hides of horses, mares, or gelding	<i>Each</i>	0 1 0
Veal skins, hog skins	<i>Doz.</i>	0 5 0
Skins for shoes and other like purposes, and seal skins	"	0 2 6
Skins for bookbinders' use	"	0 1 0
Goat skins tanned with shumac or otherwise to resemble Spanish leather and sheep skins tanned for roans, being after the nature of Spanish leather	<i>Lb.</i>	0 0 1
Sheep and lamb skins tanned for gloves and basils	"	0 0 0½
Dressed in oil :—		
Hides and skins, and pieces of hides and skins other than such as are hereinafter mentioned or described	"	0 0 2
Deer, goat and beaver skins... ..	"	0 0 3
Calf skins	"	0 0 2
Sheep and lamb skins	"	0 0 0½

TABLE III.—*continued.*

ARTICLES.	Duties.
Leather, unmanufactured—<i>continued.</i>	
Vellum Doz. Skins	£ s. d. 0 0 6
Parchment „	0 0 3
Leather manufactured into goods and wares :—	
Tanned leather manufactured and made into goods and wares in Great Britain of leather only, or of which leather makes the most valuable part Lb.	0 0 1
Tawed or dressed leather manufactured and actually made in Great Britain, of leather only, or of which leather makes the most valuable part „	0 0 1
Buck, deer and elk skins dressed in oil and manufactured into goods and wares (in Great Britain) of leather only or of which leather makes the most valuable part „	0 0 3
Sheep and lamb skins dressed in oil, and manufactured into goods in Great Britain of leather only or of which leather makes the most valuable part „	0 0 0½
All other hides and skins, not hereinbefore enumerated or described, dressed in oil and manufactured into goods in Great Britain of leather only or of which leather makes the most valuable part „	0 0 2
Paper :—	
Writing, drawing, printing, elephant and cartridge paper „	0 0 2½
All coloured paper and whited brown paper fit for wrapping up goods, except cartridge and elephant paper, hangings, and paper not capable of being used for writing, drawing or printing paper „	0 0 1
Brown paper for wrapping up goods and not capable of being used for writing, drawing or printing paper „	0 0 0½
Glazed paper for clothiers and hot-pressers and so in proportion for any greater or less quantity Cwt.	0 5 0
Pasteboard, millboard, and scaleboard Cwt.	0 10 6
And so in proportion for any greater or less quantity.	
All other kinds of paper not hereinbefore enumerated or described, except sheathing and button paper, button board and paper hangings Lb.	0 0 2½
Stained paper :—	
Painted or stained paper for hangings or other uses, and so in proportion for any greater or less quantity Square Yard	0 0 1
Books bound or unbound, maps or prints Lb.	0 0 2
Cards :—	
Printed, painted, or playing cards made or manufactured in Great Britain Per Pack	0 1 5
And a further duty per lb. weight „	0 0 2½
Dice, manufactured in Great Britain Per Pair	0 10 0
Wrought Plate, gold or silver plate, wrought or manufactured in Great Britain Oz. Troy	0 0 6
Silk Manufacture of Great Britain :—	
Ribbons and stuffs of silk only Lb.	0 2 1
Silk and ribbons of silk mixed with gold or silver „	0 2 9
Silk stockings, gloves, fringe, or laces, stitching or sewing silk „	0 1 3

TABLE III.—*continued.*

ARTICLES.	Duties.
Silk Manufacture of Great Britain—<i>continued.</i>	
Manufactures of silk not otherwise enumerated <i>Lb.</i>	£ s. d. 0 1 8
Stuffs of silk and program yarn "	0 0 6
Mixed with inkle or cotton "	0 0 9
And worsted mixed "	0 0 4
Mixed with other material "	0 0 6½
Spirits, being of the manufacture of Great Britain <i>Gallon</i>	0 3 7
Sugar, refined, of the manufacture of Great Britain, and imported directly from thence, duties, viz. :—	
Bastards, whole or ground <i>Cwt.</i>	0 19 8
Lumps "	1 16 10¼
Single loaf "	1 19 4
Powder loaf and double loaf "	2 2 4
Sugar candy :—	
Brown "	1 16 10
White "	2 2 4
Refined sugar of any other sort "	2 2 4
Sweets, or other British liquor, made by infusion, fermentation, or otherwise, from fruit or sugar, or from fruit and sugar mixed with any other material or ingredients whatsoever, commonly called sweets or made wines <i>Barrel of 32 Gallons Wine Measure</i>	0 10 0
Mead or Metheglin <i>Gallon</i>	0 0 4
Vinegar <i>Barrel of 32 Gallons</i>	0 3 0
Tobacco and Snuff :—	
Unmanufactured tobacco of the growth or produce of Great Britain over and above any duty of Customs now payable <i>Lb.</i>	0 0 5
British manufactured short cut tobacco, or tobacco manufactured into what is commonly called Spanish "	0 1 0 ⁷ / ₁₆
British manufactured :—	
Shag tobacco, cut "	0 0 11
Roll tobacco "	0 1 0 ⁷ / ₁₆
Carrot tobacco "	0 0 11
All other British manufactured tobacco not hereinbefore enumerated or described "	0 1 0 ⁷ / ₁₆
British manufactured :—	
Rappee snuff "	0 0 10¼
Scotch snuff "	0 1 4
Brown Scotch snuff "	0 0 9¼
Stalk flour "	0 1 3
Other British manufactured snuff or snuff work not hereinbefore enumerated or described "	0 1 4

TABLE IV.

Customs Tariffs of the United Kingdom.

STATEMENT showing the Principal Articles subject to Duty of Customs in Great Britain in the year 1800-1.

PRINCIPAL ARTICLES.										RATES OF DUTY.		
										£	s.	d.
Barilla	...	...	...	...	...	...	...	...	Cwt.	0	5	9 $\frac{3}{4}$
Convoy	...	...	...	...	...	...	...	...	"	0	1	6
Coals, Coastwise:—												
Cinders	...	...	...	...	...	...	...	...	Chaldron	0	6	0 $\frac{1}{2}$
Coal	...	...	...	...	...	...	...	...	Ton or Chaldron	0	3	10 $\frac{4}{5}$
										0	5	9 $\frac{4}{5}$
Into London	...	...	...	...	...	...	...	...	Ton or Chaldron	0	7	4 $\frac{4}{5}$
										0	9	3 $\frac{2}{5}$
Culm	...	...	...	...	...	...	...	...	Chaldron	0	1	3 $\frac{2}{5}$
Into London	...	...	...	...	...	...	...	...	"	0	4	10 $\frac{5}{5}$
For burning Lime	...	...	...	...	...	...	...	...	"	0	1	3 $\frac{3}{5}$
Coals Imported	...	...	...	...	...	...	...	...	"	1	3	1 $\frac{4}{5}$
Convoy	...	...	...	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Exported to Ireland	...	...	...	...	...	...	...	...	Chaldron	0	1	3 $\frac{3}{5}$
To B.P. in America	...	...	...	...	...	...	...	...	"	0	2	5 $\frac{1}{5}$
To other places in a British-built Ship	...	...	...	...	...	...	...	...	"	1	2	0
In Foreign Ships	...	...	...	...	...	...	...	...	"	1	15	3 $\frac{1}{2}$
Cocoa	...	...	...	...	...	...	...	...	Cwt.	0	15	1 $\frac{1}{2}$
Convoy	...	...	...	...	...	...	...	...	"	0	2	9
Excise B.P.	...	...	...	...	...	...	...	...	Lb.	0	1	10
Foreign	...	...	...	...	...	...	...	...	"	0	5	10
Coffee	...	...	...	...	...	...	...	...	Cwt.	2	2	4 $\frac{3}{5}$
Convoy	...	...	...	...	...	...	...	...	"	0	3	4
Excise B.P.	...	...	...	...	...	...	...	...	Lb.	0	1	1
Foreign	...	...	...	...	...	...	...	...	"	0	2	2 $\frac{1}{2}$
Currants in a British Ship	...	...	...	...	...	...	...	...	Cwt.	1	5	8
Convoy	...	...	...	...	...	...	...	...	"	0	1	2 $\frac{1}{2}$
In a Foreign Ship	...	...	...	...	...	...	...	...	"	1	7	3 $\frac{1}{5}$
Convoy	...	...	...	...	...	...	...	...	"	0	1	2 $\frac{1}{2}$
Earthenware, not Tiles	...	...	...	...	...	...	...	...	Per £100 Value	45	19	7 $\frac{1}{5}$
Convoy	...	...	...	...	...	...	...	...	"	3	0	0
Glass Bottles covered with Wicker	...	...	...	...	...	...	...	...	Doz.	0	13	2 $\frac{3}{5}$
Convoy	...	...	...	...	...	...	...	...	"	3 per cent. <i>ad val.</i>		
Full or empty	...	...	...	...	...	...	...	...	Doz. Quarts	0	4	10 $\frac{2}{5}$
Convoy	...	...	...	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Manufactures	...	...	...	...	...	...	...	...	Per £100 Value	66	0	0
Convoy	...	...	...	...	...	...	...	...	"	3	0	0
Excise French	...	...	...	...	...	...	...	...	Sq. Ft.	0	2	2 $\frac{1}{2}$
German	...	...	...	...	...	...	...	...	Cwt.	0	2	2

TABLE IV.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1800-1.

PRINCIPAL ARTICLES.								RATES OF DUTY.		
								£	s.	d.
Hemp, dressed, imported from Europe in a British-built Ship ...	...	...	...	...	...	Cwt.		2	10	7 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	...		3 per cent. <i>ad val.</i>		
In a Foreign Ship ...	...	...	...	...	...	Cwt.		2	13	9 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	...		3 per cent. <i>ad val.</i>		
Rough or undressed imported from Europe :—										
In a British-built Ship ...	...	...	...	...	...	Cwt.		0	4	2 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	Ton		0	19	3
In a Foreign Ship ...	...	...	...	...	...	Cwt.		0	4	6 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	Ton		0	19	3
Hides, Cow or Ox Hides ...	...	...	...	...	...	The piece		0	0	9 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	"		0	0	5
N.B.—Raw or undressed Hides (except of Horse, Mare or Gelding) imported from the British Plantations in America, free except Convoy ...										
Tanned ...	...	...	...	...	...	Lb.		0	0	5 $\frac{1}{2}$
Convoy ...	...	...	...	...	...	The Hide		0	0	5
Horses Mares and Geldings ...	...	...	...	...	...	Lb.		0	0	9 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	The Hide		0	0	5 $\frac{1}{2}$ ⁰
Tanned ...	...	...	...	...	...	Lb.		0	0	6 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	The Hide		0	0	5 $\frac{1}{2}$ ⁰
Indian Hides undressed...	...	...	...	...	...	Piece		0	1	3 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	...		3 per cent. <i>ad val.</i>		
Loah Hides ...	...	...	...	...	...	Lb.		0	0	11
Convoy ...	...	...	...	...	...	"		0	0	1
Muscovy or Russia Hides tanned ...	...	...	...	...	...	"		0	0	8 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	...		3 per cent. <i>ad val.</i>		
Hops ...	...	...	...	...	...	Cwt.		6	10	8 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	...		3 per cent. <i>ad val.</i>		
Iron, in bars or unwrought, of Ireland ...	...	...	...	...	...	Ton		1	15	5 $\frac{1}{2}$
Of Muscovy, imported in a British-built Ship ...	...	...	...	...	...	"		3	4	7 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	"		0	10	10
Foreign Ship ...	...	...	...	...	...	"		3	19	5 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	"		0	10	10
From any other part of Europe :—										
Imported in a British-built Ship ...	...	...	...	...	...	"		3	4	7 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	"		0	10	10
Imported in a Foreign Ship ...	...	...	...	...	...	"		3	17	2 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	"		0	10	10
Of Ireland, slit or hammered into rods ...	...	...	...	...	...	Cwt.		0	4	10 $\frac{1}{2}$ ⁰
Drawn or hammered less than $\frac{1}{2}$ of an inch square ...	...	...	...	...	...	"		0	10	10 $\frac{1}{2}$ ⁰
Of any other Country, slit or hammered into rods less than $\frac{1}{2}$ of an inch square, imported in a British-built ship...	...	...	...	...	...	"		0	10	10 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	...		3 per cent. <i>ad val.</i>		
Imported in a Foreign ship ...	...	...	...	...	...	Cwt.		0	11	3 $\frac{1}{2}$ ⁰
Convoy ...	...	...	...	...	...	...		3 per cent. <i>ad val.</i>		

Customs Tariffs of the United Kingdom.

TARIFF OF GREAT BRITAIN, 1800-1.

PRINCIPAL ARTICLES							RATES OF DUTY.		
							£	s.	d.
Linens:—									
Alexandria or Turkey, plain, not exceeding 1 yard in width	...	...	...	...	...	Ell	0	0	7½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Exceeding 1 yard in width	...	...	...	...	...	Ell	0	0	11
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Cambrics and French Lawns—to be secured in warehouses for exportation	...	...	...	...	...	<i>The deny piece of 6¼ Ells</i>	0	0	6½
Convey	...	...	...	...	...	"	0	1	4
Canvas-Hessen Canvas or Dutch Barras	...	...	...	...	...	120 Ells	1	9	8½
Convey	...	...	...	...	...	"	0	2	3
Packing Canvas, Guttings—Spruce, Elbing or Queensborough Canvas	...	...	...	...	...	120 Ells	0	19	11½
Convey	...	...	...	...	...	"	0	1	6
Poldavies	...	...	...	...	...	<i>The bolt containing 28 Ells</i>	0	9	7½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Damask Tabling—Dutch or French, not exceeding 1½ ells in breadth	...	...	...	...	...	Yard	0	5	10½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Above 1½ ells and under 2 ells in breadth	...	...	...	...	...	Yard	0	6	9½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Above 2 ells and under 3 ells in breadth	...	...	...	...	...	Yard	0	7	8½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Of the breadth of 3 ells and upwards	...	...	...	...	...	Yard	0	11	4½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Damask Tabling, of Silesia making or of any other place not otherwise enumerated	...	...	...	...	...	Yard	0	1	4½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Damask Towelling and Napking:—									
French or Dutch	...	...	...	...	...	Yard	0	2	1½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Of Silesia making, or of any other place not otherwise enumerated	...	...	...	...	...	Yard	0	0	5½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Diaper Tabling, French or Dutch:—									
Not exceeding 1½ ells in breadth	...	...	...	...	...	Yard	0	2	7½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Above 1½ ells in breadth and under 2 ells	...	...	...	...	...	Yard	0	3	1½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Above 2 ells and under 3 ells	...	...	...	...	...	Yard	0	3	5½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Of the breadth of 3 ells or upwards	...	...	...	...	...	Yard	0	5	1½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Of Silesia, or of any other place not otherwise enumerated	...	...	...	...	...	Yard	0	1	2½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Diaper, Towelling and Napking:—									
Dutch or French	...	...	...	...	...	Yard	0	0	11
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Of Silesia, making, or of any other place not otherwise enumerated	...	...	...	...	...	Yard	0	0	5½
Convey	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		

TABLE IV.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1800-1.

PRINCIPAL ARTICLES.	RATES OF DUTY.
	£ s. d.
Linens—<i>continued.</i>	
Drillings and Packducks... .. 120 <i>Ells</i>	2 9 10 ⁵ / ₁₆
<i>Convoy</i> "	0 5 0
Flanders and Holland and French Linen, plain, not otherwise enumerated, viz. :—	
Not exceeding 1½ ells in breadth <i>Ell</i>	0 1 5 ¹ / ₂
<i>Convoy</i> 120 <i>Ells</i>	0 14 5
Above 1½ ells and under 2 ells <i>Ell</i>	0 1 8 ¹ / ₂
<i>Convoy</i> "	3 per cent. <i>ad val.</i>
Above 2 ells and under 3 ells <i>Ell</i>	0 1 11 ⁷ / ₁₆
<i>Convoy</i> "	3 per cent. <i>ad val.</i>
Of the breadth of 3 ells or upwards <i>Ell</i>	0 2 10 ³ / ₁₆
<i>Convoy</i> "	3 per cent. <i>ad val.</i>
German, Switzerland, East Country (except Russia) and Silesia Cloth, plain :—	
Above the breadth of 31½ inches and not exceeding 36 inches 120 <i>Ells</i>	3 7 6 ¹ / ₂
<i>Convoy</i> "	0 6 7
Above 36 inches in breadth "	5 3 10 ⁶ / ₁₆
<i>Convoy</i> "	0 10 3
Not above 31½ inches in breadth "	1 7 0 ¹ / ₂
<i>Convoy</i> "	0 3 0
Hinderlands, brown, under 22 inches in breadth "	0 18 0 ¹ / ₂
<i>Convoy</i> "	3 per cent. <i>ad val.</i>
Irish Cloth, plain :—	
Not exceeding 36 inches in breadth 120 <i>Ells</i>	0 13 6 ¹ / ₂
Exceeding 36 inches in breadth "	2 9 10 ⁵ / ₁₆
Linen, the manufacture of Ireland, not being chequered, striped, printed, painted, stained or dyed, accompanied with proper certificates of manufacture "	Free.
Lawns—Silesia and all other Lawns (except French), not bleached in Holland <i>exceeding 8 yards</i>	0 3 4 ¹ / ₂
<i>Convoy</i> "	0 0 4
Bleached in Holland <i>The piece not</i> <i>...exceeding 8 yards</i>	0 4 2 ¹ / ₂
<i>Convoy</i> "	0 0 5 ¹ / ₂
French Lawns. <i>See</i> Cambrics.	
Oil Cloth :—	
Not exceeding yard wide <i>Ell</i>	0 0 4 ⁵ / ₁₆
<i>Convoy</i> "	3 per cent. <i>ad val.</i>
Exceeding yard wide <i>Ell</i>	0 0 7 ¹ / ₂
<i>Convoy</i> "	3 per cent. <i>ad val.</i>
Russia Linen—plain, viz. Towelling and Napking of the manufacture of Russia, not exceeding 22½ inches in breadth :—	
Imported in a British-built Ship 120 <i>Ells</i>	0 16 11 ¹ / ₂
<i>Convoy</i> "	0 1 10
Imported in a Foreign Ship... .. "	0 17 8 ⁵ / ₁₆
<i>Convoy</i> "	0 1 10

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1800-1.

PRINCIPAL ARTICLES	RATES OF DUTY.		
	£	s.	d.
Linens—<i>continued.</i>			
Russia Linen—not otherwise enumerated, not exceeding 22 inches in breadth:			
Imported in a British-built Ship 120 <i>Ells</i>	0	18	0 $\frac{1}{2}$
Convoy "	0	1	4 $\frac{1}{8}$
Imported in a Foreign Ship "	0	18	10 $\frac{3}{8}$
Convoy "	0	1	4 $\frac{1}{8}$
Russia Linen and Diaper, exceeding 22 $\frac{1}{2}$ inches in breadth and not exceeding 31 $\frac{1}{2}$ inches :—			
Imported in a British-built Ship "	1	7	0 $\frac{1}{2}$
Convoy "	0	3	7
Imported in a Foreign Ship "	1	8	2 $\frac{1}{8}$
Convoy "	0	3	7
Exceeding 31 $\frac{1}{2}$ inches and not exceeding 36 inches in breadth :—			
Imported in a British-built Ship "	2	0	7 $\frac{5}{8}$
Convoy "	0	5	1
Imported in a Foreign Ship "	0	2	4 $\frac{5}{8}$
Convoy "	0	5	1
Exceeding 36 inches and not exceeding 45 inches in breadth :—			
Imported in a British-built Ship "	3	16	10 $\frac{1}{8}$
Convoy "	0	6	4
Imported in a Foreign Ship "	3	18	7 $\frac{1}{8}$
Convoy "	0	6	4
Exceeding 45 inches in breadth :—			
Imported in a British-built Ship "	5	3	10 $\frac{5}{8}$
Convoy "	0	10	10
Imported in a Foreign Ship "	5	6	10 $\frac{1}{8}$
Convoy "	0	10	10
Sail Cloth or Duck—of Holland or of any other of the United Provinces :—			
Not exceeding 36 inches in breadth "	2	7	4 $\frac{1}{8}$
Convoy "	3 per cent. <i>ad val.</i>		
Exceeding 36 inches in breadth 120 <i>Ells</i>	4	3	8 $\frac{5}{8}$
Convoy "	3 per cent. <i>ad val.</i>		
Sail Cloth or Duck—of Russia :—			
Not exceeding 36 inches in breadth :—			
Imported in a British-built Ship 120 <i>Ells</i>	2	5	11 $\frac{3}{8}$
Convoy "	3 per cent. <i>ad val.</i>		
Imported in a Foreign Ship 120 <i>Ells</i>	2	7	4 $\frac{1}{8}$
Convoy "	3 per cent. <i>ad val.</i>		
Exceeding 36 inches in breadth :—			
Imported in a British-built Ship 120 <i>Ells</i>	4	2	2 $\frac{1}{8}$
Convoy "	3 per cent. <i>ad val.</i>		
Imported in a Foreign Ship "	4	3	8 $\frac{5}{8}$
Convoy "	3 per cent. <i>ad val.</i>		

TABLE IV.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1800-1.

PRINCIPAL ARTICLES	RATES OF DUTY.
	£ s. d.
Linens—<i>continued</i> :—	
Sail Cloth or Duck, not otherwise enumerated or described :—	
Not exceeding 36 inches in breadth 120 Ells	2 5 11 $\frac{1}{2}$ ₈
Convoy	3 per cent. <i>ad val.</i>
Exceeding 36 inches in breadth 120 Ells	4 2 2 $\frac{1}{2}$ ₈
Convoy	3 per cent. <i>ad val.</i>
Sail Cloth or Canvas :—	
Of the manufacture of Ireland, on which the bounty of 4 <i>d.</i> per yard has been there granted, being of the value of 14 <i>d.</i> the yard and upwards... Yard	0 0 4 $\frac{1}{8}$ ₈
Convoy	3 per cent. <i>ad val.</i>
On which the bounty of 2 <i>d.</i> the yard has been there granted, being of the value of 10 <i>d.</i> , and not exceeding 14 <i>d.</i> the yard ... Yard	0 0 2 $\frac{1}{8}$ ₈
Convoy	3 per cent. <i>ad val.</i>
Sails, ready-made... .. <i>For every £100 Value</i>	49 10 0
Convoy	3 0 0
Sheets, old <i>The Piece</i>	0 0 6 $\frac{1}{2}$ ₈
Convoy	3 per cent. <i>ad val.</i>
Spanish or Portugal—Plain :—	
Not exceeding 36 inches in breadth Ell	0 0 5 $\frac{1}{2}$
Convoy	3 per cent. <i>ad val.</i>
Exceeding 36 inches in breadth Ell	0 0 8 $\frac{1}{2}$ ₈
Convoy	3 per cent. <i>ad val.</i>
Linen, not being chequered, striped, printed, painted, stained or dyed, and not being particularly enumerated or described <i>For every £100 Value</i>	36 13 4
Convoy	3 0 0
Chequered or striped, printed, painted, stained or dyed, and not being particularly enumerated or described <i>For every £100 Value</i>	88 4 7
Convoy	3 0 0
Of the manufacture of Ireland—chequered, striped, painted, stained or dyed, if imported under the conditions and regulations and restrictions of 7 & 8 Will. III. <i>For every £100 Value</i>	54 9 0
Convoy	3 0 0
Pepper, imported by the East India Company, and warehoused <i>For every £100 Value as sold at their Sales</i>	2 0 0
If entered for Home Consumption <i>Lb.</i>	0 0 9 $\frac{1}{2}$ ₈
Piece Goods of India :—	
Warehousing Duty :—	
For every £100 of the real value, as sold at the East India Company's Sales, of all Muslins, plain, Nanquin Cloths, Muslins or White Calicoes, flowered or stitched, imported by them	7 10 0
Convoy	3 0 0
For every £100 of the real value of all plain White Calico, plain White Dimity, and of all goods, wares and merchandise prohibited to be worn or used in this Kingdom, imported by the said Company	2 10 0
Convoy	3 0 0
Duties to be paid when taken out of Warehouse for Home Consumption :—	
Calicoes, viz., plain White Calicoes <i>Piece</i>	0 6 8
For every £100 value thereof, as sold at the East India Company's Sales	20 19 1

Customs Tariffs of the United Kingdom.

TARIFF OF GREAT BRITAIN, 1800-1.

PRINCIPAL ARTICLES	RATES OF DUTY.		
	£	s.	d.
Piece Goods of India—<i>continued.</i>			
Duties to be paid when taken out of Warehouse— <i>continued.</i>			
Dimity—plain White Dimity Yard	0	2	0
For every £100 value thereof, as sold at the East India Company's Sales ...	22	3	6
Muslins, plain, Nanquin Cloth, Muslins or White Calicoes, flowered or stitched For every £100 Value, &c.	19	13	9
Raisins, viz. :—			
Of the Sun :—			
Imported in a British-built Ship Cwt.	1	2	0
Convoy "	0	2	3
Imported in a Foreign Ship "	1	2	5½
Convoy "	0	2	3
Smyrna :—			
Imported in a British-built Ship "	0	13	2½
Convoy "	0	0	8
Imported in a Foreign Ship "	0	13	5½
Convoy "	0	0	8
Lexia :—			
Imported in a British-built Ship "	0	10	3½
Convoy "	0	1	6
Imported in a Foreign Ship "	0	10	4½
Convoy "	0	1	6
Faro :—			
Imported in a British-built Ship "	0	10	3½
Convoy "	0	1	2
Imported in a Foreign Ship "	0	10	4½
Convoy "	0	1	2
Lipra or Belvidere :—			
Imported in a British-built Ship "	0	10	3½
Convoy "	0	1	2
Imported in a Foreign Ship "	0	10	5½
Convoy "	0	1	2
Denia, and all other Raisins not otherwise enumerated or described :—			
Imported in a British-built Ship "	0	9	2
Convoy "	0	1	1
Imported in a Foreign Ship "	0	9	3½
Convoy "	0	1	1
Silk :—			
Organsine, and all thrown Silk in the gum Lb.	0	8	0½
Convoy "	0	0	7
Raw Silk, of Turkey "	0	3	3½
Convoy "	0	0	5½
Imported by the East India Company and warehoused, for every £100 of the value thereof, as sold at their Sales	2	0	0

TABLE IV.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1800-1.

PRINCIPAL ARTICLES							RATES OF DUTY.			
							£	s.	d.	
<i>Silk—continued.</i>										
Raw Silk, imported by the East India Company— <i>continued.</i>										
	* If entered for Home Consumption						<i>Lb.</i>	0	3	3 $\frac{1}{2}$
	Of any other Country						"	0	3	3 $\frac{1}{2}$
	Convoy						"	0	0	6
	Waste Silk						"	0	1	7 $\frac{1}{2}$
	Convoy						"	0	0	1 $\frac{1}{2}$
	Imported by the East India Company and warehoused, for every £100 of the value thereof, as sold at their Sales ... ..						...	2	0	0
	If entered for Home Consumption						<i>Lb.</i>	0	1	7 $\frac{1}{2}$
	Knubs, or Husks of Silk						"	0	1	7 $\frac{1}{2}$
	Convoy ... ..						...	3 per cent. <i>ad val.</i>		
	Thrown Silk, dyed						<i>Lb.</i>	1	7	2 $\frac{1}{2}$
	Convoy ... ..						...	3 per cent. <i>ad val.</i>		
	Wrought, viz., Crapes or Tiffanies of the manufacture of Italy, imported from thence in British Ships						<i>Lb.</i>	1	16	9 $\frac{1}{2}$
	Convoy ... ..						...	3 per cent. <i>ad val.</i>		
	Wrought, &c., otherwise imported ... ..						...	1	19	3 $\frac{1}{2}$
	Convoy ... ..						...	3 per cent. <i>ad val.</i>		
Spirits:—										
Brandy:—										
	To be imported only in British-built Ships, legally navigated, or Ships the build of the country of which it is the production, or usual places of transportation. The vessels to be of 100 tons burthen, and in packages of not less than 100 gallons each						<i>Gallon*</i>	0	0	9 $\frac{1}{2}$
	Convoy						" *	0	0	2 $\frac{1}{2}$
	<i>Excise...</i>						" *	0	7	7
	Geneva. (Restrictions same as Brandy)						" *	0	0	9 $\frac{1}{2}$
	Convoy						" *	0	0	1 $\frac{1}{2}$
	<i>Excise...</i>						" *	0	7	7
	Rum, of any British Colony or Plantation in America						" *	0	0	5 $\frac{1}{2}$
	Convoy						100 Gallons*	0	15	0
	<i>Excise with Certificate</i>						<i>Gallon*</i>	0	6	3
	<i>Without</i> "						" *	0	7	7
	Foreign						" *	0	0	7 $\frac{1}{2}$
	Convoy						100 Gallons*	0	15	0
	Rum not to be imported in casks under 60 gallons except for private use; or for ship's use not exceeding 2 gallons per man—the vessel importing the same to be 70 tons burthen or upwards.									
	Arrack—Imported by the East India Company and warehoused, for every £100 of the value thereof, as sold at their Sales ... ..						...	2	0	0
	If entered for Home Consumption						<i>Gallon*</i>	0	0	9 $\frac{1}{2}$
	<i>Excise...</i>						" *	0	7	7
	Strong Water or Cordial Water not otherwise enumerated or described						" *	0	3	1 $\frac{1}{2}$
	Convoy						" *	0	0	2 $\frac{1}{2}$
	<i>Excise, Single</i>						" *	0	7	7
	<i>Double</i>						" *	0	14	9

* This was the old English Wine gallon which was to the present Imperial gallon as 231 is to 277-274.

Customs Tariffs of the United Kingdom.

TARIFF OF GREAT BRITAIN, 1800-1.

PRINCIPAL ARTICLES										RATES OF DUTY.			
										£	s.	d.	
Starch	...	...	...	...	...	...	...	...	Cwt.	5	16	2 $\frac{3}{4}$
Convoy	...	...	...	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Sugar:—													
East Indian:—													
For every £100 of the real value thereof, as sold at the public sales of the East India Company										37	6	3	
For every cwt. of Brown or Muscavado Sugar sold after 31 August, 1799										0	3	2	
Refined Sugar	...	...	...	...	...	...	...	...	Cwt.	5	3	7 $\frac{1}{2}$
Convoy	...	...	...	...	...	...	...	...	"	0	1	10
Brown and Muscavado, <i>not</i> of the British Plantations										1	12	2	
Convoy	...	...	...	...	...	...	...	...	"	0	1	10
White, <i>not</i> of British Plantations										2	10	6	
Convoy	...	...	...	...	...	...	...	...	"	0	1	10
White, of the British Plantations										1	18	2	
Convoy	...	...	...	...	...	...	...	...	"	0	1	10
Brown and Muscavado, of the British Plantations, <i>not</i> clayed										0	18	2	
Convoy	...	...	...	...	...	...	...	...	"	0	1	10
Brown and Muscavado, of the British Plantations, clayed										1	1	6	
Convoy	...	...	...	...	...	...	...	...	"	0	1	10
Raw Sugar, from the United States, or the growth of any Foreign Island, Colony or Plantation, in America, imported directly from thence in American or neutral vessels belonging to subjects of any of the powers in amity with His Majesty, <i>not</i> entered by Order in Council, may be warehoused on entry being duly made										Free			
All other Foreign Sugar warehoused <i>not</i> entered by Order in Council:—													
Convoy	...	...	...	...	...	...	...	...	Cwt.	0	1	10
Candy—Brown	...	...	...	...	...	...	...	...	"	3	0	6
Convoy	...	...	...	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Imported by the East India Company, and warehoused, for every £100 value thereof as sold at their sales										2	0	0	
If entered for Home Consumption										5	8	10 $\frac{1}{2}$	
Candy, white	...	...	...	...	...	...	...	...	"	4	10	9
Convoy	...	...	...	...	...	...	...	...	...	3 per cent. <i>ad val.</i>		
Imported by the East India Company, and warehoused, for every £100 of the value thereof, as sold at their Sales										2	0	0	
If entered for Home Consumption										8	3	4 $\frac{1}{2}$	
Tea, for every £100 of the real value thereof, as sold at the public sales of the East India Company										5	0	0	
<i>Excise duty on Tea under 2/6 per lb.</i>										15 per cent. <i>ad val.</i>			
<i>Excise duty on Tea of 2/6 per lb. and upwards</i>										30 per cent. <i>ad val.</i>			
Tobacco, regularly imported, entered, landed, and warehoused..										Free			
If cleared for Home Consumption, the following duties:—													
Of the growth, production, or manufacture, of the Plantations or Dominions of Spain or Portugal										Lb.	0	1	6 $\frac{3}{4}$
Convoy	...	...	...	...	...	...	...	...	100 Lbs.	0	2	6
<i>Excise</i>										Lb.	0	3	0

TABLE IV.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1800-1.

PRINCIPAL ARTICLES.							RATES OF DUTY.					
							£	s.	d.			
Tobacco—<i>continued.</i>												
Of the growth or production of the United States of America, and imported in an American Ship <i>Lb.</i>							0	0	6 $\frac{2}{3}$			
Countervailing 100 <i>Lbs.</i>							0	1	6			
Convoy "							0	2	6			
<i>Excise</i> <i>Lb.</i>							0	1	1			
Of the United States or British Plantations in America, imported in a British-built Ship "							0	0	6 $\frac{1}{10}$			
Convoy 100 <i>Lbs.</i>							0	2	6			
<i>Excise</i> <i>Lb.</i>							0	1	1			
Of Ireland "							0	0	6 $\frac{2}{10}$			
<i>Excise</i> "							0	1	1			
							£	s.	d.			
							Imported in British Built Ships.		Imported in Foreign Ships.			
							£	s.	d.	£	s.	d.
Wine* :—							IMPORTED INTO THE PORT OF LONDON.					
French <i>Tun</i>							62	18	6	67	2	6
<i>Excise</i> "							47	17	0	47	17	0
Cape "							40	18	6	43	14	6
<i>Excise</i> "							31	18	0	31	18	0
Portugal "							40	18	6	43	14	6
<i>Excise</i> "							31	18	0	31	18	0
Madeira "							42	13	0	45	9	0
<i>Excise</i> "							31	18	0	31	18	0
Spanish "							41	4	0	44	0	0
<i>Excise</i> "							31	18	0	31	18	0
Rhenish, German or Hungary "							57	10	0	61	14	0
<i>Excise</i> "							37	17	0	37	17	0
All other Wines not enumerated or described "							51	0	0	55	4	0
<i>Excise</i> "							37	17	0	37	17	0
							ENTERED FOR PRISAGE.					
French "							21	11	10	24	6	9
Rhenish, German or Hungary "							24	6	9	27	1	9
All other wines "							14	7	11	16	4	6
							IMPORTED INTO ANY PORT OF GREAT BRITAIN (EXCEPT LONDON).					
French <i>Tun</i>							58	14	6	62	18	6
<i>Excise</i> "							47	17	0	47	17	0
Cape "							38	2	6	40	18	6
<i>Excise</i> "							31	18	0	31	18	0

* The duties on Wines include Convoy duty.

Customs Tariffs of the United Kingdom.

TARIFF OF GREAT BRITAIN, 1800-1.

PRINCIPAL ARTICLES.	RATES OF DUTY.					
	Imported in British Built Ships.			Imported in Foreign Ships.		
IMPORTED INTO ANY PORT OF GREAT BRITAIN (EXCEPT LONDON)— <i>continued.</i>						
Wine— <i>continued.</i>						
Portugal Tun	38	2	6	40	18	6
<i>Excise</i> "	31	18	0	31	18	0
Madeira "	39	17	0	42	13	0
<i>Excise</i> "	31	18	0	31	18	0
Spanish "	38	0	0	41	4	0
<i>Excise</i> "	31	18	0	31	18	0
Rhenish, German or Hungary "	57	10	0	61	14	0
<i>Excise</i> "	37	17	0	37	17	0
All other wines not enumerated or described "	46	16	0	51	0	0
<i>Excise</i> "	37	17	0	37	17	0
ENTERED FOR PRISAGE.						
French "	18	16	10	21	11	10
Rhenish, German or Hungary "	24	6	9	27	1	9
All other wines "	12	11	2	14	7	11
Wood:—						
Battens, 8 feet in length and not exceeding 20 feet, not above 7 inches in width, and not exceeding 2½ inches in thickness 120	2	3	8½	2	4	6½
Exceeding 20 feet in length, not above 7 inches in width, or if exceeding 2½ inches in thickness "	4	7	5¾	4	9	0¾
Batten ends, under 8 feet in length, not above 7 inches in width, and not exceeding 2½ inches in thickness "	0	14	6½	0	14	10¾
Under 8 feet in length, and not above 7 inches in width, and exceeding 2½ inches in thickness "	1	9	1½	1	9	8¾
Deals, above 7 inches in width, exceeding 20 feet in length, and not exceeding 4 inches in thickness "	9	16	4¾	10	0	11¾
Exceeding 4 inches in thickness "	19	12	8¾	19	17	3¾
Above 7 inches in width, being 8 to 20 feet in length, and not exceeding 3½ inches thick "	4	7	5¾	4	9	0¾
Exceeding 3½ inches in thickness "	8	14	10½	8	16	5½
Deal Ends, above 7 inches in width, being under 8 feet in length, and not exceeding 3½ inches in thickness "	1	9	1½	1	9	8¾
Exceeding 3½ inches in thickness "	2	8	8¾	2	19	3¾
Fire Wood, 6 feet wide and 6 feet high Fathom	0	2	11¾	0	3	0¾
Lath Wood, in pieces under 5 feet in length "	0	14	6½	0	15	1½
In pieces 5 feet in length or upwards "	1	1	9½	1	2	4¾
Masts, 6 inches in diameter and under 8 inches The Mast	0	1	2½	0	1	3¾
8 inches in diameter and under 12 inches "	0	3	8	0	3	10¾
12 inches in diameter and upwards "	0	11	0	0	11	6½

TABLE IV.—*continued.*

Customs Tariffs of the United Kingdom.

TARIFF OF GREAT BRITAIN, 1800-1.

PRINCIPAL ARTICLES.	RATES OF DUTY.					
	Imported in British Built Ships.			Imported in Foreign Ships.		
	£	s.	d.	£	s.	d.
Wood—<i>continued.</i>						
Staves from Europe, not exceeding 36 inches in length, not above 3 inches thick or 7 inches broad 120	0	4	7 $\frac{1}{2}$	0	4	8 $\frac{1}{2}$
The product of America imported in an American Ship ..	0	0	4 $\frac{1}{2}$	countervailing duty		
From Europe, above 36 inches, and not exceeding 50 inches in length	0	8	7 $\frac{1}{2}$	0	8	8 $\frac{1}{2}$
The product of America imported in an American Ship ..	0	0	9	countervailing duty		
From Europe, above 50 inches, and not exceeding 60 inches in length	0	11	6	0	11	7 $\frac{3}{4}$
The product of America imported in an American Ship ..	0	1	0	countervailing duty		
From Europe, above 60 inches, and not exceeding 72 inches in length	0	17	3	0	17	4 $\frac{1}{2}$
The product of America imported in an American Ship ..	0	1	6	countervailing duty		
From Europe, above 72 inches in length	1	0	1 $\frac{1}{2}$	1	0	2 $\frac{1}{2}$
The product of America imported in an American Ship ..	0	1	9	countervailing duty		
Timber, Fir, viz. :—						
8 inches square or upwards (except direct from Norway, <i>The Load of not exceeding 10 inches square</i>) 50 <i>Cubic Feet</i>	0	11	0	0	11	2 $\frac{1}{2}$
8 inches square and under 10 inches, of Norway <i>Load.</i>	0	7	4	0	7	6 $\frac{1}{2}$
10 inches square or upwards, of Norway	0	11	0	0	11	2 $\frac{1}{2}$
Timber, Oak, 8 inches square or upwards <i>Load</i>	0	10	10 $\frac{1}{2}$	0	11	4 $\frac{1}{2}$
RATES OF DUTY.						
	£	s.	d.			
Timber of Ireland <i>Ton or Load</i>	0	3	3 $\frac{1}{2}$			
Mahogany, imported in an American or Foreign Ship <i>Ton</i>	5	14	4 $\frac{1}{2}$			
Convoy	0	10	10			
The product of the United States of America, imported in an American Ship <i>Ton</i>	6	4	9 $\frac{1}{2}$			
Convoy	0	10	10			
The product of the Bahamas, Yucatan, or Honduras <i>Ton</i>	1	13	0			
Convoy	0	10	0			
The product of any other place, imported in a British Ship <i>Ton</i>	3	6	0			
Convoy	0	10	10			

Customs Tariffs of the United Kingdom.

STATEMENT showing the Principal Articles subject to duty of Customs in
IRELAND in, the year 1800-1.
(These duties are in Irish Currency.)

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	From Great Britain.		From other Countries.
	British.	Foreign.	
	£ s. d.	£ s. d.	£ s. d.
Barilla	Free	Free	Free
*Coals <i>Ton</i>	0 0 10½	0 0 10½	0 1 0
Cocoa Nuts <i>Lb.</i>	—	0 1 2½	0 1 2½
Coffee, of the British Plantations	—	0 0 6	0 0 6
Of any other parts	0 0 8	0 0 8	—
<i>Excise</i>	0 0 6	0 0 6	0 0 6
Currants <i>Cwt.</i>	—	1 5 0	1 6 8
In Foreign Ships	—	—	1 10 6
Calicoes, British, plain white <i>Per £100 Value</i>	12 14 1	—	—
And further <i>The Yard</i>	0 0 8	—	—
Calicoes, printed, painted, or stained <i>Yard</i>	0 1 4	0 4 5½	—
White, Foreign	—	0 4 5½	—
Muslins, plain white <i>Sq. Yard</i>	0 1 0	0 2 5	—
Coloured or worked <i>Per £100 Value</i>	12 14 1	12 14 1	14 16 5
And further <i>Sq. Yard</i>	0 0 8	0 1 11	0 1 11
Drapery, Old:—			
From England <i>Yard</i>	0 0 8½	—	—
From other parts	—	—	1 5 2½
Drapery, New:—			
From England	0 0 2½	—	—
From other parts	—	—	0 6 9
Earthenware and Chinaware <i>Per £100 Value</i>	19 1 1½	31 15 3	33 17 7
Glass, Bottles, full or empty <i>Doz. Quarts</i>	0 1 0	—	—
Bottles, being Vitriol bottles <i>Each</i>	0 0 2½	—	—
Window <i>Case containing 24 Leaves</i>	0 4 7½	—	—
Window <i>½ Case containing 12 Leaves</i>	0 2 4	—	—
Foreign <i>For every £100 Value</i>	—	72 12 0	72 12 0
Haberdashery <i>Per £100 Value</i>	12 14 1	25 8 2½	27 15 ½
Hats, of Bast or Straw, knotted <i>Doz.</i>	0 0 11	0 1 8½	0 11
Plain	0 0 2½	0 0 5	0 0 6
Of Beaver, Wool, or Hair <i>Hat</i>	0 12 8½	1 5 4½	1 7 6½
All other Hats <i>Piece</i>	0 2 6½	0 5 1½	0 5 6½

* Note 1s. additional on Coals imported into Dublin Port, an appropriated duty towards the improvement of Dublin.

TABLE IV.—continued.

Customs Tariffs of the United Kingdom.

TARIFF OF IRELAND, 1800-1.

PRINCIPAL ARTICLES.	RATES OF DUTY.								
	From Great Britain.						From other Countries.		
	British.			Foreign.					
	£	s.	d.	£	s.	d.	£	s.	d.
Hemp, short dressed Cwt.	9	14	0½	0	14	0½	0	16	6½
In Foreign Ships	—	—	—	—	—	—	1	1	7
Cullen or Steel Hemp, and all other sorts of dressed Hemp	0	19	0½	0	19	0½	1	3	3½
In Foreign Ships	—	—	—	—	—	—	1	11	9
Spruce, Muscovy, and all other undressed Hemp	—	—	—	Free	Free	Free	Free	Free	Free
Hides, of the British Plantations in America or the West Indies :—									
Cow or Ox Hides Lb.	0	0	5½	0	0	5½	0	0	5½
Of Horses, Mares, or Geldings, in the hair ... The Piece	0	0	10½	0	0	10½	0	0	10½
Tanned Lb.	0	0	6½	0	0	6½	0	0	6½
Indian Hides, undressed The Piece	0	1	4½	0	1	4½	0	1	4½
Loah Hides Lb.	0	0	11½	0	0	11½	0	0	11½
Raw or undressed, of Steers, Cows, or other Cattle, except Horses, Mares, or Geldings	Free	Free	Free	Free	Free	Free	Free	Free	Free
Hides, not of the British Plantations in America or the West Indies :—									
Buff Hides The Hide	0	3	1½	0	3	1½	0	3	7½
If tanned, for every 10 lbs. weight thereof a further duty of	0	1	0	0	1	0	0	1	0½
Cow or Ox Hides of Barbary or Muscovy ... The Hide	—	—	—	0	0	10	0	0	11
If tanned, for every 10 lbs. weight thereof a further duty of	—	—	—	0	1	0	0	1	0½
Cow, Ox, or Horse Hides, in the hair ... The Piece	0	0	11½	0	0	11½	0	1	0
Tanned	0	1	4	0	1	4	0	1	6½
And a further duty for every 10 lbs. weight	0	1	0	0	1	0	0	1	0½
Loah Hides The Piece	0	1	6½	0	1	6½	0	1	8½
If tanned, for every 10 lbs. weight thereof a further duty of	0	1	0	0	1	0	0	1	0½
Red or Muscovy Hides, tanned, coloured, or uncoloured The Hide	—	—	—	0	0	11	0	1	0
And a further duty for every 10 lbs. weight thereof	—	—	—	0	1	0	0	1	0½
All tanned Hides and Skins of whatsoever kind, and all parts and pieces thereof, not manufactured, and not particularly enumerated or described For every £100 Value	12	14	1	12	14	1	14	16	5½
And further for every 10 lbs. weight thereof	0	1	0½	0	1	0½	0	1	0½
All tanned Leather worked up into any manufactures whereof tanned Leather is the most valuable part imported in Irish or British Ships For every £100 Value	12	14	1	12	14	1	14	16	5½
And further for every lb. weight thereof	0	1	7½	0	1	7½	0	3	2½
Hops Cwt.	1	6	8	—	—	—	2	10	0
Of the British Plantations in America or the West Indies	—	—	—	7	1	7½	7	1	7½
Iron, unwrought Ton	0	12	8½	0	12	8½	0	12	8½
Bucks for Chimneys :—									
Small, not exceeding ½ cwt. Piece	0	1	8½	0	1	8½	0	2	8½
Large, exceeding ½ cwt.	0	3	5½	0	3	1½	0	5	5½

Customs Tariffs of the United Kingdom.

TARIFF OF IRELAND, 1800-1.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	From Great Britain.		From other Countries.
	British.	Foreign.	
	£ s. d.	£ s. d.	£ s. d.
Iron—<i>continued.</i>			
Bands for Kettles <i>Cwt.</i>	0 8 11½	0 14 0¼	0 14 6¼
Hoops for Pipes or Hogsheads „	0 5 6¼	0 5 6¼	0 6 0¼
Of all other sorts „	0 5 1	0 5 1	0 5 11¼
Unwrought, Pig or Bar Iron, of the British Plantations in America or the West Indies	—	Free	Free
Hardware <i>For every £100 Value</i>	12 14 1	25 8 2¼	27 10 6¼
Linens:—			
British. Free conditionally, 4 Geo. I., c. 6.			
Canvas, viz. :—			
Dutch Barras and Hessen Canvas <i>100 Ells, containing 120</i>	—	0 17 9½	0 19 4¼
*And further <i>For every sq.yd.</i>	—	0 0 7¼	0 0 7¼
Packing Canvas, Guttings, and Spruce Canvas <i>100 Ells, containing 120</i>	—	0 15 3¼	0 16 6¼
*And further <i>For every sq.yd.</i>	—	0 0 7¼	0 0 7¼
Poledavies, Spruce, Elbing or Queensborough Canvas <i>The Bolt, containing 28 Ells</i>	—	0 4 7¼	0 5 0
*And further <i>For every sq.yd.</i>	—	0 0 8	0 0 8
* The above, and in every such case, the additional duty of 6d. was appropriated to the encouragement of the Linen Manufacture.			
Damask :—			
† Tabling :—			
Of Holland making <i>Yard</i>	—	0 2 0¼	0 2 2¼
Of Silesia making „	—	0 1 0	0 1 1
† Towelling and Napkining :—			
Of Holland making „	—	0 0 9¼	0 0 9¼
Of Silesia making „	—	0 0 4	0 0 4¼
† And for and upon all Damask Towelling, Napkins, and Cloths made of Flax or Hemp, not of the manufacture of Great Britain, an additional duty of 2¼d. by the yard, if a yard wide or under, and of 1s. 7¼d. per yard if above 1 yard and under 2 yards wide; and of 2s. 4¼d. per yard if 2 yards wide or more.			
Diaper :—			
Tabling :—			
Of Holland making <i>Yard</i>	—	0 1 3¼	0 1 5
Of Silesia making „	—	0 0 7¼	0 0 8¼
Napkings of Holland making <i>Dozen</i>	—	0 7 7¼	0 7 9¼
Towelling and Napkining :—			
Of Holland making <i>Yard</i>	—	0 0 5¼	0 0 5¼
Of Silesia making „	—	0 0 3¼	0 0 4¼
Drillings and Packducks <i>120 Ells</i>	—	0 11 6	0 12 5
And further <i>For every sq.yd.</i>	—	0 0 8	0 0 8
Bag, Holland, of Holland making <i>Ell</i>	—	0 1 8¼	0 1 11
And further <i>For every sq.yd.</i>	—	0 0 8	0 0 8

TABLE IV.—*continued.*

Customs Tariffs of the United Kingdom.

TARIFF OF IRELAND, 1800-1.

PRINCIPAL ARTICLES.	RATES OF DUTY.					
	From Great Britain.				From other Countries.	
	British.		Foreign.			
	£	s.	d.	£	s.	d.
Pepper Lb.	—	0	0	8½	—	—
Raisins of all sorts Cwt.	—	0	11	1	0	12 0
In Foreign Ships "	—	—	—	—	0	14 0
Salt, White, of all sorts Bushel	0	2	0	0	2	0
In Foreign Ships "	—	—	—	—	0	2 0
Rock Salt Ton	3	0	0	3	0	0
Silk:—						
Organzine, Silk Lb. of 16 ounces	—	0	2	1½	0	2 6½
Raw, not the growth or culture of British Colonies in America Lb. of 24 ounces	—	0	1	7½	0	1 7½
Of the British Plantations in America "	—	—	—	Free.	—	Free.
Satin Silk Lb. of 16 ounces	—	0	5	1½	0	15 11½
Knubs, Waste or Husk Lb. of 21 ounces	—	0	0	3½	0	0 9½
Thrown, undyed Lb. of 16 ounces	—	0	4	2½	0	4 11½
" dyed "	—	0	6	4½	0	7 5½
China Damask Yard	—	0	6	10½	0	7 11½
Cloth of Gold, plain "	0	10	2	0	10	2
Of Silver "	0	15	4	0	15	4
Of Tissue "	1	5	5	1	5	5
And further if of the manufacture of Great Britain, Persia or the East Indies, an additional duty Yard.	—	0	—	11	0	1 11
Otherwise and not of the manufacture of Great Britain, an additional duty Lb.	—	5	1	8	5	1 8
All Silks wrought of the Fabric or manufacture of the East Indies, Italy, or any part or places whatsoever "	0	9	7	5	11	3
Silk manufacture, not otherwise rated, mixed with Gold, Silver, or both... .. "	1	15	7	6	7	9½
Spirits:—						
Spirits perfectly made and not exceeding Single Proof Gallon.*	0	6	10½	—	—	—
Brandy, Geneva, and other Foreign Spirits perfectly made and not exceeding Single Proof "	—	0	6	10½	0	7 3½
In Foreign Ships "	—	—	—	—	0	8 2½
Rum, not of British Plantations "	—	0	6	10½	0	7 3½
In Foreign Ships "	—	—	—	—	0	8 2½
Rum or other Spirits of British Plantations "	—	0	4	8½†	0	4 8½†
<p>"And for every gallon of Foreign Spirits above the quality of single spirits, an additional duty for such spirits to be payable in proportion to the duties payable for single spirits of same denomination, according to the comparative degree of strength which it shall bear to single spirits of the same denomination."</p>						

* This was the old Irish Wine gallon which was to the present Imperial gallon as 2176 is to 277274.
† Is. extra per gallon on British Plantation Rum by 40 Geo. III, c. 14, Irish.

Customs Tariffs of the United Kingdom.

TARIFF OF IRELAND, 1800-1.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	From Great Britain.		From other Countries.
	British.	Foreign.	
	£ s. d.	£ s. d.	£ s. d.
Starch <i>Cwt.</i>	0 8 3½	0 8 3½	0 10 4½
Stockings, of Silk <i>Pair.</i>	0 5 1½	0 5 1½	0 5 11½
And for every lb. weight of Silk not British manufacture "	—	5 1 8	5 1 8
For Men or Women, Woollen "	0 0 5	0 0 5	0 0 5½
For Children " "	0 0 2½	0 0 2½	0 0 3
For Men or Women, Worsted "	0 0 10	0 0 10	0 1 0
For Children " "	0 0 5½	0 0 5½	0 0 6
Sugar:—			
Candy, British refined* <i>Cwt.</i>	1 17 11	—	—
Loaf Sugar, British refined*, not being Candy or Bastards "	1 17 11	—	—
British Refined Sugars*, called Bastards and all ground and powdered refined, Loaf Sugars broken in pieces "	1 3 1	—	—
Not the growth, produce or manufacture of the British Colonies or Plantations in America or the West Indies, or of the manufacture of Great Britain, viz. :—			
Muscovado "	—	1 9 11½	1 12 1½
White "	—	2 5 3½	2 9 3½
Refined* "	—	4 17 8½	5 6 10½
Of the growth, produce or manufacture of the East Indies <i>For every £100 Value, British money.</i>	—	40 19 3½	—
And an additional duty <i>Cwt.</i>	—	0 2 8½	—
From America or West Indies.			
Of the growth, produce or manufacture of the British Colonies or Plantations in America, or the West Indies, viz. :—			
Muscovado "	—	0 19 7½	0 19 7½
White "	—	1 11 5	1 11 5
Refined "	—	5 6 10½	5 6 10½
Tea :—			
Green <i>Lb.</i>	—	0 0 7	—
Black, Bohea or other Tea "	—	0 0 5½	—
For every 6d. of value above 2/- per lb. an additional duty of "	—	0 0 2	—
Tobacco :—			
The produce of Great Britain, North America, or of the British Plantations imported either from Great Britain or from the place of its growth <i>Lb.</i>			
	0 0 7½	0 0 7½	0 0 7½
And if imported by Strangers, or by any Laws then in force, was subject to Alien's duty, then a further duty "	0 0 1½	0 0 1½	0 0 1½
Subject in both cases to Inland duty of Excise "	0 0 5	0 0 5	0 0 5

* By 40 Geo. III, c. 35, Irish, an additional duty of 1s. 4d. per cwt. was imposed on all Refined Sugar.

TABLE IV.—continued.

Customs Tariffs of the United Kingdom.
TARIFF OF IRELAND, 1800-1.

PRINCIPAL ARTICLES.	RATES OF DUTY.								
	If not subject to Alien's Duty.		If subject to Alien's Duty.						
	Filled.	Unfilled.	Filled.	Unfilled.					
Wine :—	£	s.	d.	£	s.	d.	£	s.	d.
French <i>Tun</i>	64	0	6	59	12	0½	66	4	11½
* <i>Excise</i>	9	0	0	9	0	0	9	0	0
Portugal and Madeira Wine, Spanish and Canary Wine, and all Wines of the dominions of Spain and the Wines of Naples and Sicily	41	10	11½	38	14	0	43	1	4½
* <i>Excise</i>	6	0	0	6	0	0	6	0	0
Rhenish	29	7	10½	26	19	7½	30	19	4½
All other Wines	29	18	4½	27	9	0½	31	13	4½

NOTE.—An additional duty of Six Pounds per cent. was payable on the full amount of the said duties on Wine if imported by Retailers or Consumers.

Wood :—	From Great Britain.		From other Countries.						
	British.	Foreign.							
Balks, viz. :—	£	s.	d.	£	s.	d.	£	s.	d.
Great 120	2	0	9	2	0	9	2	5	9½
In Foreign Ships	—	—	—	—	—	—	2	15	11½
All great Balks of 8 inches square, and upwards were rated and charged as Timber :—									
Middle, under 8 and above 5 inches square ... 120	0	14	0½	0	14	0½	0	16	1½
In Foreign Ships	—	—	—	—	—	—	1	0	4½
Small, 5 inches and under	0	7	7½	0	7	7½	0	8	5½
In Foreign Ships	—	—	—	—	—	—	0	10	7½
Deals :—									
8 feet in length and under 12 feet in length, and not exceeding in thickness :—									
2½ inches 120	—	—	—	0	10	2½	0	11	11
In Foreign Ships	—	—	—	—	—	—	0	15	4
3 inches	—	—	—	0	11	0	0	12	11
In Foreign Ships	—	—	—	—	—	—	0	14	5½
3½ inches	—	—	—	0	11	11	0	14	0
In Foreign Ships	—	—	—	—	—	—	0	17	10½
4 inches	—	—	—	0	12	8½	0	14	11½
In Foreign Ships	—	—	—	—	—	—	0	19	0½
4½ inches	—	—	—	0	13	7½	0	15	11½
In Foreign Ships	—	—	—	—	—	—	1	0	4
12 feet in length and under 14 feet in length, and not exceeding in thickness :—									
2½ inches 120	—	—	—	0	11	10½	0	13	11
In Foreign Ships	—	—	—	—	—	—	0	17	10
3 inches	—	—	—	0	12	11	0	15	1½
In Foreign Ships	—	—	—	—	—	—	0	19	4½
3½ inches	—	—	—	0	13	11	0	16	4
In Foreign Ships	—	—	—	—	—	—	1	0	10½
4 inches	—	—	—	0	14	11½	0	17	5½
In Foreign Ships	—	—	—	—	—	—	1	2	3½

* These Excise duties were only leviable upon Wines in Stock on 25th March 1800 (40 Geo. III., c. 45, Irish.)

Customs Tariffs of the United Kingdom.

TARIFF OF IRELAND, 1800-1.

PRINCIPAL ARTICLES.	RATES OF DUTY.					
	From Great Britain.				From other Countries.	
	British.		Foreign.			
	£	s.	d.	£	s.	d.
Wood—<i>continued.</i>						
Deals—<i>continued.</i>						
12 feet in length and under 14 feet in length, and not exceeding in thickness— <i>continued.</i>						
4½ inches 120	—			0 16 0½	0 18 9	
In Foreign Ships "	—			—	1 3 9½	
14 feet in length and under 16 feet in length, and not exceeding in thickness :—						
2½ inches 120	—			0 13 8½	0 15 9½	
In Foreign Ships "	—			—	1 0 5½	
3 inches "	—			0 14 7½	0 17 1½	
In Foreign Ships "	—			—	1 2 2	
3½ inches "	—			0 15 8½	0 18 5½	
In Foreign Ships "	—			—	1 3 11½	
4 inches "	—			0 16 9½	0 19 9	
In Foreign Ships "	—			—	1 5 7½	
4½ inches "	—			0 17 11½	1 1 1	
In Foreign Ships "	—			—	1 7 3½	
16 feet in length and under 18 feet in length, and not exceeding in thickness :—						
2½ inches 120	—			0 15 2½	0 17 10½	
In Foreign Ships "	—			—	1 3 1	
3 inches "	—			0 16 6½	0 19 4½	
In Foreign Ships "	—			—	1 4 10½	
3½ inches "	—			0 17 8½	1 0 9	
In Foreign Ships "	—			—	1 6 9½	
4 inches "	—			0 19 0½	1 2 3½	
In Foreign Ships "	—			—	1 8 8½	
4½ inches "	—			1 0 3	1 3 8½	
In Foreign Ships "	—			—	1 10 7½	
18 feet in length and under 20 feet in length, and not exceeding in thickness :—						
2½ inches 120	—			0 16 11½	0 19 10½	
In Foreign Ships "	—			—	1 5 6½	
3 inches "	—			0 18 4½	1 1 5½	
In Foreign Ships "	—			—	1 7 7½	
3½ inches "	—			0 19 9	1 4 9½	
In Foreign Ships "	—			—	1 11 10½	
4 inches "	—			1 1 2½	1 4 9½	
In Foreign Ships "	—			—	1 11 10½	
4½ inches "	—			1 2 8½	1 6 6½	
In Foreign Ships "	—			—	1 14 8½	
Timber	0	2	1½	0	2	4½
<i>The Ton or Load, contain- ing 50 feet.</i>						
In Foreign Ships "	—			—	0 3 0½	

TABLE V.

Customs Tariffs of the United Kingdom.

STATEMENT showing the Principal Articles subject to duty of Customs in Great Britain in the year 1805 6.

PRINCIPAL ARTICLES.										RATES OF DUTY.		
										£	s.	d.
Barilla	...	...	...	...	...	...	...	...	Cwt.	0	10	4½
Coal, Coastwise:—												
Into London	...	...	...	...	...	...	...	...	Ton	0	7	6
Into other Ports	...	...	...	...	...	...	...	...	"	0	4	0
Culm, Coastwise:—												
Into London	...	...	...	...	...	...	...	...	Chaldron	0	5	0
Into other Ports	...	...	...	...	...	...	...	...	"	0	1	4
Cinders, Coastwise	...	...	...	...	...	...	...	...	"	0	6	0
Coals Imported	...	...	...	...	...	...	...	...	"	1	14	5½
Exported:—												
To Isle of Man	...	...	...	...	...	...	...	...	Ton	0	0	10
To any British Plantation in America	...	...	...	...	...	...	...	...	"	0	1	8
To any of the Territories of the United States of America:—												
In a British Ship	...	...	...	...	...	...	...	...	"	0	5	9
In a Foreign Ship	...	...	...	...	...	...	...	...	"	0	10	0
To any other Place:—												
In a British Ship	...	...	...	...	...	...	...	...	"	0	7	9
In a Foreign Ship	...	...	...	...	...	...	...	...	"	0	12	0
Cocoa Nuts:—												
Of the produce of any British Colony or Plantation in America, on importation to be secured in warehouses	...	...	...	...	...	...	...	...	Cwt.	0	0	7½
On importation by the East India Company to be secured in Warehouse	...	...	...	...	...	...	...	...	Per £100 Value	3	3	9
Of the produce of any other Country, on importation to be secured in warehouses	...	...	...	...	...	...	...	...	Cwt.	0	0	7½
When taken out of warehouse for Consumption in Great Britain	...	...	...	...	...	...	...	...	Lb.	0	0	2½
Excise on British Plantation	...	...	...	...	...	...	...	...	"	0	1	10
On East Indian	...	...	...	...	...	...	...	...	"	0	2	0
On all other	...	...	...	...	...	...	...	...	"	0	3	0
Coffee:—												
On importation to be secured in warehouses	...	...	...	...	...	...	...	...	Cwt.	0	0	7½
On importation by the East India Company to be secured in warehouses	...	...	...	...	...	...	...	...	Per £100 Value	3	3	9
When taken out of warehouse for Consumption in Great Britain	...	...	...	...	...	...	...	...	£lb.	0	0	6½
Excise on British Plantation	...	...	...	...	...	...	...	...	"	0	1	7
On East Indian	...	...	...	...	...	...	...	...	"	0	2	0
On all other	...	...	...	...	...	...	...	...	"	0	2	6

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1805-6.

PRINCIPAL ARTICLES.								RATES OF DUTY.		
								£	s.	d.
Currants:—										
In British Ships	...	...	...	...	...	...	<i>Cwt.</i>	0	14	7½
In Foreign Ships	...	...	...	...	...	...	"	1	16	9½
Earthenware or Pottery	...	...	...	...	...	...	<i>Per £100 Value</i>	63	15	0
Glass Bottles, covered with wicker	...	...	...	...	...	...	<i>Dozen Quarts</i>	0	17	0
Of green or common glass not of less content than 1 pint	...	...	...	...	...	...	"	0	6	4½
Plate Glass and all other glass manufactures unenumerated	...	...	...	...	...	...	<i>Per £100 Value</i>	89	5	0
<i>Excise...</i>	...	...	...	...	...	...	<i>Cwt.</i>	3	3	0
Hemp:—										
Dressed:—										
In British Ships	...	...	...	...	...	...	<i>Cwt.</i>	3	14	1½
In Foreign Ships	...	...	...	...	...	...	"	3	18	10½
Rough and undressed:—										
Of the produce of the British Plantations in America	...	...	...	...	...	...	<i>Ton</i>	0	6	4½
Of the produce of and imported from the United States of America	...	...	...	...	...	...	"	0	6	4½
Additional if imported in an American ship	...	...	...	...	...	...	"	0	0	7½
Of any other Country:—										
In British Ships	...	...	...	...	...	...	"	0	7	0½
In Foreign Ships	...	...	...	...	...	...	"	0	7	2½
Hides:—										
Horse, Mares, Geldings, Buffalo, Bull, Cow or Ox:—										
Not tanned, tawed or in any way dressed, viz.:—										
Of the produce of the United States of America	...	...	...	...	...	...	<i>Hide</i>	0	0	7½
Additional if imported in an American Ship	...	...	...	...	...	...	<i>Dozen</i>	0	0	8½
Of the produce of any other Country	...	...	...	...	...	...	<i>Hide</i>	0	1	8½
Imported in British Ships	...	...	...	...	...	...	"	0	0	7½
Tanned	...	...	...	...	...	...	<i>Lb.</i>	0	0	7½
Wool	...	...	...	...	...	...	"	0	1	3½
Muscovy or Russia, tanned	...	...	...	...	...	...	"	0	1	0½
Raw or Undressed, of the British Colonies or Plantations in America, not particularly enumerated or described	...	...	...	...	...	...	<i>Per £100 Value</i>	4	11	9½
Hides or Pieces of Hides not particularly enumerated or described, and not tanned or dressed in oil:—										
Of the produce of the United States of America	...	...	...	...	...	...	<i>Per £100 Value</i>	4	11	9½
Additional if imported in an American ship	...	...	...	...	...	...	"	0	9	1½
Of the produce of any of any other Country	...	...	...	...	...	...	"	25	10	0
Tanned or dressed in oil, of what kind soever; and all parts of pieces thereof not being manufactured nor particularly enumerated...	...	...	...	...	...	...	"	114	15	0
Hops	...	...	...	...	...	...	<i>Cwt.</i>	6	13	10½

TABLE V.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1805-6.

PRINCIPAL ARTICLES.	RATES OF DUTY
	£ s. d.
Iron :—	
In Bars or Unwrought :—	
Of the produce of any British Colony or Plantation in America ... <i>Ton</i>	0 16 10½
Of the produce of the United States of America :—	
In British Ships "	0 16 10½
Additional in an American Ship "	0 10 0½
Of Muscovy or Russia :—	
In British Ships "	5 0 11½
In Foreign Ships "	6 0 3
Of any other Country :—	
In British Ships "	5 0 11½
In Foreign Ships "	5 17 3½
Slit or hammered into rods and iron drawn or hammered less than ¼ of an inch square :—	
Of Muscovy or Russia :—	
In British Ships <i>Ton</i>	14 19 0
In Foreign Ships "	15 12 0
Of any other Country "	14 19 0
Cast <i>Per £100 Value</i>	44 12 6
Cinders "	25 10 0
Hoops <i>Cwt.</i>	0 18 2½
Pig, the produce of the United States of America <i>Ton</i>	0 5 10½
Additional if imported in an American Ship "	0 2 7½
Of the produce of and imported from any British Colony or Plantation in America "	0 5 10½
Not of the produce, and imported from the British Plantations in America "	0 13 7½
Hardware <i>Per £100 Value</i>	44 12 6
. Linens :—	
Cambrics and Lawns, commonly called French Lawns <i>The half Piece of 6½ ells</i>	0 9 10½
Canvas, viz. :—	
Dutch Barras or Hessen Canvas <i>120 Ells</i>	2 1 5½
Packing Canvas, Guttings, and Spruce Canvas... .. "	1 7 10½
Poledavies, Spruce, Elbing or Queensborough Canvas "	1 7 10½
Damask Tabling :—	
Of the manufacture of the Batavian Republic :—	
Not exceeding 1½ ells in breadth <i>Yard</i>	0 7 10½
Above 1½ ells and under 2 ells in breadth "	0 8 11½
Of the breadth of 2 ells and under 3 ells "	0 10 2½
Of the breadth of 3 ells or upwards "	0 14 10½
Of the manufacture of any other place "	0 1 7½

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1805-6.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
Linen—continued.			
Damask Towelling and Napkining :—			
Of the manufacture of the Batavian Republic Yard	0	2	11 $\frac{1}{16}$
Of the manufacture of any other place "	0	0	10 $\frac{1}{2}$
Diaper Tabling :—			
Of the manufacture of the Batavian Republic :—			
Not exceeding 1 $\frac{1}{2}$ ell in breadth Yard	0	3	9 $\frac{5}{16}$
Above 1 $\frac{1}{2}$ ell and under 2 ells in breadth "	0	4	5 $\frac{1}{16}$
Of the breadth of 2 ells and under 3 ells "	0	4	10 $\frac{1}{16}$
Of the breadth of 3 ells or upwards "	0	7	0 $\frac{1}{16}$
Of the manufacture of any other place "	0	1	10 $\frac{1}{16}$
Diaper Napkins of the manufacture of the Batavian Republic "	0	1	3 $\frac{1}{16}$
Diaper Towelling and Napkining :—			
Of the manufacture of the Batavian Republic "	0	1	3 $\frac{1}{16}$
Of the manufacture of any other place "	0	0	8 $\frac{1}{16}$
Drillings and Pack Ducks 120 Ells	3	11	4 $\frac{1}{2}$
Flanders Linen, and Linen of the manufacture of the Batavian Republic not otherwise enumerated or described, viz. :—			
Not exceeding 1 $\frac{1}{2}$ ells in breadth Ell	0	2	1 $\frac{1}{2}$
Above 1 $\frac{1}{2}$ ells and under 2 ells in breadth "	0	2	5 $\frac{1}{16}$
Of the breadth of 2 ells and under 3 ells "	0	2	9 $\frac{1}{16}$
Of the breadth of 3 ells and upwards... .. "	0	4	0 $\frac{1}{16}$
German, Switzerland, East Country (except Russian) and Silesian Cloth, plain, viz. :—			
Not exceeding 31 $\frac{1}{2}$ inches in breadth 120 Ells	2	5	6 $\frac{1}{16}$
Above 31 $\frac{1}{2}$ inches and not exceeding 36 inches... .. "	4	16	3 $\frac{1}{16}$
Above 36 inches "	7	8	2 $\frac{1}{16}$
Hinderlands brown, under 22 $\frac{1}{2}$ inches in breadth "	1	6	1 $\frac{1}{16}$
Lawns :—			
Silesia and other Lawns, plain, (except Cambrics and French Lawns) not bleached in the Batavian Republic... .. <i>The Piece, not exceeding 8 yards long</i>	0	4	10 $\frac{1}{16}$
Bleached in the Batavian Republic "	0	6	1 $\frac{1}{16}$
Oil cloth, not exceeding yard wide Ell	0	0	6 $\frac{1}{16}$
Exceeding yard wide "	0	0	11 $\frac{1}{16}$
Russia Linen, plain, viz. :—			
Towelling and Napkining of the manufacture of Russia, not exceeding 22$\frac{1}{2}$ inches in breadth :—			
Imported in British Ships 120 Ells	1	4	6 $\frac{1}{16}$
In Foreign Ships "	1	5	6
Russia Linen not otherwise enumerated or described :—			
Not exceeding 22$\frac{1}{2}$ inches in breadth :—			
In British Ships 120 Ells	1	5	2 $\frac{1}{16}$
In Foreign Ships "	1	6	2 $\frac{1}{16}$
Exceeding 22$\frac{1}{2}$ inches and not exceeding 31$\frac{1}{2}$ inches :—			
In British Ships "	2	0	1 $\frac{1}{16}$
In Foreign Ships "	2	1	5 $\frac{1}{16}$

TABLE V.—continued.

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1805-6.

PRINCIPAL ARTICLES	RATES OF DUTY.		
	£	s.	d.
Linens—continued.			
Russia Linen not otherwise enumerated or described—continued.			
Exceeding 31½ inches and not exceeding 36 inches :—			
In British Ships 120 <i>Ells</i>	2	19	8½
In Foreign Ships "	3	1	10½
Exceeding 36 inches and not exceeding 45 inches :—			
In British Ships "	5	7	8½
In Foreign Ships "	5	9	10½
Exceeding 45 inches :—			
In British Ships "	7	9	2½
In Foreign Ships "	7	13	0
Sail Cloth or Sail Duck :—			
Of the manufacture of the Batavian Republic :—			
Not exceeding 36 inches in breadth "	3	9	5½
Exceeding 36 inches "	5	16	0½
Of the manufacture of Russia :—			
Not exceeding 36 inches in breadth :—			
In British Ships "	3	7	9½
In Foreign Ships "	3	9	5½
Exceeding 36 inches in breadth :—			
In British Ships "	5	14	1½
In Foreign Ships "	5	16	0½
Not otherwise enumerated or described :—			
Not exceeding 36 inches in breadth "	3	7	9½
Exceeding 36 inches in breadth "	5	14	1½
Sails Per \$100 Value	67	14	0½
Spanish and Portugal :—			
Not exceeding 36 inches in breadth <i>Ell</i>	0	0	8½
Exceeding 36 inches in breadth "	0	1	0½
Not being chequered or striped, or not being printed, painted, stained or dyed, after the manufacture or in the thread or yarn before the manufacture, and not being otherwise enumerated or described Per \$100 Value			
	51	0	0
Chequered or striped, or printed, painted, stained or dyed, after the manufacture or in the thread or yarn before the manufacture, not being prohibited to be imported into, or worn, or used in Great Britain, and not being otherwise enumerated or described "			
	114	15	0
Pepper :—			
On importation by East India Company to be secured in warehouses Per \$100 Value	2	0	0
Black or White of the East Indies <i>Lb.</i>	0	1	7½
Cayenne "	0	3	2½
Long "	0	0	5½
Piece Goods of India :—			
Warehousing duty :—			
Muslins, plain Nanquin Cloths, Muslins or White Calicoes, flowered or stitched Per \$100 Value	9	11	3
Plain White Calicoes, plain White Dimity, and all Goods, Wares, and Merchandise, prohibited to be worn or used in Great Britain... .. "	3	3	9

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1805-6,

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
Piece Goods of India—<i>continued.</i>			
Duties to be paid on entry for Home Consumption :—			
Calicoes, plain white Per £100 Value	63	15	0
Dimity, plain white "	63	15	0
Muslins, plain Nanquin Cloths, Muslins or White Calicoes, flowered or stitched "	25	10	0
Raisins :—			
Belvedere, Faro and Lipari :—			
In British Ships Cwt.	0	18	5½
In Foreign Ships "	0	18	8
Lexia :—			
In British Ships "	0	19	1½
In Foreign Ships "	0	19	4½
Smyrna :—			
In British Ships "	1	1	8½
In Foreign Ships "	1	2	2
Of the Sun :—			
In British Ships "	1	16	9
In Foreign Ships "	1	17	4
Denia and all other sorts not otherwise described :—			
In British Ships "	0	16	9½
In Foreign Ships "	0	17	0½
Silk :—			
Knubs or Husks Lb.	0	2	4½
Organzine "	0	11	5½
Raw "	0	5	1½
Imported by the East India Company :—			
Bengal, Raw Silk "	0	3	9½
Of any other sort "	0	5	1½
Stockings Prohibited			
Thrown, dyed Lb.	1	15	8½
Undyed "	0	11	5½
Waste Silk not particularly enumerated or described "	0	2	4½
Wrought Crapes or Tiffanies of the manufacture of Italy, imported directly from thence "	2	8	5½
Warehousing duty :—			
All Silk on importation by East India Company, into Warehouse ... Per £100 Value	2	11	0
Spirits, viz. :—			
Brandy Gallon.*	0	1	4½
Geneva "	0	1	3½
Rum of British Plantations "	0	0	10½
Not of British Plantations "	0	1	0½
Arrack "	0	1	4½

* This was the old English Wine gallon which was to the present Imperial gallon as 231 is to 277.274.

TABLE V.—continued.

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1805-6.

PRINCIPAL ARTICLES.	RATE OF DUTY.
Spirits, viz.—continued.	
Citron Water Gallon*	£ 0 8 3 ³ / ₄
All other Spirits not particularly enumerated	0 4 3
<i>Excise:—</i>	
<i>Rum or other Spirits of the produce of the British Colonies or Plantations in America:—</i>	
Single	0 10 4 ¹ / ₂
Above Proof	1 0 0
<i>Spirits other than that of the British Colonies or Plantations in America, and other than Spirits imported by the East India Company:—</i>	
Single	0 12 7 ¹ / ₂
Above Proof	1 4 7 ¹ / ₂
Rum, imported by the East India Company	0 0 11 ¹ / ₂
<i>Excise:—</i>	
<i>Rum imported by the East India Company</i>	
Additional	0 3 8
Above Proof	0 14 6
Additional	0 7 3
<i>Other Spirits imported by the East India Company:—</i>	
Single Proof	0 8 5
Additional	0 4 2 ¹ / ₂
Double Proof	0 16 5
Additional	0 8 2 ¹ / ₂
Salt, Foreign:—	
In British Ships Per 40 Bushels of 56 lbs. each.	0 6 4 ¹ / ₂
In Foreign Ships	0 7 0 ¹ / ₂
<i>And Excise Duty of £1 per bushel.</i>	
<i>Excise on British Salt:—</i>	
Raised in England Per Bushel.	0 15 0
" Scotland	0 6 0
Starch Cwt.	7 9 9 ¹ / ₂
Stockings, Cotton Per £100 Value.	66 6 0
Thread (or Worsted)	44 12 6
Silk or Silk mixed with Cotton or Worsted	Prohibited.
Sugar, East Indian:—	
Warehousing duty	1 7 0
Raw, on entry for Home Consumption Cwt.	1 9 8 ¹ / ₂
Candy, Brown	4 9 3
" White	7 2 9 ¹ / ₂
Not of British Plantations:—	
White or "Clayed"	3 15 7 ¹ / ₂
Brown or Muscovado	2 10 4 ¹ / ₂
Of the British Plantations:—	
White or "Clayed"	1 11 6
Brown or Muscovado	1 7 0

* This was the old English Wine gallon which was to the present Imperial gallon as 231 is to 277.274.

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1805-6.

PRINCIPAL ARTICLES								RATE OF DUTY.					
								£	s.	d.			
Sugar—continued.													
Candy, Brown ... ..	...	...	...	...	...	...	...	4	14	6			
White ... ..	...	...	...	...	...	...	...	7	11	2½			
Refined of all other sorts	...	...	...	...	...	...	...	7	11	2½			
Tea ... ..	...	...	...	...	...	...	...	5	2	6			
<i>Excise. If sold at the East India Company's sales for less than 2½ per lb.</i>								60	0	0			
<i>If sold for 2½ per lb. and upwards</i>								90	0	0			
Tobacco, unmanufactured ... ..	...	...	...	...	...	...	...	0	0	7½			
Additional if imported in an American Vessel	...	...	...	...	...	...	100 Lbs.	0	1	10½			
<i>Excise</i> ... ..	...	...	...	...	...	...	Lb.	0	1	1			
Unmanufactured, of Spain or Portugal or their dominions...	...	...	...	...	...	...	...	0	1	10½			
<i>Excise</i> ... ..	...	...	...	...	...	...	...	0	3	0			
								Imported in British Ships.			Imported in Foreign Ships.		
Wine:—								£	s.	d.	£	s.	d.
French	Tun.	65	13	0½	69	19	1½
<i>Excise</i>	78	4	0	78	4	0
Madeira	44	2	6	47	7	1½
<i>Excise</i>	52	10	0	52	10	0
Rhenish, Germany or Hungary	65	13	0½	69	19	1½
<i>Excise</i>	52	10	0	52	10	0
Spanish Red Wine	56	1	0	58	5	6½
<i>Excise</i>	52	10	0	52	10	0
Portugal, Spanish (except Spanish Red Wine) and Canary Wines, and all Wines of the dominions of Spain, and the Wines of Sicily and Naples, and all other Wines not otherwise enumerated	43	1	0	46	5	6½
<i>Excise</i>	52	10	0	52	10	0
Wine, entered for Prisaage, imported into the Port of London:—													
French	57	12	11½	60	9	2½
Madeira	38	15	10	41	0	6½
Portugal and Spanish (except Spanish Red)	37	14	3½	39	18	11½
Spanish Red	49	14	3½	51	18	11½
Rhenish, Germany and Hungary...	56	3	1½	58	19	6½
All other Wines	35	0	11½	36	15	8½
Imported into any Port of England except London:—													
French	59	2	8½	61	19	0½
Madeira	39	15	6½	42	0	4½
Portugal and Spanish (except Spanish Red)	38	14	0½	40	18	10½
Spanish Red	50	14	0½	52	18	10½
Rhenish, Germany and Hungary	56	3	1½	58	19	6½
All other Wines	36	10	7½	38	5	6½

TABLE V.—continued.

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1805-6.

PRINCIPAL ARTICLES.	RATES OF DUTY.
	£ s. d.
Wood :—	
Balks, viz. :—	
5 inches square and under 8 inches square, or if 24 feet long or upwards :—	
In British Ships 120	9 11 3
In Foreign Ships 	9 14 6½
Under 5 inches square, and under 24 feet long :—	
In British Ships 	3 10 11½
In Foreign Ships 	3 12 3
Of the British Plantations in America, of all sorts under 8 inches square...	0 12 9
Of the United States of America, of all sorts under 8 inches square ...	0 12 9
If imported in an American Ship, additional 	0 12 9
Deals, viz. :—	
8 feet in length and under 20 feet in length, and not exceeding in thickness :—	
3 inches :—	
In British Ships 120	8 3 2½
In Foreign Ships 	8 8 11½
4½ inches :—	
In British Ships 	16 6 4½
In Foreign Ships 	16 11 6
Exceeding 20 feet in length and not exceeding in thickness :—	
4 inches :—	
In British Ships 	20 3 11½
In Foreign Ships 	20 14 4½
4½ inches :—	
In British Ships 	39 7 8½
In Foreign Ships 	40 0 0½
Fir Timber, viz. :—	
Of the growth or production of the British Colonies or Plantations in America, being 8 inches square or upwards <i>Load</i>	0 1 10½
Of the United States of America, being 8 inches square or upwards 	0 1 10½
If imported in an American vessel, additional 	0 2 6½
Of the growth or production of Norway, and imported directly from thence, being 8 inches square and not exceeding 10 inches square :—	
In British Ships 	0 9 2½
In Foreign Ships 	0 9 6½
Exceeding 10 inches square :—	
In British Ships 	1 5 6
In Foreign Ships 	1 6 5½
Of any other part of Europe, being 8 inches square and upwards :—	
In British Ships 	1 5 6
In Foreign Ships 	1 6 5½

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1805-6.

PRINCIPAL ARTICLES.	RATES OF DUTY.
	£ s. d.
<i>Wood—continued.</i>	
<i>Oak Timber, viz. :—</i>	
Of the growth or production of the British Colonies or Plantations in America, being 8 inches square or upwards <i>Load</i>	0 4 3
Of the growth or production of the United States of America, being 8 inches square or upwards "	0 4 3
If imported in an American vessel, additional "	0 2 6 $\frac{1}{2}$
Of the growth or production of any other country, being 8 inches square or upwards :—	
In British Ships "	1 4 2 $\frac{1}{2}$
In Foreign Ships "	1 5 6
<i>All other Sorts not particularly enumerated :—</i>	
Of the growth or production of the British Colonies and Plantations in America, being 8 inches square or upwards "	0 1 10 $\frac{1}{2}$
Of the growth or production of the United States of America, being 8 inches square or upwards "	0 1 10 $\frac{1}{2}$
If imported in an American Vessel, additional "	0 2 6 $\frac{1}{2}$
<i>Imported from any other place :—</i>	
<i>8 inches square or upwards :—</i>	
In British Ships "	1 5 6
In Foreign Ships "	1 6 5 $\frac{1}{2}$

TABLE V.—*continued.*

Customs Tariffs of the United Kingdom.

STATEMENT showing the Principal Articles subject to duty of Customs in Ireland in the year 1805-6.

PRINCIPAL ARTICLES.										RATES OF DUTY. (British currency).			
										£	s.	d.	
Barilla	Free		
Coals:—													
British	...	...	...	...	...	...	...	...	Ton	0	1	9
And further if imported into Dublin Harbour...										0	1	0	
(Irish currency)													
Foreign	...	...	...	...	...	...	...	...	"	0	2	7
(Irish currency)													
Cocoa Nuts	...	...	...	...	...	...	...	...	Lb.	0	1	5
Coffee:—													
Of the British Plantations	...	...	...	...	...	...	...	...	Lb.	0	1	4
Of any other part	...	...	...	...	...	...	...	...	"	0	1	8
Currants:—													
In a British Ship	...	...	...	...	...	...	...	...	Cwt.	1	13	11½
In a Foreign Ship	...	...	...	...	...	...	...	...	"	1	16	0½
Calicoes:—													
British, viz. :—													
Plain white	...	...	...	...	...	...	...	...	Per £100 Value	12	14	1
And further										0	0	8	
(Irish currency)													
Printed, painted or stained	...	...	...	...	...	...	...	...	"	0	1	4
(Irish currency)													
Foreign, viz. :—													
White	...	...	...	...	...	...	...	...	"	0	5	2
Printed, painted, stained, dyed or partly dyed	...	...	...	...	...	...	...	...	"	0	6	1
Muslins:—													
British, viz. :—													
Coloured or worked	...	...	...	...	...	...	...	...	Per £100 Value	12	14	1
And further										0	0	8	
(Irish currency)													
Plain white	...	...	...	...	...	...	...	...	Square Yard	0	1	0
(Irish currency)													
Foreign, viz. :—													
Plain white, imported by East India Company	...	...	...	...	...	...	...	...	"	0	2	11
Not so imported	...	...	...	...	...	...	...	...	"	0	4	9
Being worked or figured, printed, painted, stained or dyed, &c.	...	...	...	...	...	...	...	...	Per £100 Value	20	5	4
And further if same had been imported by East India Company	...	...	...	...	...	...	...	...	Square Yard	0	2	1
Not having been so imported	...	...	...	...	...	...	...	...	"	0	2	11
Drapery:—													
British, viz. :—													
New	...	...	...	...	...	...	...	...	Yard	0	0	2½
(Irish currency)													
Old	...	...	...	...	...	...	...	...	"	0	0	8½
(Irish currency)													
Foreign, viz. :—													
New	...	...	...	...	...	...	...	...	"	0	7	8
Old	...	...	...	...	...	...	...	...	"	1	8	3

Customs Tariffs of the United Kingdom.

TARIFF OF IRELAND, 1805-6.

PRINCIPAL ARTICLES.		RATES OF DUTY. (British currency).		
		£	s.	d.
Earthenware :—				
British	... .. Per £100 Value	10	0	0
Foreign	... .. "	14	0	0
Glass :—				
British, viz. :—				
Bottles, full or empty	... .. Per £100 Value	10	0	0
And further each reputed quart	... ..	0	0	0½
Plate Glass and Glass manufactures not otherwise enumerated	... .. Per £100 Value	10	0	0
Foreign, viz. :—				
Bottles, covered with wicker	... .. "	83	16	4
Bottles of Green or common Glass, full or empty, not of less content than one pint...	... .. "	83	16	4
Plate Glass and Glass manufactures not otherwise enumerated	... .. "	83	16	5
Haberdashery :—				
British	... .. Per £100 Value	10	0	0
Foreign, not otherwise enumerated	... .. "	33	0	0
And further on all Haberdashery, whether British or Foreign, if of Silk or mixed with Silk an additional duty. (See Silk)				
Hats or Bonnets :—				
Of Bast or Straw	... .. Per £100 Value	33	0	0
British	... .. "	10	0	0
Of Chip or Cane	... .. "	33	0	0
Of Horse Hair	... .. Each	1	11	4
Made of or mixed with Felt, Hair, Wool or Beaver	... .. "	1	11	4
All other sorts	... .. "	0	6	9
If of Silk or Leather subject to further duties per lb. as Silk or Leather.				
Hemp :—				
Dressed :—				
In British Ships	... .. Cwt.	1	1	8
In Foreign Ships	... .. "	1	7	2
Cullen or steel and all other dressed Hemp :—				
In British Ships	... .. "	1	8	7
In Foreign Ships	... .. "	1	18	6
Rough and undressed	... ..	Free		
Hides :—				
British, viz. :—				
Of Horses, Mares or Geldings :—				
If tanned in Great Britain	... .. Each	0	1	0
If dressed in oil in Great Britain	... .. Lb.	0	0	2
Hides, or Pieces of Hides of all sorts, other than such as are particularly enumerated or described :—				
If tanned in Great Britain	... .. Lb.	0	0	1
If dressed in oil in Great Britain	... .. "	0	0	2

TABLE V.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF IRELAND, 1805-6.

PRINCIPAL ARTICLES.	RATES OF DUTY. (British currency).
	£ s. d.
Hides—<i>continued.</i>	
Foreign, viz. :—	
Of Buffalo, Bull, Cow or Ox :—	
Not tanned, tawed, or in any way dressed :—	
Of the produce of the United States of America	Hide 0 0 7½
Of the produce of any other Country	" 0 1 8
Tanned	Lb. 0 0 7
Of Horses, Mares or Geldings :—	
Not tanned, tawed, or in any way dressed :—	
Of the produce of the United States of America	Hide 0 0 7½
Of the produce of any other Country	" 0 1 8
Tanned	Lb. 0 0 8
Loah	" 0 1 3
Muscovy or Russia, tanned	" 0 1 0½
Raw or undressed of the British Plantations or Colonies in America, not particularly enumerated or described	Per £100 Value 3 19 2
And also such Hides herein before enumerated, being tanned or dressed in oil, (not particularly provided for and charged as such by the lb.) :—	
If tanned	The 10 lbs. 0 1 2
If dressed in oil	Lb. 0 0 3
Hides or Pieces of Hides, not particularly enumerated or described, and not tanned or dressed in oil	Per £100 Value 20 5 4
Tanned or dressed in oil, not being manufactured	" 20 5 4
Further :—	
If tanned	The 10 lbs. 0 1 2
If dressed in oil	Lb. 0 0 3
Hops :—	
British	Cwt. 0 11 8
Foreign	" 3 0 0 (Irish currency)
Iron, viz. :—	
In bars or unwrought :—	
Of the produce of the United States of America	Free
Of any other Country	Ton 0 12 8
Slit or hammered into Rods, and Iron drawn or hammered less than ¼ of an inch square :—	
In British Ships	Ton 0 18 0
In Foreign Ships	" 0 19 6
Cast	Per £100 Value 33 0 0
Cinders	Ton 0 1 1
Hoops... ..	Cwt. 0 8 3
Pig :—	
The produce of the United States of America	Free
Not the produce of the United States of America	Ton 0 12 8
Wrought, British	Per £100 Value 10 0 0
Hardware, British	" 10 0 0
Foreign, not particularly enumerated or described	" 33 0 0 (Irish currency)

Customs Tariffs of the United Kingdom.
TARIFF OF IRELAND, 1805-6.

PRINCIPAL ARTICLES.	RATES OF DUTY. (British currency).
	£ s. d.
Linens :—	
Bag Holland, of the manufacture of the Batavian Republic <i>Ell</i>	0 2 8
And further <i>Square Yard.</i>	0 0 9
Cambrics and Lawns commonly called French Lawns	Prohibited
Canvas, viz. :—	
Dutch Barras, or Hessen Canvas <i>120 Ells</i>	1 3 3
And further <i>Square Yard.</i>	0 0 9
Packing Canvas, Guttings and Spruce :—	
Canvas <i>120 Ells</i>	1 0 3
And further <i>Square Yard</i>	0 0 9
Poledavies, Spruce, Elbing or Queensborough :—	
Canvas <i>The Bolt of 28 Ells</i>	0 6 4
And further <i>Square Yard</i>	0 0 9
Damask Tabling :—	
Of the manufacture of the Batavian Republic <i>Yard</i>	0 2 9
And further <i>Square Yard</i>	0 0 9
Of the manufacture of Silesia <i>Yard</i>	0 1 7
And further <i>Square Yard</i>	0 0 9
Of the manufacture of any other place <i>Per £100 Value</i>	33 0 0
And further <i>Square Yard</i>	0 0 9
Damask Towelling and Napkining :—	
Of the manufacture of the Batavian Republic <i>Yard</i>	0 1 1
And further <i>Square Yard</i>	0 0 9
Of the manufacture of Silesia <i>Yard</i>	0 0 8
And further <i>Square Yard</i>	0 0 9
Of the manufacture of any other place <i>Per £100 Value</i>	33 0 0
And further <i>Square Yard</i>	0 0 9
And upon all Damask, Towelling, Napkining and Cloth, made of flax or hemp imported into Ireland the following further additional duties, viz. :—	
If 1 yard wide or under <i>Yard</i>	0 0 9
Above 1 yard and under 2 yards wide "	0 1 10
2 yards wide or more "	0 2 8
Diaper Tabling :—	
Of the manufacture of the Batavian Republic "	0 1 11
And further <i>Square Yard</i>	0 0 9
Of the manufacture of Silesia <i>Yard</i>	0 1 1
And further <i>Square Yard</i>	0 0 9
Of the manufacture of any other place <i>Per £100 Value</i>	33 0 0
And further <i>Square Yard</i>	0 0 9
Diaper Napkins of the manufacture of the Batavian Republic <i>Dozen</i>	0 9 11
And further <i>Square Yard</i>	0 0 9
Diaper Towelling and Napkining :—	
Of the manufacture of the Batavian Republic <i>Yard</i>	0 0 8
And further <i>Square Yard</i>	0 0 9
Of the manufacture of Silesia <i>Yard</i>	0 0 7
And further <i>Square Yard</i>	0 0 9

TABLE V.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF IRELAND, 1805-6.

PRINCIPAL ARTICLES.	RATES OF DUTY. (British currency).		
	£	s.	d.
Linens—<i>continued.</i>			
Diaper Towelling and Napkining—<i>continued.</i>			
Of the manufacture of any other place ... ..	...	...	...
<i>Per £100 Value</i>	33	0	0
And further ... ..	...	...	...
<i>Square Yard</i>	0	0	9
Drillings and Pack Ducks ... ..	...	...	...
<i>120 Ells</i>	1	0	3
And further ... ..	...	...	...
<i>Square Yard</i>	0	0	9
Pepper, viz. :—			
Black or White of the East Indies ... ..	...	...	...
<i>Lb.</i>	0	1	6½
Cayenne ... ..	...	...	...
<i>"</i>	0	3	1½
Guinea ... ..	...	...	...
<i>"</i>	0	0	5
Long... ..	...	...	...
<i>"</i>	0	0	5
Raisins, viz. :—			
Belvedere, Faro and Lipari :—			
In British Ships ... ..	...	...	...
<i>Cwt.</i>	0	18	1½
In Foreign Ships ... ..	...	...	...
<i>"</i>	0	18	4
Lexia :—			
In British Ships ... ..	...	...	...
<i>"</i>	0	18	9½
In Foreign Ships ... ..	...	...	...
<i>"</i>	0	19	0½
Smyrna :—			
In British Ships ... ..	...	...	...
<i>"</i>	1	1	3½
In Foreign Ships ... ..	...	...	...
<i>"</i>	1	1	8½
Of the Sun :—			
In British Ships ... ..	...	...	...
<i>"</i>	1	4	4½
In Foreign Ships ... ..	...	...	...
<i>"</i>	1	10	0
Denia, and all other sorts not otherwise described :—			
In British Ships ... ..	...	...	...
<i>"</i>	0	16	6
In Foreign Ships ... ..	...	...	...
<i>"</i>	0	16	8½
Salt :—			
British, viz. :—			
Rock ... ..	...	...	...
<i>The ton of 2,600 lbs.</i>	3	0	0
(Irish currency)			
White ... ..	...	...	...
<i>The bushel of 56 lbs.</i>	0	2	0
(Irish currency)			
Foreign :—			
Rock ... ..	...	...	...
<i>The ton of 2,600 lbs.</i>	3	0	0
(Irish currency)			
White or Bay ... ..	...	...	...
<i>The bushel of 56 lbs.</i>	0	1	5
(Irish currency)			
Not Bay ... ..	...	...	...
<i>"</i>	0	2	0
(Irish currency)			
Silk, Foreign, viz. :—			
Organzine ... ..	...	...	...
<i>Lb. of 16 ozs.</i>	0	3	8
(Irish currency)			
Raw, of Turkey ... ..	...	...	...
<i>Lb. of 24 ozs.</i>	0	2	6
(Irish currency)			
Of any other country except British Plantations ... ..	...	...	...
<i>"</i>	0	2	7
(Irish currency)			
Of British Plantations ... ..	...	...	...
<i>"</i>	0	0	9
(Irish currency)			
Knubs or Husks ... ..	...	...	...
<i>Lb. of 21 ozs.</i>	0	0	6
(Irish currency)			
Waste Silk not particularly enumerated ... ..	...	...	...
<i>Lb. of 16 ozs.</i>	0	0	6
(Irish currency)			

Customs Tariffs of the United Kingdom.

TARIFF OF IRELAND, 1805-6.

PRINCIPAL ARTICLES.	RATES OF DUTY. (British currency).
	£ s. d.
Silk, Foreign—<i>continued.</i>	
Thrown Silk Dyed " "	0 9 1 (Irish currency)
Undyed " "	0 6 4 (Irish currency)
Wrought, mixed with Gold or Silver or both not particularly enumerated or otherwise charged with duty "	7 13 9
Wrought Crapes or Tiffanies of the manufacture of Italy "	5 13 4
Manufactures of all other sorts, whether of Silk only, or mixed with any other materials and not being particularly enumerated or described "	5 13 4
Silk, British, viz. :—	
Manufactures of all sorts <i>Per £100 Value</i>	10 0 0 (Irish currency)
And the following further countervailing duties, viz. :—	
Ribbands and Stuffs of Silk only... .. <i>Lb. of 16 ozs.</i>	0 2 6½ (Irish currency)
Ribbands of Silk mixed with Gold or Silver "	0 3 4 (Irish currency)
Silk Stockings, Silk Gloves, Silk Fringe, Silk Laces, Statching and Sewing Silk "	0 1 6½ (Irish currency)
Manufactures of Silk not otherwise enumerated or described "	0 2 0½ (Irish currency)
Stuffs and Silks of Grogram Yarn "	0 0 7½ (Irish currency)
Stuffs of Silk mixed with Inkle or Cotton "	0 0 10½ (Irish currency)
Stuffs of Silk and Worsted mixed "	0 0 5 (Irish currency)
Stuffs of Silk mixed with any other material "	0 0 7½ (Irish currency)
Spirits, viz. :—	
British <i>Gallon*</i>	0 5 3
Brandy :—	
In British Ships "	0 9 1
In Foreign Ships "	0 10 1
Geneva :—	
In British Ships "	0 9 0
In Foreign Ships "	0 10 0
Rum of British Plantations "	0 7 3
Not of British Plantations :—	
In British Ships "	0 10 0
In Foreign Ships "	0 11 0
Arquebusade "	0 9 4
Arrack "	0 9 4
Cordial Water not particularly enumerated :—	
In British Ships "	0 9 4
In Foreign Ships "	0 10 4
Hungary Water and Lavender Water "	0 9 4
All other Spirits not particularly enumerated or described :—	
In British Ships "	0 9 3
In Foreign Ships "	0 10 3
And further for every Gallon of Spirits called Brandy, Geneva and Rum imported into Ireland, above the quality of Single Spirits, an additional duty was to be paid in proportion to the duties payable for Single Spirits of the like denomination, according to the comparative strength which they bore to Single Spirits.	

* This was the old Irish Wine gallon which was to the present Imperial gallon as 2176 is to 277374

TABLE V.—continued.

Customs Tariffs of the United Kingdom.
TARIFF OF IRELAND, 1805-6.

PRINCIPAL ARTICLES.	RATES OF DUTY. (British currency).
	£ s. d.
Starch <i>Cwt.</i>	0 12 10
Stockings, British, viz. :—	
Cotton... .. <i>Per £100 Value</i>	10 0 6 ⁺ (Irish currency)
Silk "	10 0 0 (Irish currency)
And further <i>Lb.</i>	0 1 6 ⁺ (Irish currency)
Silk and Cotton <i>Per £100 Value</i>	10 0 0 (Irish currency)
And further <i>Lb.</i>	0 0 10 ⁺ (Irish currency)
Silk and Worsted <i>Per £100 Value</i>	10 0 0 (Irish currency)
And further <i>Lb.</i>	0 0 5 (Irish currency)
Thread <i>Per £100 Value</i>	10 0 0 (Irish currency)
Woollen "	10 0 0 (Irish currency)
Worsted "	10 0 0 (Irish currency)
Stockings, Foreign, viz. :—	
Cotton, Thread or Worsted <i>Per £100 Value</i>	44 0 0
Silk, or Silk mixed with Cotton or Worsted <i>Per lb. of 16 ozs.</i>	5 13 4
Sugar, viz. :—	
British, Refined, viz. :—	
Bastards, whole or ground <i>Cwt.</i>	1 6 6
Lumps "	2 9 8 ⁺
Single Loaf "	2 13 0
Powder Loaf and Double Loaf "	2 16 11 ⁺
Sugar Candy { Brown "	2 9 8 ⁺
{ White "	2 16 11 ⁺
Of any other sorts "	2 16 11 ⁺
Foreign or Colonial :—	
Not of British Plantations :—	
White "or Clayed" "	3 14 2 ⁺
Brown or Muscavado "	2 9 5 ⁺
Of the British Plantations :—	
White "or Clayed" "	1 10 11
Brown or Muscavado "	1 6 6
East Indian <i>Per £100 Value</i>	45 1 2
And further <i>Cwt.</i>	0 5 2
Candy { Brown "	4 12 9
{ White "	7 8 4 ⁺
Refined of all other sorts "	7 8 4 ⁺
Tea :—	
If sold in Great Britain at the East India Company's Sales :—	
For less than 2s. 6d., British, the lb. Avoirdupois <i>Per £100 Value</i>	51 14 0
For 2s. 6d., British, the lb. Avoirdupois, or upwards "	84 14 0

Customs Tariffs of the United Kingdom.

TARIFF OF IRELAND, 1805-6.

PRINCIPAL ARTICLES.								RATES OF DUTY. (British currency).					
								£	s.	d.			
Tobacco :—													
Unmanufactured :—													
British Plantation, or Foreign	...	...	...	...	...	...	Lb.	0	0	8
<i>Excise</i>	...	...	...	...	...	...	"	0	0	9
If imported by Aliens, a further duty of	...	...	...	...	...	...	"	0	0	1
British Manufactured :—													
Short cut, commonly called or known by the name of Spanish	...	...	...	...	...	...	Lb.	0	1	5
Shag	...	...	...	...	...	...	"	0	1	3
Roll	...	...	...	...	...	...	"	0	1	5
Carrot	...	...	...	...	...	...	"	0	1	3
Not otherwise enumerated or described	...	...	...	...	...	...	"	0	1	5
Snuff, viz. :—													
Rappee	...	...	...	...	...	...	"	0	1	2
Scotch	...	...	...	...	...	...	"	0	1	9
Brown Scotch	...	...	...	...	...	...	"	0	1	1½
Stalk Flour Snuff	...	...	...	...	...	...	"	0	1	8
Of every other sort of British Snuff or Snuff work	...	...	...	...	...	...	"	0	1	9
Snuff, Foreign or British Plantation	...	...	...	...	...	...	"	0	2	5½
Wine, viz. :—													
French :—													
In British Ships	...	...	...	...	...	...	Tun	87	0	0
In Foreign Ships	...	...	...	...	...	...	"	89	9	0
Madeira :—													
In British Ships	...	...	...	...	...	...	"	59	1	2
In Foreign Ships	...	...	...	...	...	...	"	60	14	2
Rhenish, Germany or Hungary :—													
In British Ships	...	...	...	...	...	...	"	60	0	0
In Foreign Ships	...	...	...	...	...	...	"	61	14	8
Spanish Red Wine :—													
In British Ships	...	...	...	...	...	...	"	64	18	4
In Foreign Ships	...	...	...	...	...	...	"	66	11	8
Portugal, Spanish (except Spanish Red) and Canary Wines, and all Wines of the Dominions of Spain, and the Wines of Sicily and Naples, and all other Wines not otherwise enumerated :—													
In British Ships	...	...	...	...	...	...	"	58	0	0
In Foreign Ships	...	...	...	...	...	...	"	59	13	4
Wine entered for Prilage :—													
								In British Ships.			In Foreign Ships.		
								£	s.	d.	£	s.	d.
French	Tun.	3	10	0	4	13	4
Madeira	"	5	0	0	6	13	4
Portugal, Spanish and Canary Wines	"	5	0	0	6	13	4
Rhenish, Germany and Hungary Wines	"	4	10	0	6	0	0
Wines not otherwise enumerated	"	5	0	0	6	13	4

TABLE V.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF IRELAND, 1805-6.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
Wood :—			
Balks, viz. :—			
5 inches square and under 8 inches square, or if 24 feet long or upwards :—			
In British Ships 120	5	3	10
In Foreign Ships "	5	8	6
Under 5 inches square and under 24 feet long :—			
In British Ships "	1	18	0
In Foreign Ships "	2	0	4
Of the British Plantations in America of all sorts, under 8 inches square	0	11	0
Of the United States of America of all sorts, under 8 inches square ...	0	11	0
Deals, viz. :—			
8 feet in length and under 12 feet in length, not exceeding in thickness :—			
2½ inches :—			
In British Ships "	1	1	9
In Foreign Ships "	1	6	6
3 inches :—			
In British Ships "	1	3	7½
In Foreign Ships "	1	8	4½
3½ inches :—			
In British Ships "	1	5	7½
In Foreign Ships "	1	10	4½
4 inches :—			
In British Ships "	1	7	6
In Foreign Ships "	1	12	5
4½ inches :—			
In British Ships "	1	9	4½
In Foreign Ships "	1	15	5½
12 feet in length and under 14 feet in length, not exceeding in thickness :—			
2½ inches :—			
In British Ships "	1	5	3
In Foreign Ships "	1	9	7
3 inches :—			
In British Ships "	1	7	1½
In Foreign Ships "	1	11	11½
3½ inches :—			
In British Ships "	1	8	10½
In Foreign Ships "	1	14	2½
4 inches :—			
In British Ships "	1	10	7½
In Foreign Ships "	1	16	5½
4½ inches :—			
In British Ships "	1	12	6
In Foreign Ships "	1	18	11

Customs Tariffs of the United Kingdom.
TARIFF OF IRELAND, 1805-6.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
<i>Wood—continued.</i>			
<i>Deals—continued.</i>			
14 feet in length and under 16 feet in length, not exceeding in thickness :—			
2½ inches :—			
In British Ships 120	1	9	4½
In Foreign Ships "	1	15	3½
3 inches :—			
In British Ships "	1	11	7½
In Foreign Ships "	1	17	10½
3½ inches :—			
In British Ships "	1	14	4½
In Foreign Ships "	2	0	0½
4 inches :—			
In British Ships "	1	17	1½
In Foreign Ships "	2	2	9½
4½ inches :—			
In British Ships "	1	19	7½
In Foreign Ships "	2	6	4½
16 feet in length and under 18 feet in length, not exceeding in thickness :—			
2½ inches :—			
In British Ships "	1	13	10½
In Foreign Ships "	1	19	4½
3 inches :—			
In British Ships "	1	18	9
In Foreign Ships "	2	3	9
3½ inches :—			
In British Ships "	2	2	1½
In Foreign Ships "	2	7	7½
4 inches :—			
In British Ships "	2	5	4½
In Foreign Ships "	2	11	5½
4½ inches :—			
In British Ships "	2	8	7½
In Foreign Ships "	2	15	3½
18 feet in length and not exceeding 20 feet in length, not exceeding in thickness :—			
2½ inches :—			
In British Ships "	1	17	1½
In Foreign Ships "	2	2	0½
3 inches :—			
In British Ships "	2	0	4½
In Foreign Ships "	2	5	4½

TABLE V.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF IRELAND, 1805-6.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
<i>Wood—continued.</i>			
<i>Deals—continued.</i>			
18 feet in length and not exceeding 20 feet in length, not exceeding in thickness— <i>continued.</i>			
3½ inches :—			
In British Ships 120	2	3	9
In Foreign Ships "	2	9	3
4 inches :—			
In British Ships "	2	7	0
In Foreign Ships "	2	12	6
4½ inches :—			
In British Ships "	2	10	4½
In Foreign Ships "	2	18	0½
Exceeding 20 feet in length and not exceeding 25 feet in length, not exceeding in thickness :—			
2½ inches :—			
In British Ships "	2	4	6
In Foreign Ships "	2	12	3
3 inches :—			
In British Ships "	2	7	10½
In Foreign Ships "	2	16	7½
3½ inches :—			
In British Ships "	2	11	1½
In Foreign Ships "	3	0	5½
4 inches :—			
In British Ships "	2	14	6
In Foreign Ships "	3	3	3
4½ inches :—			
In British Ships "	2	17	9
In Foreign Ships "	3	8	2
Exceeding 25 feet in length and not exceeding 30 feet in length, not exceeding in thickness :—			
2½ inches :—			
In British Ships "	2	14	6
In Foreign Ships "	3	3	10
3 inches :—			
In British Ships "	2	18	7½
In Foreign Ships "	3	9	7½
3½ inches :—			
In British Ships "	3	2	9
In Foreign Ships "	3	14	10
4 inches :—			
In British Ships "	3	6	10½
In Foreign Ships "	3	19	5½
4½ inches :—			
In British Ships "	3	11	9
In Foreign Ships "	4	5	6

Customs Tariffs of the United Kingdom.
TARIFF OF IRELAND, 1805-6.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
<i>Wood—continued.</i>			
<i>Deals—continued.</i>			
Being 30 feet in length or upwards, not exceeding in thickness :—			
2½ inches :—			
In British Ships 120	3	4	4½
In Foreign Ships "	3	16	5½
3 inches :—			
In British Ships "	3	9	3
In Foreign Ships "	4	3	7
3¼ inches :—			
In British Ships "	3	14	3
In Foreign Ships "	4	9	8
4 inches :—			
In British Ships "	4	0	0
In Foreign Ships "	4	16	0
4½ inches :—			
In British Ships "	4	5	9
In Foreign Ships "	5	5	7
<i>Fir Timber, viz. :—</i>			
Being 8 inches square and not exceeding 10 inches square :—			
In British Ships <i>Load</i>	0	8	10
In Foreign Ships "	0	9	0
Exceeding 10 inches square :—			
In British Ships "	0	9	6
In Foreign Ships "	0	10	3
Of the growth or production of the British Colonies or Plantations in America, being 8 inches square or upwards "	0	1	8
Of the United States of America, being 8 inches square or upwards "	0	1	8
<i>Oak Timber, viz. :—</i>			
Of the growth or production of the British Colonies or Plantations in America, being 8 inches square or upwards "	0	3	8
Of the growth or production of the United States of America, being 8 inches square or upwards "	0	3	8
Of the growth or production of any other country, being 8 inches square or upwards :—			
In British Ships "	0	15	0
In Foreign Ships "	0	15	10
All other sorts not particularly enumerated :—			
Of the growth or production of the British Colonies and Plantations in America, being 8 inches square or upwards "	0	1	8
Of the growth or production of the United States of America, being 8 inches square or upwards "	0	1	8
Imported from any other place—8 inches square or upwards :—			
In British Ships "	0	4	5
In Foreign Ships "	0	5	8

TABLE VI.

Customs Tariffs of the United Kingdom.

STATEMENT showing the Principal Articles subject to Duty of Customs in Great Britain in the Year 1816-17.

PRINCIPAL ARTICLES.							RATES OF DUTY.			
							£	s.	d.	
Barilla :—										
Imported in a British-built Ship...	...	...	...	...	...	<i>Cwt.</i>	0	11	4
In a Ship not British-built ...	...	...	...	...	...	"	0	12	0
Coals, Coastwise :—										
Into the Port of London	...	...	...	...	...	<i>Ton</i>	0	7	6
Into other Ports	...	...	...	...	...	"	0	4	0
Culm, Coastwise :—										
Into the Port of London	...	...	...	...	...	<i>Chaldron</i>	0	5	0
Into other Ports	...	...	...	...	...	"	0	1	3
Cinders, Coastwise	...	...	...	...	...	"	0	6	0
*Coals, Imported	...	...	...	...	...	"	2	4	4
Exported :—										
To the Isle of Man ...	...	...	...	...	...	<i>Ton</i>	0	0	10½
To any British Plantation in America	...	...	...	...	...	"	0	1	8
To any of the territories of the United States of America :—										
In a British-built Ship ...	...	...	...	...	...	"	0	5	9
Not in a British-built Ship	...	...	...	...	...	"	0	10	0
To any other place :—										
In a British-built Ship ...	...	...	...	...	...	"	0	7	9
Not in a British-built Ship	...	...	...	...	...	"	0	12	0
Cocoa Nuts	...	...	...	...	...	<i>Lb.</i>	0	0	4½
Imported by the East India Company	...	...	...	...	...	"	0	0	5
Excise :—										
<i>Of the growth or produce of any British plantation in America</i>							"	0	1	10
<i>East Indian</i>	...	...	...	...	...	"	0	2	0
<i>All other</i>	...	...	...	...	...	"	0	3	0
Coffee	...	...	...	...	...	"	0	0	4½
Imported by the East India Company :—										
Warehousing duty ...	...	...	...	...	...	<i>Cwt.</i>	0	5	0
When entered for Home Consumption	...	...	...	...	...	<i>Lb.</i>	0	0	5
Excise :—										
<i>Of the growth or produce of any British plantation in America ...</i>							"	0	0	3
<i>East Indian</i>	...	...	...	...	...	"	0	0	6
<i>All other</i>	...	...	...	...	...	"	0	2	0

* An additional Port Duty of 1s. 3d. per ton, called Orphan's Duty, was payable on Coal brought Coastwise into London.

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1816-17.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
Currants :—			
In a British-built Ship	2	4	4
Not in a British-built Ship	2	7	6
Earthenware, not otherwise enumerated	79	3	4
Glass Bottles, covered with wicker	1	1	9½
Of green or common glass, full or empty, not of less content than 1 pint and not being phials	0	7	11
Imported by the East India Company	0	7	6
Of glass, not otherwise enumerated	114	0	0
<i>Excise.—Common Glass Bottles not being phials</i>	0	8	2
Glass, viz. :—			
Rough Plate Glass, and ground or polished Plate or Crown Glass	114	0	0
And further	0	3	1½
Imported by the East India Company	112	10	
And further	0	3	1½
German Sheet Glass	114	0	0
And further	0	1	3
Glass manufactures, not otherwise enumerated	114	0	0
Imported by the East India Company	112	10	0
<i>Excise.—Plate Glass, and all other glass manufactures, not being flasks in which wine or oil was imported nor foreign green glass bottles</i>	6	6	0
Hemp, dressed :—			
In a British-built Ship	4	15	0
Not in a British-built Ship	4	19	9
Rough or undressed, or any other vegetable substance of the nature and quality of undressed hemp, and applicable to the same purposes :—			
In a British-built Ship	0	9	1½
Not in a British-built Ship	0	10	3½
The produce of the British Plantations in America	0	7	11
Imported by the East India Company	0	7	11
Hides, viz. :—			
Buffalo, Bull, Cow, and Ox Hides, in the hair, not being tanned, tawed, curried, or in any way dressed :—			
In a British-built Ship	0	0	9½
Not in a British-built Ship	0	2	4½
Imported from any British Colony or settlement in Africa	0	0	4½
Imported by the East India Company	0	0	10
Tanned and not otherwise dressed	0	0	11½
Imported by the East India Company	0	1	0½
Horse, Mare or Gelding, in the hair, not tanned, tawed, curried, or in any way dressed :—			
In a British-built Ship	0	0	9½
Not in a British-built Ship	0	2	4½
Imported by the East India Company	0	0	10
Tanned not otherwise dressed	0	0	11½
Imported by the East India Company	0	1	0½

TABLE VI.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1816-17.

PRINCIPAL ARTICLES.	RATES OF DUTY.
	£ s. d.
Hides—<i>continued.</i>	
Losh <i>Lb.</i>	0 1 7
Muscovey or Russia, tanned or coloured "	0 1 7
Or pieces of Hides, raw or undressed, not particularly enumerated or otherwise charged with duty <i>Per £100 Value</i>	31 13 4
Imported from any British Plantation in America "	5 17 2
Imported by the East India Company "	31 5 0
Or pieces of Hides, tanned, tawed, curried, or in any way dressed, not particularly enumerated or otherwise charged with duty... .. "	142 10 0
Imported by the East India Company "	62 10 0
Hops <i>Cwt.</i>	8 11 0
Iron, viz. :—	
In bars or unwrought, viz. :—	
The produce of any British Plantation in America and imported from thence... .. <i>Ton</i>	1 2 2
The produce of any other country :—	
In a British-built Ship "	6 9 10
Not in a British-built Ship "	7 18 4
Slit or hammered into rods, and Iron drawn or hammered, less than $\frac{1}{4}$ of an inch square :—	
In a British-built Ship <i>Cwt.</i>	0 19 9 $\frac{1}{2}$
Not in a British-built Ship "	1 1 4 $\frac{1}{2}$
Cast <i>Per £100 Value</i>	31 13 4
Hoops <i>Cwt.</i>	1 3 9
Pig <i>Ton</i>	0 17 5
The produce of, and from, the British Plantations in America "	0 7 11
Linen, plain, viz. :—	
Cambricks and Lawns, commonly called French Lawns, plain :—	
Not exceeding 8 yards in length, and not exceeding $\frac{1}{4}$ ths of a yard in breadth <i>Piece</i>	0 11 6
Exceeding 8 yards in length or exceeding $\frac{1}{4}$ th of a yard in breadth "	0 14 4 $\frac{1}{2}$
And in that proportion for a greater or less quantity.	
Canvas, viz. :—	
Hessen Canvas or Dutch Barras :—	
In a British-built Ship <i>120 Ells</i>	3 4 2 $\frac{1}{2}$
Not in a British-built Ship "	3 7 1
Packing Canvas, Guttings, Spruce, Elbing, or Queensborough Canvas :—	
In a British-built Ship "	2 3 1 $\frac{1}{2}$
Not in a British-built Ship "	2 5 0 $\frac{1}{2}$
Damask Tabling of the Manufacture of Holland, viz. :—	
Not exceeding 1 $\frac{1}{2}$ ells in breadth <i>Yard</i>	0 11 11 $\frac{1}{2}$
Exceeding 1 $\frac{1}{2}$ ells and under 2 ells in breadth "	0 13 10 $\frac{1}{2}$
Of the breadth of 2 ells and under 3 ells "	0 15 9 $\frac{1}{2}$
Of the breadth of 3 ells and upwards "	1 3 0
Damask Tabling of the manufacture of Silesia, or of any other place not otherwise enumerated <i>Square Yard</i>	0 2 10 $\frac{1}{2}$

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1816-17.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
<i>Linens—continued.</i>			
Damask Towelling and Napkining of the manufacture of Holland	Yard	0	4 9½
Of the manufacture of Silesia, or of any other place not otherwise enumerated	"	0	1 5½
Diaper Tabling of the manufacture of Holland, viz. :—			
Not exceeding 1½ ells in breadth	"	0	6 2½
Exceeding 1½ ells and under 2 ells in breadth	"	0	7 2½
Of the breadth of 2 ells and under 3 ells	"	0	7 8
Of the breadth of 3 ells and upwards	"	0	11 0½
Diaper Tabling of the manufacture of Silesia, or of any other place not otherwise enumerated	"	0	8 4½
Diaper Towelling and Napkining of the manufacture of Holland	"	0	2 4½
Of the manufacture of Silesia, or of any other place not otherwise enumerated	"	0	1 5½
Drillings and Packduck, viz. :—			
In a British-built Ship	120 Ells	5	10 2½
Not in a British-built Ship	"	5	15 0
Flanders' Linen, and Linen of the manufacture of Holland, plain, not otherwise enumerated, viz. :—			
Not exceeding 1½ ells in breadth	Ell	0	3 4½
Exceeding 1½ ells and under 2 ells in breadth	"	0	3 10
Of the breadth of 2 ells and under 3 ells	"	0	4 3½
Of the breadth of 3 ells and upwards	"	0	6 2½
German, Switzerland, East Country (except Russia) and Silesian Cloth, plain, viz. :—			
Not exceeding 31½ inches in breadth :—			
In a British-built Ship	120 Ells	3	10 5½
Not in a British-built Ship	"	3	12 10
Exceeding 31½ inches and not exceeding 36 inches in breadth :—			
In a British-built Ship	"	7	8 6½
Not in a British-built Ship	"	7	13 4
Exceeding 36 inches in breadth :—			
In a British-built Ship	"	11	8 6½
Not in a British-built Ship	"	11	15 9
Hinderlands, Brown, under 22½ inches in breadth :—			
In a British-built Ship	"	2	0 3
Not in a British-built Ship	"	2	2 3
Lawns, viz. :—			
Silesia, and all other Lawns, plain (except Cambricks and French Lawns), not bleached in Holland, the piece not exceeding 8 yards in length	"	0	7 8
Bleached in Holland, the piece not exceeding 8 yards in length	"	0	9 7
Russia Linen, plain, viz. :—			
Towelling and Napkining of the manufacture of Russia :—			
Not exceeding 22½ inches in breadth :—			
In a British-built Ship	120 Ells	1	17 10½
Not in a British-built Ship	"	2	1 2½

TABLE VI.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1816-17.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
Linens—<i>continued.</i>			
Russia Linen—<i>continued.</i>			
Linen, not otherwise enumerated :—			
Not exceeding 22½ inches in breadth :—			
In a British-built Ship 120 <i>Ells</i>	1	18	9½
Not in a British-built Ship "	2	0	8½
Exceeding 22½ inches and not exceeding 31½ inches in breadth :—			
In a British-built Ship "	3	1	9½
Not in a British-built Ship "	3	4	2½
Exceeding 31½ inches and not exceeding 36 inches in breadth :—			
In a British-built Ship "	4	12	0
Not in a British-built Ship "	4	15	10
Exceeding 36 inches and not exceeding 45 inches in breadth :—			
In a British-built Ship "	8	6	3½
Not in a British-built Ship "	8	9	7½
Exceeding 45 inches in breadth :—			
In a British-built Ship "	11	10	0
Not in a British-built Ship "	11	18	7½
Sail-Cloth or Sail-Duck, viz. :—			
Not exceeding 36 inches in breadth :—			
In a British-built Ship 120 <i>Ells</i>	5	7	4
Not in a British-built Ship "	5	13	1
Exceeding 36 inches in breadth :—			
In a British-built Ship "	8	19	2½
Not in a British-built Ship "	9	6	10½
Sails " <i>Per £100 Value</i>	104	9	2
Not being chequered or striped, or not being printed, painted, stained, or dyed, after the manufacture, or in the thread or yarn before the manufacture, and not being otherwise enumerated "	76	13	4
Chequered or striped, or printed, painted, stained or dyed after the manufacture, or in the thread or yarn before the Manufacture, not being prohibited to be imported into, or worn, or used in Great Britain, and not being otherwise enumerated "	172	10	0
Pepper, East Indian <i>Lb.</i>	0	1	10½
Cayenne Pepper "	0	4	9
Imported by the East India Company "	0	5	0
Long Pepper "	0	0	9½
Imported by the East India Company "	0	0	10
Piece Goods of India :—			
Warehousing Duty " <i>Per £100 Value</i>	5	0	0
Duty on entry for Home Consumption "			
Calicoes, Plain White " <i>Per £100 Value</i>	62	10	0
White, flowered or stitched "	32	10	0

Customs Tariffs of the United Kingdom.

TARIFF OF GREAT BRITAIN, 1816-17.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
Piece Goods of India—<i>continued.</i>			
Dimity, Plain White Per £100 Value	62	10	0
Muslins, Plain, flowered or stitched "	32	10	0
Nanquin Cloths "	32	10	0
Raisins, viz. :—			
Belvedere, Faro and Lipari :—			
In a British-built Ship Cwt.	1	1	4½
Not in a British-built Ship "	1	2	6½
Denia :—			
In a British-built Ship "	0	19	4½
Not in a British-built Ship "	1	0	7
Lexia :—			
In a British-built Ship "	1	2	2
Not in a British-built Ship "	1	3	4½
Smyrna :—			
In a British-built Ship "	1	4	11½
Not in a British-built Ship "	1	6	1½
Of the Sun :—			
In a British-built Ship "	2	2	4½
Not in a British-built Ship "	2	3	6½
Not otherwise enumerated :—			
In a British-built Ship "	0	19	4½
Not in a British-built Ship "	1	0	7
Silk :—			
Knubs or Husks of Silk... .. Lb.	0	3	11½
Imported by the East India Company "	0	3	9
Raw "	0	6	6½
Bengal Raw Silk :—			
Warehousing Duty "	0	0	5
On entry for Home Consumption "	0	3	9
Of any other sort imported from within the limits of the East India Company's Charter :—			
Warehousing Duty "	0	0	7½
On entry for Home Consumption "	0	5	7½
Thrown :—			
Dyed "	2	5	6½
Not dyed "	0	14	7½
Waste Silk, not otherwise enumerated "	0	3	11½
Imported by the East India Company "	0	3	9
Wrought Silk, viz. :—			
Crapes or Tiffanies of the manufacture of Italy, directly from thence "	3	1	9
Spirits :—			
Brandy :—			
In a British-built Ship * Gallon	0	1	9½
Not in a British-built Ship "	0	1	11½
Imported by the East India Company "	0	1	10½

* This was the old English Wine Gallon which was to the present Imperial gallon as 231 is to 277.274.

TABLE VI.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1816-17.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
Spirits—<i>continued.</i>			
<i>Geneva :—</i>			
In a British-built Ship	0	1	9½
Not in a British-built Ship	0	1	11½
Imported by the East India Company	0	1	10½
Rum, the produce of any British Plantation in America	0	1	2½
The produce of the Settlements of the Cape of Good Hope, its Territories or Dependencies	0	1	3
Imported by the East India Company	0	1	3
Of any other sort	0	1	4½
Arrack	0	2	1
Arquebusade	0	5	6½
Citron Water	0	10	8½
Cordial Water or Strong Water, not otherwise enumerated	0	5	6½
Hungary Water	0	5	6½
Lavender Water	0	5	6½
Usquebaugh	0	5	6½
The produce of the Cape of Good Hope, its Territories and Dependencies	0	1	2½
Not particularly enumerated or otherwise charged with duty	0	5	6½
<i>Excise :—</i>			
Rum of the British Plantations	0	10	4½
All other Spirits (not East Indian)	0	17	0½
Rum, Spirits, or Aqua Vitæ, East Indian	0	15	5½
Starch	9	10	0
Stockings, viz. :—			
Of Cotton	85	10	0
Imported by the East India Company	62	10	0
Of Thread or Worsted	59	7	6
Sugar, viz. :—			
<i>East Indian, viz. :—</i>			
Raw	2	0	0
Candy, Brown	5	12	6
White	9	0	0
<i>Not of the British Plantations, viz. :—</i>			
White or Clayed Sugar	4	6	8
Brown or Muscovado	3	3	0
<i>Of the British Plantations, viz. :—</i>			
White or Clayed	1	15	0
Brown or Muscovado	1	10	0
Refined	8	8	4
Candy, Brown	4	16	0
White	7	18	4
Tea, from Europe under Licence	6	0	0
Imported by the East India Company	6	0	0
<i>Excise</i>	90	0	0

* This was the old English Wine Gallon which was to the present Imperial Gallon as 231 is to 277.274

Customs Tariffs of the United Kingdom.

TARIFF OF GREAT BRITAIN, 1816-17.

PRINCIPAL ARTICLES.										RATES OF DUTY.		
										£	s.	d.
Tobacco	...	...	...	...	...	...	...	...	Lb.	0	1	0
<i>Excise:—</i>												
<i>Of the growth or production of British Plantations in America or of the United States of America</i>										0	1	11
<i>Additional</i>										0	0	3
<i>Of the growth, produce or manufacture of the dominions of Spain or Portugal</i>										0	4	5½
Snuff	...	...	...	...	...	...	...	...	"	0	1	7
East Indian	...	...	...	...	...	...	...	...	"	0	1	8
<i>Excise:—</i>												
<i>From any British Plantations in America or from the Spanish West Indies</i>										0	2	8½
<i>Additional</i>										0	0	3
<i>From within the limits of the East India Company's Charter</i>										0	5	8
<i>From any other place</i>										0	3	4½
<i>Additional</i>										0	0	3
Wine, viz.:												
<i>French:—</i>												
In a British-built Ship	...	...	...	...	...	...	...	...	Tun	65	13	6
Not in a British-built Ship	...	...	...	...	...	...	...	...	"	70	0	0
<i>Excise...</i>	...	...	...	...	...	...	...	...	"	78	4	6
<i>Madeira:—</i>												
In a British-built Ship	...	...	...	...	...	...	...	...	"	44	3	0
Not in a British-built Ship	...	...	...	...	...	...	...	...	"	47	6	6
<i>Excise...</i>	...	...	...	...	...	...	...	...	"	52	10	0
<i>Rhenish, German, and Hungary Wine:—</i>												
In a British-built Ship	...	...	...	...	...	...	...	...	"	65	13	6
Not in a British-built Ship	...	...	...	...	...	...	...	...	"	70	0	0
<i>Excise...</i>	...	...	...	...	...	...	...	...	"	52	10	0
<i>Cape Wine:—</i>												
In a British-built Ship	...	...	...	...	...	...	...	...	"	14	7	0
Not in a British-built Ship	...	...	...	...	...	...	...	...	"	15	8	8
<i>Excise...</i>	...	...	...	...	...	...	...	...	"	17	10	0
<i>Portugal, Spanish, and all Wine not otherwise enumerated:—</i>												
In a British-built Ship	...	...	...	...	...	...	...	...	"	43	1	0
Not in a British-built Ship	...	...	...	...	...	...	...	...	"	46	6	0
<i>Excise...</i>	...	...	...	...	...	...	...	...	"	52	10	0
Wood, viz.:												
<i>Balks, viz.:</i>												
<i>Under 5 inches square and under 24 feet in length:—</i>												
In a British-built Ship	...	...	...	...	...	...	...	...	120	18	2	7
Not in a British-built Ship	...	...	...	...	...	...	...	...	"	18	8	11
<i>5 inches square, and under 8 inches square, or if 24 feet in length or upwards:—</i>												
In a British-built Ship	...	...	...	...	...	...	...	...	Load of 50 cubic feet	3	4	6
Not in a British-built Ship	...	...	...	...	...	...	...	...	"	3	8	1
Of all sorts, under 8 inches square, of the growth and production of the British Plantations in America, and imported directly from thence	...	...	...	...	...	...	...	...	120	0	16	2½

TABLE VI.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF GREAT BRITAIN, 1816-17.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	s.	d.	c.
Wood—<i>continued.</i>			
Deals, viz. :—			
Above 7 inches in width, being 8 feet in length and not above 10 feet in length, and not exceeding 1½ inches in thickness :—			
In a British-built Ship	120	8	2 6
Not in a British-built Ship	"	8	6 10½
Above 7 inches in width, being 8 feet in length and not above 20 feet in length, and not exceeding 3¼ inches in thickness (except Deals not above 10 feet in length, and not exceeding 1½ inches in thickness) :—			
In a British-built Ship	"	20	15 7½
Not in a British-built Ship	"	21	10 8
Exceeding 3¼ inches in thickness :—			
In a British-built Ship	"	41	11 3
Not in a British-built Ship	"	43	1 4
Above 7 inches in width, exceeding 20 feet in length and not exceeding 4 inches in thickness :—			
In a British-built Ship	"	51	9 2
Not in a British-built Ship	"	52	16 1
Exceeding 4 inches in thickness :—			
In a British-built Ship	"	100	6 1
Not in a British-built Ship	"	101	17 9
Deals and Deal Ends of all sorts, of the growth and production of the British Plantations in America, and imported directly from thence	"	0	8 3¾
Timber, viz. :—			
Fir Timber of the growth of Norway, and imported directly from thence, 8 inches square, and not exceeding 10 inches square :—			
In a British-built Ship	<i>Load</i>	3	4 11
Not in a British-built Ship	"	3	8 1
Exceeding 10 inches square :—			
In a British-built Ship	"	3	4 11
Not in a British-built Ship	"	3	8 1
Not otherwise charged with Duty, 8 inches square or upwards :—			
In a British-built Ship	"	3	4 11
Not in a British-built Ship	"	3	8 1
Of the growth and production of the British Plantations in America, and imported directly from thence, 8 inches square or upwards	"	0	2 4½
Oak Timber, viz. :—			
8 inches square or upwards :—			
In a British-built Ship	"	3	1 9
Not in a British-built Ship	"	3	4 11
Of the growth and production of the British Plantations in America, and imported directly from thence, 8 inches square or upwards	"	0	5 6½
Of all sorts, not particularly enumerated or otherwise charged with Duty, being 8 inches square or upwards :—			
In a British-built Ship	"	3	4 11
Not in a British-built Ship	"	3	8 1
Of all sorts, not particularly enumerated or otherwise charged with Duty, of the growth and production of the British Plantations in America, and imported directly from thence, being 8 inches square or upwards	"	0	2 4½

Customs Tariffs of the United Kingdom.

STATEMENT showing the Principal Articles subject to duty of Customs in Ireland in the year 1816-17.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
Barilla :—			
In a British-built Ship <i>Cwt.</i>	0	11	4
Not in a British-built Ship "	0	12	0
Coals, Culm or Cinders <i>Ton</i>	2	0	0
Cocoa Nuts :—			
Of the British Plantations <i>Lb.</i>	0	2	2½
Foreign "	0	3	4½
Coffee :—			
Of the British Plantations "	0	0	7½
Of any other place "	0	2	4½
Currants :—			
In a British-built Ship <i>Cwt.</i>	2	4	4
Not in a British-built Ship "	2	7	6
Cotton manufactures :—			
Not otherwise enumerated <i>Per £100 Value</i>	85	10	0
Calicoes :—			
Plain white, imported by East India Company "	62	10	0
On importation to be secured in Warehouse "	5	0	0
Muslins, viz. :—			
Plain, imported by East India Company "	32	10	0
On importation to be secured in Warehouse "	5	0	0
Flowered or stitched, imported by East India Company "	32	10	0
On importation to be secured in Warehouse "	5	0	0
Dimity, viz. :—			
Plain white, imported by East India Company "	62	10	0
On importation to be secured in Warehouse "	5	0	0
China Ware, viz. :—			
Imported by East India Company "	125	0	0
Earthenware, viz. :—			
Not otherwise enumerated or charged with Duty "	79	3	4
Glass, viz. :—			
Rough Plate and ground or polished Plate or Crown Glass "	114	0	0
The same if imported by East India Company... .. "	112	10	0
And besides, for every foot superficial measure "	0	3	1½

TABLE VI.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF IRELAND, 1816-17.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
Glass—<i>continued.</i>			
German Sheet Glass <i>Per £100 Value</i>	114	0	0
And besides for every foot superficial measure	0	1	3
Manufactures, not otherwise enumerated <i>Per £100 Value</i>	114	0	0
The same, if imported by East India Company	112	10	0
Bottles, covered with wicker <i>Dozen Quarts</i>	1	7	9½
Of green or common Glass, full or empty, not of less content than one pint, and not being phials	0	7	1½
The same if imported by East India Company	0	7	6
Bottles, not otherwise enumerated <i>Per £100 Value</i>	114	0	0
Hats, viz. :—			
Bast, Cane, Chip, or Horse Hair Hats or Bonnets, each Hat or Bonnet not exceeding 22 inches in diameter <i>Dozen</i>	0	10	8½
Each Hat or Bonnet exceeding 22 inches in diameter	1	1	4½
Straw Hats or Bonnets, each Hat or Bonnet not exceeding 22 inches in diameter	3	8	1
Each Hat or Bonnet exceeding 22 inches in diameter	6	16	2
Made of or mixed with Felt, Hair, Wool, or Beaver <i>The Hat</i>	1	14	0½
Hemp :—			
Dressed :—			
In a British-built Ship <i>Cwt.</i>	4	15	0
Not in a British-built Ship	4	19	9
Rough or undressed, or any other Vegetable substance of the nature and quality of undressed Hemp :—			
In a British-built Ship	0	9	1
Not in a British-built ship	0	10	3
If imported by the East India Company <i>Ton containing 20 cwt.</i>	0	7	11
Of the British Plantations in America	0	7	11
Hides :—			
Buffalo, Bull, Cow, or Ox :—			
Not tanned, tawed, curried, or in any way dressed :—			
In a British-built Ship <i>The Hide</i>	0	0	9½
Not in a British-built Ship	0	2	4½
If imported by the East India Company	0	0	10
Tanned and not otherwise dressed <i>Lb.</i>			
If imported by the East India Company	0	1	0½
If imported from any British Settlement in Africa, not being tanned or dressed <i>The Hide</i>	0	0	4½
Horse, Mare, or Gelding, in the Hair :—			
Not tanned, tawed, curried, or in any way dressed :—			
In a British-built Ship	0	0	9½
Not in a British-built Ship	0	2	4½
If imported by East India Company	0	0	10
Tanned and not otherwise dressed <i>Lb.</i>			
If imported by East India Company	0	1	0½

Customs Tariffs of the United Kingdom.

TARIFF OF IRELAND, 1816-17.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
Hides—<i>continued.</i>			
Lesh	Lb.	0	1 7
Muscovy or Russia, tanned or coloured	"	0	1 7
Or pieces of Hides, raw or undressed, not particularly enumerated, from the British Plantations in America	Per £100 Value	5	17 2
Foreign, not particularly enumerated	"	31	13 4
If imported by East India Company	"	31	5 0
Or pieces of Hides, tanned, tawed, curried, or in any way dressed, not particularly enumerated	"	142	10 0
If imported by East India Company	"	62	10 0
Iron:—			
In bars or unwrought:—			
Of the produce of any British Plantation in America, and from thence	Ton	1	2 2
Of any other country:—			
In a British-built Ship	"	6	9 10
Not in a British-built Ship	"	7	18 4
Slit or hammered into rods, and Iron drawn or hammered, less than $\frac{1}{4}$ of an inch square:—			
In a British-built Ship	Cwt.	0	19 9
Not in a British-built Ship	"	1	1 4
Cast	Per £100 Value	31	13 4
Hoops	Cwt.	1	8 9
Pig	Ton	0	17 5
The produce of and from the British Plantations in America	"	0	7 11
Linen, Cambrics and Lawns prohibited:—			
Plain, viz., Canvas, Hessen, or Dutch Barras:—			
In a British-built Ship	The 120 Ells	3	4 2 $\frac{1}{2}$
Not in a British-built Ship	"	3	7 1
Packing, Guttings, Spruce Elbing, or Queensborough Canvas:—			
In a British-built Ship	"	2	3 1 $\frac{1}{2}$
Not in a British-built Ship	"	2	5 0 $\frac{1}{2}$
Damask Tabling of the manufacture of Holland:—			
Not exceeding 1 $\frac{1}{2}$ ells in breadth	Yard	0	11 11 $\frac{1}{2}$
Exceeding 1 $\frac{1}{2}$ ells and under 2 ells in breadth	"	0	13 10
Of the breadth of 2 ells and under 3 ells in breadth	"	0	15 9
Of the breadth of 3 ells or upwards	"	1	3 0
Damask Tabling of the manufacture of Silesia, or of any other place, not otherwise enumerated			
	Square Yard	0	2 10 $\frac{1}{2}$
Damask Towelling and Napking of the manufacture of Holland			
	Yard	0	4 11 $\frac{1}{2}$
Damask Towelling and Napking of the Manufacture of Silesia, or of any other place, not otherwise enumerated			
	"	0	1 5 $\frac{1}{2}$
Diaper Tabling of the manufacture of Holland:—			
Not exceeding 1 $\frac{1}{2}$ ells in breadth	"	0	6 2 $\frac{1}{2}$
Exceeding 1 $\frac{1}{2}$ ells and under 2 ells in breadth	"	0	7 2 $\frac{1}{2}$
Of the breadth of 2 ells and under 3 ells in breadth	"	0	7 8
Of the breadth of 3 ells or upwards	"	0	11 0 $\frac{1}{2}$

TABLE VI.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF IRELAND, 1816-17.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
<i>Linen—continued</i>			
Diaper Tabling of the manufacture of Silesia, or of any other place, not otherwise enumerated... ..	Yard	0	3 4½
Diaper Towelling and Napkining of the manufacture of Holland	"	0	2 4½
Diaper Towelling and Napkining of the manufacture of Silesia, or any other place, not otherwise enumerated.	"	0	1 3½
Drillings and Packduck :—			
In a British-built Ship	120 Ells	5	10 2½
Not in a British-built Ship	"	5	15 0
Flanders' Linen, and Linen of the Manufacture of Holland, plain, not otherwise enumerated :—			
Not exceeding 1½ ells in breadth	Ell	0	3 4½
Exceeding 1½ ells in breadth and under 2 ells in breadth	"	0	3 10
Of the breadth of 2 ells and under 3 ells in breadth	"	0	4 3½
Of the breadth of 3 ells or upwards	"	0	6 2½
German, Switzerland, East Country (except Russia) and Silesia cloth, plain :—			
Not exceeding 31½ inches in breadth :—			
In a British-built Ship	120 Ells	3	10 5½
Not in a British-built Ship	"	3	12 10
Exceeding 31½ inches and not exceeding 36 inches in breadth :—			
In a British-built Ship	"	7	8 6½
Not in a British-built Ship	"	7	13 4
Exceeding 36 inches in breadth :—			
In a British-built Ship	"	11	8 6½
Not in a British-built Ship	"	11	15 9
Hinderlands, brown, under 22½ inches in breadth :—			
In a British-built Ship	"	2	0 3
Not in a British-built Ship	"	2	2 2
Russia Linen, plain, viz. :—			
Towelling and Napkining of the manufacture of Russia :—			
Not exceeding 22½ inches in breadth :—			
In a British-built Ship	"	1	17 10½
Not in a British-built Ship	"	2	1 0½
Russia Linen, not otherwise enumerated :—			
Not exceeding 22½ inches in breadth :—			
In a British-built Ship	"	1	18 9½
Not in a British-built Ship	"	2	0 8½
Exceeding 22½ inches and not exceeding 31½ inches in breadth :—			
In a British-built Ship	"	3	1 9½
Not in a British-built Ship	"	3	4 2½
Exceeding 31½ inches and not exceeding 36 inches in breadth :—			
In a British-built Ship	"	4	12 0
Not in a British-built Ship	"	4	15 10

Customs Tariffs of the United Kingdom.

TARIFF OF IRELAND, 1816-17.

PRINCIPAL ARTICLES,	RATES OF DUTY.		
	£	s.	d.
<i>Linens—continued.</i>			
<i>Russia, not otherwise enumerated—continued.</i>			
Exceeding 36 inches and not exceeding 45 inches in breadth :—			
In a British-built Ship 120 Ells	8	6	3½
Not in a British-built Ship "	8	9	7½
Exceeding 45 inches in breadth :—			
In a British-built Ship "	11	10	0
Not in a British-built Ship "	11	18	7½
Sail Cloth or Sail Duck :—			
Not exceeding 36 inches in breadth :—			
In a British-built Ship "	5	7	4
Not in a British-built Ship "	5	13	1
Exceeding 36 inches in breadth :—			
In a British-built Ship "	8	19	2½
Not in a British-built Ship "	9	6	10½
Sails Per £100 Value	104	9	2
Not being chequered or striped, or not being printed, painted, stained or dyed after the manufacture, or in the thread or yarn before the manufacture, not otherwise enumerated "	76	13	4
Chequered or striped, or printed, painted, stained or dyed after the manufacture, or in the thread or yarn before the manufacture, not being prohibited to be imported into or worn or used in Ireland, not otherwise enumerated "	172	10	0
<i>Pepper, viz. :—</i>			
Cayenne Lb.	0	4	9
Guinea "	0	1	7
Long "	0	0	9½
Imported by East India Company "	0	1	10½
Cayenne "	0	5	0
Long "	0	0	10
<i>Raisins, viz. :—</i>			
<i>Belvedere :—</i>			
In a British-built Ship Cwt.	1	1	4
Not in a British-built Ship "	1	2	6
<i>Denia :—</i>			
In a British-built Ship "	0	19	4
Not in a British-built Ship "	1	0	7
<i>Faro :—</i>			
In a British-built Ship "	1	1	4
Not in a British-built Ship "	1	2	6
<i>Lexia :—</i>			
In a British-built Ship "	1	2	2
Not in a British-built Ship "	1	3	4
<i>Lipari :—</i>			
In a British-built Ship "	1	1	4
Not in a British-built Ship "	1	2	5

TABLE VI.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF IRELAND, 1816-17.

PRINCIPAL ARTICLES.	RATES OF DUTY.
	£ s. d.
Raisins—<i>continued.</i>	
Smyrna :—	
In a British-built Ship <i>Cwt.</i>	1 4 11
Not in a British-built Ship "	1 6 1
Of the Sun :—	
In a British-built Ship "	2 2 4
Not in a British-built Ship "	2 3 6
Not otherwise enumerated :—	
In a British-built Ship "	2 2 4
Not in a British-built Ship "	2 3 6
Salt <i>The Bushel of 56 lbs.</i>	0 2 0
(The Duty on Salt is payable in Irish currency.)	
Silk, viz. :—	
Knubs or Husks of Silk... .. <i>The lb. of 16 ounces.</i>	0 2 8
Raw Silk "	0 3 8
Thrown Silk, organzined, dyed "	1 10 4
Not dyed "	0 9 9
Not organzined dyed "	1 10 4
Undyed "	0 19 6
Waste Silk, not otherwise enumerated "	0 2 7
Wrought Silk, viz., Crapes or Tiffanies of the Manufacture of Italy, directly from thence "	3 1 9
Wrought Silk mixed with Gold or Silver, or both, not particularly enumerated "	9 12 0
Manufactures of all other sorts, whether of silk only or mixed with any other materials, and not being particularly enumerated "	7 1 8
Worm Gut <i>Per £100 Value</i>	59 7 6
If imported by the East India Company :—	
Knubs or Husks of Silk <i>The lb. of 16 ounces.</i>	0 2 7
Raw Silk, viz., Bengal Raw Silk "	0 2 7
Of any other sort "	0 3 8
Waste "	0 2 7
Spirits, viz. :—	
Arquebusade <i>* Gallon</i>	0 17 1
Brandy :—	
In a British-built Ship "	0 15 7
Not in a British-built Ship "	0 18 9
Citron Water "	1 1 11
Cordial or Strong Water, not otherwise enumerated "	0 17 1
Geneva :—	
In a British-built Ship "	0 13 7
Not in a British-built Ship "	0 13 9
Hungary Water "	0 17 1

* This was the old Irish Wine gallon which was to the present Imperial Gallon as 2176 is to 277374.

Customs Tariffs of the United Kingdom.

TARIFF OF IRELAND, 1816-17.

PRINCIPAL ARTICLES.								RATES OF DUTY.		
								£	s.	d.
Spirits—<i>continued.</i>										
Lavender Water	...	...	...	...	...	...	Gallon*	0	17	1
Rum, the produce of any British Plantation in America	...	...	...	...	...	...	"	0	10	0
Of any other sort	...	...	...	...	...	...	"	0	13	7
Usquebaugh	...	...	...	...	...	...	"	0	17	0
The produce of the Settlement of the Cape of Good Hope, its Territories or Dependencies	...	...	...	...	...	...	"	0	13	0
Not particularly enumerated, or otherwise charged with Duty	...	...	...	...	...	...	"	0	16	10
And further, for every gallon of Brandy, Geneva, or Rum, above the quality of single spirits, an additional Duty on such spirits to be paid in proportion to the Duties payable for single spirits of the like denomination, according to the comparative degree of strength which they shall bear to such single spirits.										
If imported by the East India Company :—										
Arrack	...	...	...	...	...	...	"	0	13	7
Brandy	...	...	...	...	...	...	"	0	13	7
Geneva	...	...	...	...	...	...	"	0	13	7
Rum	...	...	...	...	...	...	"	0	10	1
The produce of the Settlement of the Cape of Good Hope, its Territories or Dependencies	...	...	...	...	...	...	"	0	10	1
Stockings:—										
Of Cotton	...	...	...	...	...	...	Per £100 Value	85	10	0
Of Thread or Worsted	...	...	...	...	...	...	"	59	7	6
Of Cotton, if imported by East India Company	...	...	...	...	...	...	"	62	10	0
Sugar:—										
Not of the British Plantations, white or clayed	...	...	...	...	...	...	Cwt.	4	6	8
Brown or Muscovado	...	...	...	...	...	...	"	3	3	0
Of the British Plantations, white or clayed	...	...	...	...	...	...	"	1	15	0
Brown or Muscovado	...	...	...	...	...	...	"	1	10	0
Raw, if imported by the East India Company	...	...	...	...	...	...	"	2	0	0
Tea, imported from Great Britain by the East India Company	...	...	...	...	...	...	* Per £100 Value	96	0	0
Tobacco										
...	...	...	...	...	...	...	Lb.	0	1	0
Excise...	...	...	...	...	...	...	"	0	2	2
Snuff	...	...	...	...	...	...	"	0	4	0
Wine, viz. :—										
French Wine :—										
In a British-built Ship	...	...	...	...	...	...	The Tun containing 252 gallons	135	12	0
Not in a British-built Ship	...	...	...	...	...	...	"	139	13	0
Madeira Wine :—										
In a British-built Ship	...	...	...	...	...	...	"	91	0	0
Not in a British-built Ship	...	...	...	...	...	...	"	94	0	0
Rhenish, German, and Hungary Wine :—										
In a British-built Ship	...	...	...	...	...	...	"	111	6	0
Not in a British-built Ship	...	...	...	...	...	...	"	115	10	0

* This was the old Irish Wine Gallon which was to the present Imperial Gallon as 3176 is to 377274.

TABLE VI.—*continued.*

Customs Tariffs of the United Kingdom.
TARIFF OF IRELAND, 1816-17.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
<i>Wine—continued.</i>			
The produce of the Settlement of Cape of Good Hope, its Territories or Dependencies :—			
In a British-built Ship	29	8	0
Not in a British-built Ship	30	9	0
Not enumerated :—			
In a British-built Ship	90	6	0
Not in a British-built Ship	98	9	0
(Wine Lees subject to the same Duty as Wine).			
<i>Wood, viz. :—</i>			
Balks under 5 inches square and under 24 feet in length :—			
In a British-built Ship	18	2	9
Not in a British-built Ship	18	8	11
5 inches square, and under 8 inches square, or if 24 feet in length, or upwards :—			
In a British-built Ship	3	4	11
Not in a British-built Ship	3	8	1
Balks, of all sorts, under 8 inches square, of the growth and production of the British Plantations in America, and directly from thence			
	0	16	2
Deals, being above 7 inches and not exceeding 12 inches in width, and not exceeding 3½ inches in thickness, viz., if 8 feet in length and not exceeding 12 feet in length :—			
In a British-built Ship	12	9	5
Not in a British-built Ship	12	18	6
Exceeding 12 feet in length and not exceeding 14 feet in length :—			
In a British-built Ship	14	11	0
Not in a British-built Ship	15	1	7
Exceeding 14 feet in length and not exceeding 16 feet in length :—			
In a British-built Ship	16	12	6
Not in a British-built Ship	17	4	8
Exceeding 16 feet in length and not exceeding 18 feet in length :—			
In a British-built Ship	18	14	1
Not in a British-built Ship	19	7	8
Exceeding 18 feet in length and not exceeding 20 feet in length :—			
In a British-built Ship	20	15	7
Not in a British-built Ship	21	10	8
Deals, being above 7 inches in width and not exceeding 12 inches in width, not exceeding 20 feet in length, and exceeding 3½ inches in thickness :—			
In a British-built Ship	41	11	3
Not in a British-built Ship	48	1	4
Being above 7 inches in width and not exceeding 12 inches in width, exceeding 20 feet in length, and not exceeding 4 inches in thickness :—			
In a British-built Ship	51	9	2
Not in a British-built Ship	52	16	1
Being above 7 inches in width and not exceeding 12 inches in width, exceeding 20 feet in length, and exceeding 4 inches in thickness :—			
In a British-built Ship	100	6	1
Not in a British-built Ship	101	17	9

Customs Tariffs of the United Kingdom.
TARIFF OF IRELAND, 1816-17.

PRINCIPAL ARTICLES.	RATES OF DUTY.		
	£	s.	d.
Wood—<i>continued</i>, viz. :—			
Deals and Deal Ends of all sorts, of the growth and production of the British Plantations in America, directly from thence	<i>The 120</i>	0	8 3
And further, on all Deals and Deal Ends of the aforesaid lengths and thicknesses, but of the following widths, the additional Duties, viz. :—			
If exceeding 12 inches in width and not exceeding 15 inches in width, twenty-five per cent, or one-fourth of the aforesaid rates.			
If exceeding 15 inches in width and not exceeding 18 inches in width, fifty per cent., or one-half of the aforesaid rates.			
If exceeding 18 inches in width and not exceeding 21 inches in width, seventy-five per cent., or three-fourths of the aforesaid rates.			
If exceeding 21 inches in width, one hundred per cent., or an additional Duty equal to the aforesaid rates respectively.			
Fir Timber of the growth of Norway, directly from thence, 8 inches square and upwards.			
In a British-built Ship	<i>Load</i>	3	4 11
Not in a British-built Ship	"	3	8 1
Not otherwise charged with Duty, 8 inches square or upwards :—			
In a British-built Ship	"	3	4 11
Not in a British-built Ship	"	3	8 1
Of the growth and production of the British Plantations in America, directly from thence :—			
8 inches square or upwards	"	0	2 4
Oak Timber, 8 inches square or upwards :—			
In a British-built Ship	"	3	1 9
Not in a British-built Ship	"	3	4 11
Of the growth and production of the British Plantations in America, directly from thence :—			
8 inches square or upwards	"	0	5 6
Timber of all sorts, not particularly enumerated, or otherwise charged with Duty—being 8 inches square or upwards :—			
In a British-built Ship	"	1	12 5
Not in a British-built Ship	"	1	14 0
Timber of all sorts, not particularly enumerated, or otherwise charged with duty, of the growth and production of the British Plantations in America, and directly from thence, being 8 inches square or upwards	"	0	2 4

TABLE VII.
 Customs Tariffs of the United Kingdom.
 COUNTERVAILING DUTIES, 1816-17.

A Table of Articles of the Growth, Produce, or Manufacture of Great Britain or Ireland, chargeable in 1816-17 with Countervailing Duties upon Importation into each Country from the other according to the Sixth Article of the Act of Union.

British and Irish Articles.	Into Great Britain.						Into Ireland.		
	Customs.			Excise.*					
	£	s.	d.	£	s.	d.	£	s.	d.
Ale and Beer, viz. :—									
The barrel of 32 gallons†	—	—	—	—	—	—	0	6	6
The barrel of 36 gallons	—	—	—	0	13	11	—	—	—
Alkali, viz. :—									
Mineral Alkali called Soda, or by whatever other name or names the same is or hereafter may be known or called, from whatever materials or ingredients the same may be made or extracted‡									
<i>Tons</i>	—	—	—	1	10	0	—	—	—
Apparel§	10	0	0	—	—	—	10	0	0
<i>...The £100 Value</i>									
Aqua Vitæ. See Spirits.									
Beer. See Ale.									
Bleaching Powder :—									
Into England ...	—	—	—	1	5	0	—	—	—
Into Scotland ...	—	—	—	0	9	6	—	—	—
Books, bound or unbound ...	—	—	—	0	0	3	0	0	3
Bottles, viz. :—									
Of common green Glass	—	—	—	0	1	6	—	—	—
<i>... Dozen Quarts.</i>									
<i>As to other species of Glass. See Glass.</i>									
Of Stone, not exceeding two quarts measure (except Blacking Bottles)¶	—	—	—	0	5	0	—	—	—
For reputed quarts	—	—	—	—	—	—	0	0	3
Further on all Glass§	10	0	0	—	—	—	10	0	0
<i>...The £100 Value</i>									
Brass, wrought§	10	0	0	—	—	—	10	0	0
Bricks and Tiles, viz. :—									
Not exceeding 10 inches long, 3 inches thick, and 5 inches wide	—	—	—	0	5	10	—	—	—
<i>The 1000</i>									
Exceeding any of such dimensions	—	—	—	0	10	0	—	—	—
Smoothed or polished on one or more side or sides, not exceeding the superficial dimensions of 10 inches long by 5 inches wide	—	—	—	0	12	10	—	—	—
Exceeding any of the said dimensions, as paving tiles	—	—	—	0	4	10	—	—	—
<i>The 100</i>									
Plain Tiles	—	—	—	0	5	8	—	—	—
<i>The 1000</i>									
Pan or Ridge Tiles	—	—	—	0	12	10	—	—	—
<i>The 100</i>									
Paving Tiles, not exceeding 10 inches square	—	—	—	0	2	5	—	—	—
<i>The 100</i>									
Exceeding 10 inches square	—	—	—	0	4	10	—	—	—
<i>The 1000</i>									
Irish Tiles, not otherwise enumerated	—	—	—	0	5	8	—	—	—
<i>The 1000</i>									

* The duties of excise are also drawbacks on exportation to Ireland.
 † 56 George III, c. 59.
 ‡ Until 1st January, 1821.
 § 57 George III, c. 49.
 ¶ 57 George III, c. 32.

Customs Tariffs of the United Kingdom.

COUNTERVAILING DUTIES, 1816-17

British and Irish Articles.	Into Great Britain.						Into Ireland.		
	Customs.			Excise.*					
	£	s.	d.	£	s.	d.	£	s.	d.
Bullion. <i>See Gold.</i>									
Button-board. <i>See Paper.</i>									
Cabinet Ware† <i>...The £100 Value</i>	10	0	0	—			10	0	0
Calicoes :—									
Plain white, and Muslins worked or figured, but not printed, painted, or stained, viz. :—									
From 5th January, 1816, to 5th January, 1821	10	0	0	—			10	0	0
Printed, painted or stained, viz. :—									
From 5th January, 1816, to 5th January, 1821	10	0	0	—			10	0	0
<i>See Printed Goods.</i>									
Candles, of Tallow, and other Candles (except Wax and Spermaceti)... .. <i>Lb.</i>				0	0	1	—		
Made of Wax or Spermaceti, or which are usually called or sold either for Wax or Spermaceti, notwithstanding the mixture of any other ingredient therewith <i>”</i>				0	0	3½	—		
Cards, viz. :—									
Printed, painted, or playing Cards <i>Pack</i>	—			—			0	2	0
And further <i>Lb.</i>	—			—			0	0	3
The £100 Value <i>”</i>	10	0	0	—			—		
And further <i>Pack</i>	0	0	6	—			—		
Carriages. <i>See Coaches.</i>									
Chocolate, duty free.									
Coaches and other carriages† <i>...The £100 Value</i>	10	0	0	—			10	0	0
Coals <i>Ton</i>	—			—			0	1	9
Into Dublin, except for salt, sugar, or glass manufactories, further <i>”</i>	—			—			0	1	0
Copper, wrought† <i>...The £100 Value</i>	10	0	0	—			10	0	0
Cordage, viz. : to be used as standing rigging, or other cordage made from topt hemp <i>Ton</i>	4	10	3	—			5	7	2
Of any other sort, cable yarn, packthread and twine <i>”</i>	4	4	0	—			5	0	1½
Corn, duty free, but <i>see Malt.</i>									
Cotton, viz. :—									
Spun Cotton Thread, or Cotton Twist, in skeins or hanks and not in cops, viz. :—									
From 5th January, 1816, to 5th January, 1821, duty free.									

* The duties of excise are also drawbacks on exportation to Ireland.
† Until 1st January, 1821.

TABLE VII.—continued.

Customs Tariffs of the United Kingdom.

COUNTERVAILING DUTIES, 1816-17.

British and Irish Articles.	Into Great Britain.						Into Ireland.		
	Customs.			Excise.*					
	£	s.	d.	£	s.	d.	£	s.	d.
Cottons, other than Muslins and Calicoes† <i>The £100 Value</i>	10	0	0	—	—	—	10	0	0
Cotton Yarn, from the 5th January, 1816, to the 5th January, 1821, duty free.									
Cider and Perry, imported as merchandise, or consigned to any factor or agent to sell <i>The Hogshead of 63 Gallons</i>	—	—	—	1	10	0	—	—	—
Dice <i>Pair</i>	—	—	—	—	—	—	0	15	0
Drapery:—									
New <i>Yard</i>	0	0	2½	—	—	—	0	0	2½
Old <i>"</i>	0	0	8½	—	—	—	0	0	8½
NOTE.—All manufactures made of Wool, which were milled in the tuck-mill or other machine, whether twilled or plain, as Cassimeers, Coatings, Kerseys, Druggets, German Serges, Ratteens, and such like, by whatever particular name denominated, fell under the description of, and paid duty as Old Drapery.									
Flour. <i>See Corn.</i>									
Furs. <i>See Hides.</i>									
Glass, viz. :—									
<i>Bottles. See Bottles.</i>									
Plate Glass <i>Foot square</i>	—	—	—	0	6	6½	—	—	—
Flint, enamel, stained, paste, or phial‡ <i>Cwt</i>	—	—	—	4	18	0	—	—	—
Spread Window, called Broad Glass <i>"</i>	—	—	—	1	10	0	—	—	—
Window Glass (not being Spread Glass), whether flashed, or otherwise manufactured, called Crown Glass or German Sheet Glass‡ <i>"</i>	—	—	—	3	13	6	—	—	—
Vessels made use of in chemical laboratories, Garden Glasses, and other vessels of common bottle metal (common bottles excepted) <i>"</i>	—	—	—	0	8	1	—	—	—
Glass, not otherwise enumerated <i>"</i>	—	—	—	6	6	0	—	—	—
Further, all Glass‡ <i>The £100 Value</i>	10	0	0	—	—	—	10	0	0
Gold and Silver Lace, Gold and Silver Thread, Bullion for Lace, Pearl, and Spangles† <i>"</i>	10	0	0	—	—	—	10	0	0
Haberdashery† <i>"</i>	10	0	0	—	—	—	10	0	0
And further according to the nature of the fabric. <i>See Cotton, Lace, Leather, Muslin and Silk.</i>									
Hair Powder <i>Lb.</i>	—	—	—	0	0	3½	—	—	—
Hardware† <i>The £100 Value</i>	10	0	0	—	—	—	10	0	0
Hats† <i>"</i>	10	0	0	—	—	—	10	0	0

* The duties of excise are also drawbacks on exportation to Ireland.
† Until 1st January, 1821.
‡ 55 George III, c. 11b.

Customs Tariffs of the United Kingdom.

COUNTERVAILING DUTIES, 1816-17.

British and Irish Articles.	Into Great Britain.						Into Ireland.		
	Customs.			Excise.*					
	£	s.	d.	£	s.	d.	£	s.	d.
Hides and Skins into Great Britain, unmanufactured, viz. :—									
Tanned Hides of all sorts, and Calf Skins, Kips, Hog Skins, Dog and Seal Skins, and Sheep and Lamb Skins, for gloves and bazils, in the whole hide or skin... ..				0	0	3			
Goat Skins to resemble Spanish Leather				0	8	0			
Sheep Skins, for roans, being after the nature of Spanish Leather				0	4	6			
Not otherwise enumerated, and all pieces and parts of Hides or Skins				0	1	0			
Dressed in alum and salt, or meal, or otherwise tawed, viz. :—									
Hides of Horses, Mares, or Geldings... ..				0	3	0			
Hides of Steers, Cows, or any Hides not otherwise enumerated				0	6	0			
Calf, Kip, and Seal Skins, in the whole skin				0	0	3			
Slink Calf Skins, with the hair				0	6	0			
Slink Calf Skins, without the hair, and Dog and Kid Skins				0	2	0			
Buck and Doe Skins, in the whole skin				0	1	0			
Goat and Beaver Skins				0	4	0			
Sheep and Lamb Skins, whole				0	0	2½			
Hides and Skins, not otherwise enumerated				0	1	0			
Manufactured, viz. :—									
Tanned Leather, actually made into goods				0	0	3			
<i>See Sadlery.</i>									
Manufactured into Goods and Wares whereof Leather is the most valuable part, further... <i>The £100 Value</i>	10	0	0	—			10	0	0
By 55 George III., c. 113, s. 12, no countervailing duty was to be paid for the Leather actually worked up and employed in the construction of, and composing a part of, any coach, landau, chariot, landaulet, chaise, or other wheel carriage, of and belonging to any Officer of State in Ireland, or any Member of either of the two Houses of Parliament, which should be imported into Great Britain from Ireland, for the sole and entire use of such Officer of State, or Member of either House of Parliament respectively, and not as merchandize or for sale; nor for the glass actually worked up and employed in the construction of, and composing a part of, any such coach, &c.									
Dressed in alum and salt, or meal, or otherwise tawed, viz. :—									
Boots, Shoes, Gloves, and other manufactures				0	0	2			
Dressed in oil, viz. :—									
Buck, Doe and Elk Skins				0	1	0			
Sheep and Lamb Skins, or Buff or Losh Leather†				0	0	6			
Hides and Skins, and parts and pieces of Hides and Skins, not otherwise enumerated				0	1	0			
Parchment				0	3	5½			
Vellum				0	6	11			

* The duties of excise are also drawbacks on exportation to Ireland.
† 55 George III., c. 102.

TABLE VII.—*continued.*

Customs Tariffs of the United Kingdom.

COUNTERVAILING DUTIES, 1816-17.

British and Irish Articles.	Into Great Britain.		Into Ireland.						
	Customs.	Excise.*							
	£	s.	d.	£	s.	d.	£	s.	d.
Hides and Skins—<i>continued.</i>									
Unmanufactured into Ireland, viz. :—									
Tanned, viz. :—									
Sheep Skins, for roans, and Goat Skins to resemble Spanish Leather	<i>Lb.</i>	—	—	—	—	—	0	0	1
Sheep and Lamb Skins for Gloves and Bazils	"	—	—	—	—	—	0	0	0½
Skins for Bookbinders	<i>Dozen</i>	—	—	—	—	—	0	1	0
Seal Skins	"	—	—	—	—	—	0	2	6
Skins for Shoes and other like purposes	"	—	—	—	—	—	0	2	6
Hides of Horses, Mares or Geldings	<i>Hide</i>	—	—	—	—	—	0	1	0
Veal Skins and Hog Skins	<i>Dozen</i>	—	—	—	—	—	0	5	0
All other Hides and Skins, whole or in pieces, dressed as above, or tanned	<i>Lb.</i>	—	—	—	—	—	0	0	1
Dressed in oil, viz. :—									
Buck, Deer and Elk Skins, in the whole skin	"	—	—	—	—	—	0	0	3
Goat and Beaver Skins... ..	"	—	—	—	—	—	0	0	3
Sheep and Lamb Skins... ..	"	—	—	—	—	—	0	0	0½
Calf Skins and all other sorts of Hides, Skins, or Pieces	"	—	—	—	—	—	0	0	2
Manufactured, viz. :—									
Tanned	"	—	—	—	—	—	0	0	1
Tanned, Manufactured into Goods and Wares, whereof Leather is the most valuable part, further	<i>The £100 Value</i>	10	0	0	—	—	10	0	0
Tawed or Dressed	<i>Lb.</i>	—	—	—	—	—	0	0	1
Buck, Deer, and Elk, dressed in oil	"	—	—	—	—	—	0	0	3
Sheep and Lamb, dressed in oil	"	—	—	—	—	—	0	0	0½
All other sorts, dressed in oil	"	—	—	—	—	—	0	0	2
Hops†	"	—	—	—	0	0	2	0	0
Iron, wrought‡	<i>The £100 Value</i>	10	0	0	—	—	10	0	0
Lace. <i>See Gold, see also Silk.</i>									
Leather. <i>See Hides.</i>									
Linen. <i>See Printed Goods.</i>									
Malt { England§	<i>Bushel</i>	—	—	—	0	2	4	—	—
Scotland§	"	—	—	—	0	1	8½	—	—
The barrel of 32 gallons§	"	—	—	—	—	—	0	9	4
Maps	<i>Lb.</i>	—	—	—	0	0	3	0	0
Mead, or Metheglin	<i>Gallon</i>	—	—	—	0	1	6	—	—

* The duties of excise are also drawbacks on exportation to Ireland.
† 55 George III, c. 82. ; Until 1st January, 1831.
‡ 56 George III, c. 58.

Customs Tariffs of the United Kingdom.

COUNTERVAILING DUTIES, 1816-17.

British and Irish Articles.	Into Great Britain.		Into Ireland.
	Customs.	Excise.*	
	£ s. d.	£ s. d.	£ s. d.
Meal. <i>See Corn.</i>			
Millboard. <i>See Paper.</i>			
Millinery† <i>...The £100 Value</i>	10 0 0	—	10 0 0
And further according to the nature of the fabric. <i>See Calico, Muslin and Silk.</i>			
Mum, the barrel of 32 gallons	—	—	0 10 0
The barrel of 36 gallons‡	—	0 13 11	—
Muslins, plain white, viz. :—			
From 5th January, 1816, to 5th January, 1821 ... <i>...The £100 Value</i>	10 0 0	—	10 0 0
Printed, &c. <i>See Printed Goods.</i>			
Worked or Figured. <i>See Calicoes.</i>			
Packthread. <i>See Cordage.</i>			
Paper into Great Britain, viz. :—			
Of the First Class, viz. :—			
All Paper, other than Brown Paper, made of old ropes or cordage only, without separating or extracting any of the pitch or tar therefrom, and without any mixture of other materials therewith <i>Lb.</i>	—	0 0 3	—
Of the Second Class, viz. :—			
All Brown Paper, made of old ropes or cordage only, as aforesaid	—	0 0 1½	—
Button Paper and Button Board <i>Cwt.</i>	—	1 1 0	—
Glazed Paper for Clothiers and Hot-pressers	—	1 1 0	—
Millboard	—	1 1 0	—
Pasteboard which was made in Great Britain, or made in Ireland, and imported from thence into Great Britain, from Paper wholly of the second class§ <i>Cwt.</i>	—	0 14 0	—
Which was made in Great Britain, or made in Ireland, and imported from thence into Great Britain, wholly or in part, from any Paper, Millboard, Button Board, Button Paper, Glazed Paper or Sheathing Paper, other than Paper of the second class or denomination (which said duties respectively were to be paid by the makers of such pasteboard)§	—	1 8 0	—
Printed, painted or stained Paper for hangings† ... <i>...The £100 Value</i>	10 0 0	—	10 0 0
And further <i>Square Yard</i>	—	0 0 1½	0 0 1½
Scaleboard <i>Cwt.</i>	—	1 1 0	—
Sheathing Paper	—	1 1 0	—
Into Ireland, viz. :—			
All Paper other than Brown Paper, made of old ropes or cordage only, without separating or extracting the pitch or tar, or any part therefrom, and without any mixture of other materials therewith <i>Lb.</i>	—	—	0 0 3

* The duties of excise are also drawbacks on exportation to Ireland.
† Until 1st January, 1821. ‡ 50 George III, c. 108.
§ 50 George III, c. 103.

TABLE VII.—*continued.*

Customs Tariffs of the United Kingdom.

COUNTERVAILING DUTIES, 1816-17.

British and Irish Articles.	Into Great Britain.		Into Ireland.						
	Customs.	Excise.*							
	£	s.	d.	£	s.	d.	£	s.	d.
Paper—<i>continued.</i>									
Into Ireland—<i>continued.</i>									
Brown Paper made of old ropes or cordage only, as aforesaid							0	0	1
Button Paper and Button Board							0	0	1
Glazed Paper for Clothiers or Hot-pressers							0	5	0
Millboard							1	0	0
Pasteboard							1	0	0
Scaleboard							1	0	0
Prints							0	0	3
Sheathing, or Sheathing Paper							1	0	0
NOTE.—The above duties on paper were payable in British currency.									
Parchment. <i>See Leather.</i>									
Pasteboard. <i>See Paper.</i>									
Pearl. <i>See Gold.</i>									
Perry. <i>See Cyder.</i>									
Plated Ware†	10	0	0				10	0	0
And further for every oz. troy of Plate thereon							0	1	0
Plate, wrought, of gold and silver							0	1	0
Pottery†... ..	10	0	0				10	0	0
<i>See Bricks and Tiles.</i>									
Printed Goods, viz. :—									
Printed, painted, stained, or dyed, viz. :—									
Foreign Calicoes and Muslins (except of one colour throughout) over and above any duty of Customs on importation of foreign Calicoes and Muslins, reckoning yard wide...							0	0	7
Irish-made Calicoes, Musins, Linens, and Stuffs, made either of cotton or linen, mixed with other materials; Fustians, Velvets, Velvets, Dimities, and other Figured Stuffs, made of cotton and other materials, mixed or wholly made of cotton wool (except dyed throughout of one colour only), reckoning yard wide thereof							0	0	3½
Stuffs, not otherwise enumerated (except dyed throughout of one colour only, and except Stuffs made of woollen, or whereof the greater part in value is woollen), reckoning yard wide							0	0	3½
Silks of whatever kind (except dyed throughout of one colour only)							0	0	6
Prints, paper							0	0	3
Saddlery, and other Manufactured Leather†	10	0	0				10	0	0
And further, according to the kind of Leather.									

* The duties of excise are also drawbacks on exportation to Ireland.

† Until 1st January, 1821.

Customs Tariffs of the United Kingdom.

COUNTERVAILING DUTIES, 1816-17.

British and Irish Articles.	Into Great Britain.		Into Ireland.
	Customs.	Excise.*	
Salt, viz. —	£	s. d.	£ s. d.
Rock Salt <i>The Bushel of 65 Lbs.</i>	—	—	0 15 0
The ton of 2,600 lbs.	—	—	3 0 0
White <i>The Bushel of 56 Lbs.</i>	—	—	0 2 6
Scaleboard. See Paper.			
Silk, manufactures of Ribands and Stuffs of Silk only† <i>The Lb. of 16 Ozs.</i>	0	5 0	—
Silk and Ribands of Silk, mixed with gold or silver	0	6 8	—
Silk Stockings, Silk Gloves, Silk Fringe, Silk Laces, Stitching or Sewing Silk	0	3 0	—
Manufactures of Silk, not otherwise enumerated	0	4 0	—
Stuffs of Silk and Grogram Yarn	0	1 2	—
Mixed with inkle or cotton... ..	0	1 8	—
And worsted	0	0 10	—
Mixed with any other materials	0	1 3	—
Ribands and Stuffs of Silk only‡ :—			
From 12th May, 1815, to 5th January, 1817, inclusive <i>Lb.</i>	—	—	0 4 10
From 5th January, 1817	—	—	0 6 1
Silks and Ribands of Silk mixed with gold and silver :—			
From 12th May, 1815, to 5th January, 1817, inclusive	—	—	0 6 4
From 5th January, 1817	—	—	0 7 11
Silk Stockings, Silk Gloves, Silk Fringe, Silk Laces, Stitching and Sewing Silk :—			
From 12th May, 1815, to 5th January, 1817, inclusive	—	—	0 2 10
From 5th January, 1817	—	—	0 3 7
Manufactures of Silk not otherwise enumerated or described :—			
From 12th May, 1815, to 5th January, 1817, inclusive	—	—	0 3 9
From 5th January, 1817	—	—	0 4 8
Stuffs of Silk and Grogram Yarn :—			
From 12th May, 1815, to 5th January, 1817, inclusive	—	—	0 1 1
From 5th January, 1817	—	—	0 1 4
Stuffs mixed with inkle or cotton :—			
From 12th May, 1815, to 5th January, 1817, inclusive	—	—	0 1 8
From 5th January, 1817	—	—	0 2 1
Stuffs of Silk and Worsted mixed :—			
From 12th May, 1815, to 5th January, 1817, inclusive	—	—	0 0 9
From 5th January, 1817	—	—	0 0 11

* The duties of excise are also drawbacks on exportation to Ireland.

† 54 George III, c. 120.

‡ 55 George III, c. 82.

TABLE VII.—*continued.*

Customs Tariffs of the United Kingdom.

COUNTERVAILING DUTIES, 1816-17.

British and Irish Articles.	Into Great Britain.		Into Ireland.						
	Customs.	Excise.*							
	£	s.	d.	£	s.	d.	£	s.	d.
Silk—<i>continued.</i>									
Stuffs of Silk mixed with any other material :—									
From 12th May, 1815, to 5th January, 1817, inclusive	Lb.	—	—	—	—	—	0	1	2
From 5th January, 1817	"	—	—	—	—	—	0	1	6
Silk manufactures, additional duty† ... ..	...The \$100 Value	10	0	0	—	—	10.	0	0
Printed, &c. See Printed Goods.									
Skins. See Hides.									
Snuff, viz. :—									
Rappee‡	Lb.	—	0	2	4½	0	2	2	0
Scotch‡	"	—	0	3	4	0	3	4	0
Brown‡	"	—	0	2	4	0	2	1	0
Tobacco Stalk Flour‡	"	—	0	3	1½	0	3	2	0
Or Snuff Work, not otherwise enumerated‡	"	—	0	3	4	0	3	4	0
Soap, viz. :—									
Hard Cake or Ball Soap§	Lb.	—	0	0	3	0	0	2½	0
Soft Soap	"	—	—	—	—	—	0	0	1½
Spangles. See Gold.									
Spirits, viz. :—									
By 56 George III., c. 105, in lieu of the several countervailing duties on British or Irish Spirits mentioned in 54 George III., c. 149, or in any other Act, there was to be paid, during the continuance of that Act, the several countervailing duties following, viz. :—									
Which were made or manufactured in Great Britain, and which, at any time after the 5th July, 1816, were imported from thence, by virtue of this Act, or the said Act of 54 George III., c. 149, into Ireland, at a strength not exceeding that of one to four, or 25 per cent. over hydrometer proof, and so in proportion for any less degree of strength, not being less than that of one to 10, or 10 per cent over hydrometer proof || ...									
	Gallon, Irish Wine Measure.	—	0	5	10½	—			
Which were made or manufactured in Ireland, and which, at any time after the 10th October, 1816, were imported from thence into England, at a strength not exceeding that of one to ten over hydrometer proof, and so in proportion for any greater degree of strength, not exceeding that of one to four over hydrometer proof || ...									
	Gallon, English Wine Measure.	—	0	9	6½	—			

* The duties of excise are also drawbacks on exportation to Ireland.

† Until 1st January, 1821.

‡ 56 George III., c. 44.

§ 56 George III., c. 128.

|| As to the strength of Spirits, see 56 George III., c. 140.

Customs Tariffs of the United Kingdom.

COUNTERVAILING DUTIES, 1816-17.

British and Irish Articles.	Into Great Britain.		Into Ireland.
	Customs.	Excise.*	
	£ s. d.	£ s. d.	£ s.
Spirits—continued.			
By 56 George III., c. 105, in lieu of the several countervailing duties on British or Irish Spirits mentioned in 54 George III., c. 149, or in any other Act, there was to be paid, during the continuance of that Act, the several countervailing duties following— <i>continued.</i>			
Which were made or manufactured in Ireland, and imported from thence into Scotland, between the 10th October and the 10th November, 1816, at a strength not exceeding that of one to ten over hydrometer proof, and so in proportion for any greater degree of strength not exceeding that of <i>Gallon, English</i> one to four over hydrometer proof † ... <i>Wine Measure.</i>	—	0 8 4½	—
From the 1st July, 1816, Spirits which were made or manufactured in Ireland, and imported from thence into Scotland, and which before or upon the 10th November, 1816, were imported and brought from Scotland into England, at a strength not exceeding that of one to ten over hydrometer proof †	—	0 1 2½	—
Which were made or manufactured in Ireland, and imported from thence after the 10th November, 1816, into Scotland, at a strength not exceeding that of one to ten over hydrometer proof, and so in proportion for any greater degree of strength, not exceeding that of one to four over hydrometer proof †	—	0 5 9½	—
Which were made or manufactured in Ireland, and imported from thence after the 10th November, 1816, into Scotland, and from Scotland into England, at a strength not exceeding that of one to ten over hydrometer proof †	—	0 3 9½	—
DRAWBACKS.			
By 56 George III., c. 105, from the 10th October, 1816, the following drawbacks, in respect of the duty paid on the malt used and consumed in the making of Spirits made or distilled in England or Scotland respectively from corn or grain, and which were after that time exported to Ireland, were allowed and paid in lieu of the Drawback granted in 54 George III., c. 149, viz. :—			
Made or distilled in England, and so exported after the said day, at the strength of one to ten over hydrometer proof, † and so in proportion for any greater degree of strength not exceeding that of one to four, or 25 per cent. over hydrometer proof <i>Gallon</i>	—	0 0 4½	—
Made or distilled in Scotland, and so exported after the said day, at the strengths † respectively as aforesaid	—	0 0 3½	—
From the 5th July, 1816, upon the exportation of any Spirits distilled in Ireland, from corn or grain malted or unmalted, which had been warehoused in Ireland, in manner required by law, and which were exported from thence to any part of Great Britain after the 5th July, and during the continuance of that Act, there was allowed upon such Spirits, for the duty paid on the malt used and consumed in the making of such Spirits, in lieu of all Drawbacks allowed or made payable on such Spirits by the said Act, and by 55 George III., c. 139	—	0 0 4½	—

* The duties of excise are also drawbacks on exportation to Ireland. As to the strength of Spirits, see 56 George III., c. 140.

TABLE VII.—*continued.*

Customs Tariffs of the United Kingdom.

COUNTERVAILING DUTIES, 1816-17.

British and Irish Articles.	Into Great Britain.						Into Ireland.				
	Customs.			Excise.*							
	£	s.	d.	£	s.	d.	£	s.	d.		
Starch Lb.	—			0	0	3½	—				
Stockings, not silk, or mixed with silk† The £100 Value	10	0	0	—			10	0	0		
Stuffs. See Printed Goods. See also Silk.											
Sugar, refined,‡ viz. :—											
Bastards, whole or ground § Cwt.	{	1	7	0	—		1	10	0		
	{	0	3	0	—		—				
Lumps "	{	2	10	7½	—		2	16	3½		
	{	0	5	7½	—		—				
Single Loaf "	{	2	14	0	—		3	0	0		
	{	0	6	0	—		—				
Powder Loaf and Double Loaf "	{	2	18	0½	—		3	4	5½		
	{	0	6	5	—		—				
Sugar Candy, brown "	{	2	10	7½	—		2	16	3½		
	{	0	5	7½	—		—				
Sugar Candy, white "	{	2	18	0½	—		3	4	5½		
	{	0	6	5	—		—				
Refined, of any other sort "	{	2	18	0½	—		3	4	5½		
	{	0	6	5	—		—				
Sweets made by infusion, fermentation or otherwise, from fruit, sugar, or other materials, or ingredients called "Sweets," or "Made Wines," the barrel of 31½ gallons	—			2	9	0	—				
The barrel of 32½ gallons|| ... ..	—			—			2	7	0		
Thread. See Gold.											
Tiles, deemed Pottery† The £100 Value	10	0	0	—			10	0	0		
See Bricks.											
Tin Plates† "	10	0	0	—			10	0	0		
Tobacco, unmanufactured¶ Lb.	—			—			0	1	11		
Manufactured, the lb., viz. :—							0	0	3		
Short-cut Tobacco, or Tobacco manufactured into what is called "Spanish"¶ "	—			{	0	2	10	{	0	2	8
				{	0	0	4½	{	0	2	8
Shag¶ "	—			{	0	2	7½	{	0	2	4
				{	0	0	4½	{	0	2	4
Roll¶ "	—			{	0	2	10	{	0	2	8
				{	0	0	4½	{	0	2	8
Carrot¶ Lb.	—			{	0	2	7½	{	0	2	4
				{	0	0	4½	{	0	2	4
Not otherwise enumerated¶ "	—			{	0	2	10	{	0	2	8
				{	0	0	4½	{	0	2	8
Tobacco Stalk-flour. See Snuff.											

* The duties of excise are also drawbacks on exportation to Ireland.
 † Until 1st January, 1821.
 ‡ Granted by 43 George III., c. 154, 14 George III., c. 53, 45 George III., c. 53, and 46 George III., c. 42.
 § 48 George III., c. 53.
 ¶ 53 George III., c. 110.
 ¶ These duties were granted by 55 George III., c. 129, the preamble of which stated that they were to countervail the drawbacks granted by 55 George III., c. 30, which drawbacks were to continue till the 5th April, 1818.

TABLE VII.—*continued.*

Customs Tariffs of the United Kingdom.

COUNTERVAILING DUTIES, 1816-17.

British and Irish Articles.	Into Great Britain.		Into Ireland.
	Customs.	Excise.*	
	£ s. d.	£ s. d.	£ s. d.
Twine. <i>See Cordage.</i>			
Wool Cotton. <i>See Cotton Twist.</i>			
Vellum. <i>See Leather.</i>			
Verjuice <i>The Hogshead of 63 Gallons</i>	—	0 7 8	—
Vinegar, the barrel of 34 gallons	—	0 17 8½	—
The barrel of 32 gallons	—	—	0 3 0
Wire† <i>The £100 Value</i>	10 0 0	—	10 0 0
And further, if gilt <i>Oz. Troy</i>	—	0 1 8	0 1 0
Silver Wire "	—	0 1 2	0 1 0
Gold Thread, Gold Lace, or Gold Fringe, made of Plate Wire spun upon Silk <i>Lb. Avoirdupois</i>	—	0 15 4	—
The £100 Value	—	—	10 0 0
Silver Thread, Silver Lace, or Silver Fringe, made of Plate Wire, and spun upon Silk <i>Lb. Avoirdupois</i>	—	0 11 6	—
The £100 Value	—	—	10 0 0
Yarn Cable. <i>See Cordage.</i>			
Cotton. <i>See Cotton Yarn.</i>			
All other Articles, the growth, produce, or manufacture of either country, imported into each other, were duty-free.			

* The duties of excise are also drawbacks on exportation to Ireland.
† Until 1st January 1821.

WINE.

The duty on Wines is the oldest of the Customs duties remaining at the present time. In its most ancient form it was known as "Prisage," and represented the King's right to take from the cargo of any ship by his Royal authority such portion thereof as he required for his uses. "Butlerage" was an allied portion of the Wine Revenue which came into existence in the reign of Edward I., in the year 1303, whilst "Tonnage" constituted a third form of Customs Wine Duty, first regularly imposed by Parliament in the reign of Edward III. As these duties of Prisage, Butlerage, and Tonnage lasted until the present century, it is worth while in an account of the Wine Duties, of which they are the parent, to enumerate briefly the distinctive features of each.

Madox History of the Exchequer. Chisholm. Parl. p. 366 of 1869. Burrow's Book of Rates, 1774. Forster's Digest, 1727.

PRISAGE AND BUTLERAGE.

Prisage was a part of the *Antiqua Custuma*, or Old Custom, which had been levied from time immemorial upon certain merchandise on importation, viz. : wool, woollfells, leather, wine, and probably some other articles, by the King's authority and for his own use. That these duties were ancient, even in the time of Edward I., may be legitimately inferred from a statute of that monarch, in which, after making provision against extortion by the officers, the enactment runs : "and neither the King nor his Council intend that by reason of this statute the King's right should be any way diminished for the ancient prises due and accustomed: as of wines and other goods, but that it should be fully saved unto him in all points." And that the manner of collection and of accounting for the Prisage taken to the Exchequer, had had time to crystallize into a regular system thus early, is evident from the Statute of Estreats of the same reign, which directs the "Customers" to account twice a year in a very precise manner to the Treasurer and Barons of the Exchequer, for the Customs collected by them on wines.

28 Ed. I., c. 2. Hubert Hall Customs Revenue of England. Statutes at large.

Prisage was levied in the following manner:—It was due in kind, and was single or double. Single Prisage consisted in the taking of one dolium or tun (cask of wine containing 252 gallons) from the cargo when the quantity exceeded ten tuns but was under twenty tuns. If under ten tuns Prisage was not due. Double Prisage was the taking of two tuns from every cargo amounting to or exceeding in the whole twenty tuns, and this was the utmost amount that was levied on any one cargo.

Madox. Cleland.

At the same time, to prevent evasion of Prisage, by the importation of quantities of wine just below ten tuns or twenty tuns, the old Customs books show that if the quantity exceeded nine or nineteen tuns respectively, even though it were but by a tierce, the merchant was made liable to the duty as if the full quantities of ten and twenty tuns had been imported. Or if any ship brought several small quantities "within the compass of the same vintage," each severally free from the impost, the duties were levied as if all the quantities had been imported together. And in like manner, if the same merchant brought small quantities in several ships within the same vintage, Prisage was levied as if all were imported in one ship at one time.

Madox History of the Exchequer. Cleland. Forster's Digest. Burrows, &c. Cleland Laws of Wines.

When double Prisage was due, one tun was taken from before the mast and one from behind the mast, at the pleasure of the King's Butler or Prisage Master. This officer was at liberty to taste the whole cargo and choose the best wines, filling up the vessels, or he might choose the fullest and take them away, allowing 20s. per tun for freight.

Madox. Cleland.

Prisage was due only from denizens and not from aliens, who were subject to other taxes, which will be noticed further on. In order that the King's officers might not take more than the legal proportion, the Steward of the King's house and the Treasurer of the wardrobe were to send to all the ports of England the certain quantity that was to be taken at every port.

28 Ed. I., c. 2. 25 Ed. III., c. 21. 43 Ed. III., c. 3.

In later years it became customary for the Prisage Master, who was usually the Collector of Customs at the different ports in England, to enter into an agreement with the merchants to accept a composition in lieu of levying the duty in kind. This composition was usually fixed at 5s. a butt or pipe for the whole quantity of wine on board each ship. But wines which paid Prisage duty were exempt from payment of the Subsidy of Tonnage imposed by 12 Chas. II., c. 4, and also from the additional impost leviable under the same Act, though care is taken in the 27th Rule of the Book of

Burrow's Book of Rates, pp. 113, 114. Rule 27, Book of Rates. 12 Car. II., c. 4.

Burrow's
Rates.
1 Jam. II.,
c. 3, sec. 6.
Forster's
Digest, 1727,
p. 40.

Rates to provide for the continuance of Prisage and Butlerage duties. A Customs entry of the year 1774 for a Prisage butt of Spanish wine, from a cargo of 30 pipes of wine, shows that the emolument of the Prisage Master was £13 3s. 11d. on the transaction.

Prisage duty was held by a judgment of the Court of Exchequer in Edinburgh, dated 9th February 1713, not to be due in respect of wines imported into Scotland, because by the Act of Union goods imported into Scotland could only be subjected to statutory duties of Customs, whereas Prisage was due of ancient hereditary right to the Sovereigns of England, but not to the Sovereigns of Scotland.

Freemen of the City of London and Burgesses of Southampton and Chester, also the Barons of the Cinque Ports, were free from Prisage.

Butlerage.

Butlerage is sometimes called the *Nova Custuma*, and in contradistinction to Prisage, was leviable on merchant strangers only. Aliens had been formerly liable to the payment of Prisage to the same extent as denizens, but Edward I. entered into an agreement with them, in a charter known as *Carta Mercatoria*, for the payment of a composition in lieu of Prisage, and this composition was called Butlerage. It was a duty of 2s. for every tun of wine imported; and there were certain other ancient customs specified in the charter as due also from those who should thus pay Butlerage, but of the amount of these no precise knowledge exists.

Carta
Mercatoria
vide post.
Parl. p. 344.
Cleland.

Cleland.

Subsequently, from time to time, the Kings of England granted the produce of the duties of Prisage and Butlerage to certain of their subjects, and the imposts were levied thereafter by the Collectors of Customs under the title of Prisage Masters as deputies for the Patentees, and were not brought to the account of the King. In the 13th Report of the Commissioners of Public Accounts in 1785 it was recommended that these duties should be re-vested in the Crown, and that the patent rights should be purchased from the grantees.

Parl. p. 188.

The sanction of Parliament was given in 1803 by the Act 43 Geo. III., c. 156, for the purchase by a commutation annuity charged on the Consolidated Fund, of the interest of the following holders of the Duties of Prisage and Butlerage of Wines in England and Wales:—

The Chancellor and Council of the Duchy of Lancaster, on behalf of His Majesty, for the duties in the County Palatine of Lancaster.

The Council of the Prince of Wales and Duke of Cornwall, for similar rights in the Duchy of Cornwall.

The Duke of Beaufort for his rights in the ports of Swansea and Chepstow, in the Principality of Wales.

And the Marquis of Bute in the port of Cardiff, in the Principality of Wales.

The Duke of Grafton in all other ports of England.

46 Geo. III.,
c. 79.
49 Geo. III.,
c. 98.

The Duke of Grafton's interest was commuted in 1806, for an annuity of £6,870, charged on the Consolidated Fund, this amount being the average net receipt of the twelve previous years; one-third of this pension was redeemed in 1808, and the remaining two-thirds in 1815.

The rights of the Prince of Wales to these duties in Cornwall were surrendered in 1825, in consideration of a payment of £27,000 out of the Consolidated Fund, by 5 Geo. IV., c. 78.

50 Geo. III.,
c. 101.

The duties of Prisage and Butlerage in Ireland had been granted to the Dukes of Ormond, but in 1810 Parliament purchased the rights from that family for the sum of £199,384.

TONNAGE.

16 Charles I.
Forster's
Digest, 1727,
p. 37.

The real foundation of Tonnage and Poundage was for the guarding of the seas in order that merchants might trade with safety, and the early statutes show that this was constantly made the condition of granting such subsidies. The Saxon laws put a merchant upon the footing and degree of Thane when he had thrice crossed the seas at his own expense. Some authorities have quoted Danegelt as the oldest form of this tax, because it was for the express purpose of guarding against piracy. But it is undoubted that this was the primary reason for Tonnage and Poundage in later years, for in the preamble to the grant of the Subsidy of Tonnage and Poundage in the 16th year of King Charles I., we find it stated that while insisting on the right of the subject to exemption from such taxation, except with the consent of Parliament, yet the Commons "taking into their consideration the great perill that might ensue to this Realme by the not guarding of the Seas &c., doe give and grant to the King a Subsidy of Tonnage," &c. &c.

The Tonnage duty on wines, took its name from the ton or tun, a cask containing 252 gallons, in which the wines of France and the wine-producing countries of the Levant and the south of Europe, were generally imported in the middle ages. The grant of duty usually called the Subsidy of Tonnage took the form of a payment of a certain amount per ton—2s. in the first instance recorded in the Statutes in 1373, subsequently 3s., and 6s. for what were known as "sweet wines." These very moderate rates were similar to those already cited as having been granted by Edward I. in *Carta Mercatoria* to the alien merchants trading to the kingdom, whom he found it to his interest to encourage. This document, which accorded them the right to trade freely, and secured them against undue exactions, though it is not applicable to English subjects, is really the parent of the numerous Acts of Tonnage and Poundage which have played such an important part in English history. It secured justice to these foreign merchants and freed them from the prises of the King, in return for a grant to him, on their part, of a Tonnage duty of 2s. on each "dolium" of wine imported into the kingdom, and other specified duties on wool, hides, woollens, cloths, and wax; and upon "other wares and merchandises of different sorts which cannot easily be put to a certain rate of Custom," 3d. in the pound "on every twenty shillings estimation and value." This latter tax continued until quite modern times under the name of "Petty Custom."

2 Henry VI.
18 Henry VI.
1 Rich. II.
5 & 6 Anne,
c. 27.

47 Ed. III.

Carta Mercatoria was granted in 1303, and as it is the first recorded Customs enactment containing a clear grant of a Tonnage duty and a Poundage duty (although against aliens only) it is thought well to give it here in its entirety. The original is in Latin, but the following is the translation as given in the Book of Rates preserved at the Custom House, London:—

1303.
Carta Marca-
toria.
31 Ed. I.

"For Merchant Strangers }
concerning liberties granted }
to them }
"The King to his Archbishops &c., sendeth Greeting. Concerning the good Condition of all the Merchants of the Kingdoms, Lands, and Provinces underwritten: That is to say, Germany, France, Spain, Portugal, Navarr, Lombardy, Tuscany, Provence, Cathalonia; Our Dukedoms of Aquitain, Tholous, Turein, Flanders, Brabant, and all other Lands, and forrein places by what name soever called, coming into Our Kingdom of England and there remaining.

"We being very solicitous, out of Our especial care, that under Our Dominion, a freedom of Tranquility, & full Security for the said Merchants may be provided for the future, so as they may the more readily apply themselves to the service of Us, and of Our Kingdom, We graciously answering their Petitions, and ordaining more amply for securing their Condition in form following underwritten are pleased to grant to the said Merchants for Us and Our Heirs for ever. *Imprimis*, That is to say, That all Merchants of the said Kingdoms, and Lands, may come from any other place, safe and secure under Our Tuition and Protection into our said Kingdom of England, and everywhere within Our Dominion, with their Merchandizes of what sort soever and be unmolested and quiet concerning (a) Murage (b) Pontage, and (c) Pavage, and that within Our said Kingdom, and Dominion, they may Traffick in the Cities, Boroughs and Market Towns, onely in gross, as well with Natives, or Inhabitants of this Our Kingdom and Dominion aforesaid, as with Strangers, forrein and Domestick; But so, as their Wares vulgarly called Mercerie or the *Species* thereof they may sell by retail, as formerly hath been accustomed. And that all the said Merchants may carry, or cause to be carried whether they please, their Merchandize which they have brought into Our said Kingdom, & Dominion, or bought in Our said Kingdom & Dominion, or otherwise acquired, Except to the Lands of the manifest and notorious Enemies of our Kingdom, paying the Customs which shall be due, Wines only excepted, which shall not be exported out of Our said Kingdom, or Dominion, after they have been Imported into Our said Kingdom, or Dominion without our pleasure and special Licence, by any way or means whatsoever.

"Item. That the said Merchants may lodge in the Cities Boroughs, and Towns aforesaid, at their own pleasure, & there stay with their Goods to the content of them who entertain them.

"Item, That every Contract made by the said Merchants with what persons soever, and from what places soever, for what kind of Merchandizes soever, shall be firm and stable, so that neither of the Merchants shall depart from or go back from his bargain, after a *Gods-penny* is given and received, between the principal persons contracting; and if it happen that a Contention arise on the said Contract, there shall be a Tryal, or Inquisition, according to the Usages and Customs of the Fairs, and Towns where such Contract shall be made or begun.

"Item, We promise to the aforesaid Merchants, and for Us, and Our Heirs for ever grant, That We by no means whatsoever will make, nor suffer to be made any Prise or arrest or detention by occasion of Prise, for the future upon their said Wares, Merchandizes, or other their Goods by Us, or by any other, or others in any case, and necessity whatsoever, against the will of the said

Merchants, without the price presently paid, for which the said Merchants might sell to others, wares of the like sort for, or otherwise to satisfie them, so as they shall repute themselves contented. And that no Appraisalment or value shall be put upon the said Merchants Wares, Merchandizes, or Goods, by Us or Our Ministers.

“ *Item*, We will, that all Bayliffs, and Officers of Fairs, Cities, Boroughs, and Market Towns, shall do speedy Justice, to the said Merchants complaining to them, from day to day, without delay, according to the *Merchants Law*, concerning all and everything which by the said *Law* may be determined : And if any defect shall happen to be found in any of Our Bayliffs or Ministers aforesaid, whereby the said Merchants or any of their Factors shall suffer loss, although the Merchant recover his losses against the party in the whole. Yet nevertheless, the Bayliff or other Ministers of Ours as the fault requires shall be punished, and we grant the said punishment in favour of the Merchants aforesaid, for compleating their right.

“ *Item*, That in all kinds of Pleas, saving in the case of Crime, for which the pain of Death is liable to be inflicted, where the Merchant shall be impleaded, or he implead another, of whatsoever condition he that is impleaded be of, whether a Forreiner or a Domestick in the said Fairs, Cities, or Boroughs, where there is a sufficient plenty of Merchants of the Lands aforesaid, and Inquisition there ought to be made ; Half of the Inquisition shall be of the said forrein Merchants, and the other half of honest and lawful men, where the Plea happens to be : And if a sufficient number of Merchants of the said Lands shall not be found, let those be put in the Inquisition who shall be found fit in that place, and let the residue be of other good and fit men, in the places in which that plaint shall be.

“ *Item*, We will, ordain and appoint, That in every Market Town and Fair of Our said Kingdom, and elsewhere within Our Dominion *Our Weight* is to be put in a certain place, and before weighing thereof, the Scale to be empty in the presence of Buyer and Seller, and the arms thereof to be equal, and when he hath set the Scale equal, he is forthwith to take off his hands so that it may remain equal ; And that throughout Our whole Kingdom and Dominion, there be one Weight and Measure, both of them sealed with the sign of Our Standard, and that every one may have a scale of one *Quarteroni* and under, where contrary to the Governour of the said place, or Liberty by Us, or Our ancestors was not granted, or contrary to the Custom of the Villages and Fairs hitherto observed.

“ *Item*, We will and grant, That some certain faithful and discreet person residing in *London*, may be appointed a *Justice* in behalf of the beforementioned Merchants, before whom they may plead specially, and more speedily recover their Debts, if the Sheriffs, and Mayors, distribute not to them, day by day, compleat and speedy Justice ; that then a Commission be granted to the aforesaid Merchants, besides this present Charter, *viz.* Concerning those (*Goods*) which are to be conveyed between Merchants and Merchants, according to the *Merchants Law*.

“ *Item*, We Ordain and appoint, and Our will, and pleasure is, for Us, and Our Heirs, that this Ordinance, and Statute, be firmly kept for ever, notwithstanding any liberty whatsoever which We or Our Heirs for the future shall grant ; the said Merchants ought not to loose their above written Liberties, or any of them : And for and in consideration of their obtaining the said Liberties, and free Usages, and Our Prises to be remitted to them : All and singular the said Merchants for themselves, and all others on their part, have heartily and unanimously granted to Us that for every *Hogshead of Wine* which they shall bring in, or cause to be brought in within Our Kingdom, or Dominion thereof ; and from whence they are obliged to pay freight to the Mariners, to pay to Us and to Our Heirs, by the name of Custom two shillings over and above the antient Customs due, and accustomed to be paid in *pence* within forty dayes after the said Wines are put on shore out of the Ships.

“ *Item* for every *sack of Wooll*, which the said Merchants, or others in their names do buy, and out of this Kingdom transport, or buy to transport, shall pay forty pence over and above the antient Custom of half a Mark, which formerly was paid. And for a Last of Hides carried out of this Our Kingdom and Dominion thereof, to be sold, half a Mark over and above that which according to antient Custom was formerly paid, and likewise for three hundred Wooll-fels to be carried out of this Kingdom forty pence, besides that certain sum which according to antient Custom was formrly given.

“ *Item* Two shillings for every Scarlet, and Cloth dyed in grain.

“ *Item* Eighteen pence for every Cloth in which part of a grain-colour is intermixt.

“ *Item* Twelve pence for every other Cloth without grain.

“ *Item* Twelve pence for every Quintal of Wax.

“ And whereas some of the said Merchants deal in other Commodities, as Goods weighed with *Avoir-du-pois* Weights, and in other fine Goods as Cloth of *Tarsen*, of Silk, of *Cindatis*, of Hair, and in divers other Merchandizes, in Horses also, and other Animals, Corn, and other Wares and Merchandizes of different sorts, which cannot easily be put to a certain rate of Custom ; The said Merchants have consented to give to Us and Our Heirs for every twenty shillings estimation and value of those Wares and Merchandizes, by whatsoever name they be called three pence in the pound. upon the Entrance of their Wares and Merchandizes into Our Kingdom, and Dominion aforesaid, within twenty days after such Wares and Merchandizes shall be brought into Our Kingdom, and Dominion aforesaid, and there shall be unladen, or sold. And likewise three pence for every twenty shillings, at the Exporting of what kind soever of Wares or Merchandizes brought in Our Kingdom, and Dominion aforesaid, besides the antient Customs formerly given to Us or to others. And over and above the value and estimation of the said Wares and Merchandises for which three pence for every twenty shillings as aforesaid are to be paid, they are to have credit by Letters, by them to be produced from their Principals or Partners, and if they have none, Let it be determined in this case, by the Oaths of the said Merchants, or in their absence, of their Servants.

“ Moreover it may be lawful for the Society of the Merchants aforesaid, to sell Wooll to the fellows of the said Society, and likewise to buy the same one of another within Our Kingdom and Dominion, without payment of Custom : Provided that the said Wooll come not to such hands whereby we may be defrauded of Our Customs.

“ And furthermore be it known, That after the said Merchants have once in any one place within Our Kingdom and Dominion paid our Customs granted, as aforesaid, to Us for their Merchandizes in form aforesaid and thereupon they have their Warrant, they shall be free, and unmolested in all other places, within Our Kingdom, and Dominion from payment of the said Custom for the same Commodities or Merchandizes by the said Warrant, whether such Merchandizes remain within Our Kingdom, and Dominion, or are carried out, Except Wines, which without Our leave, or licence, as aforesaid, are by no means to be exported out of Our Kingdom.

“ We will also, and for Us, and Our Heirs grant, That no Exaction, Prise or loan, or any other burden shall be imposed in any part or measure on the persons of the said Merchants, their Merchandizes, or Goods contrary to the form before expressed and granted.

“ Witness hereto, The Reverend Fathers Robert Archbishop of *Canterbury* Primate of all England, *Walter* Bishop of *Coventry* and *Lichfield*, *Henry de Lacy* Earl of *Lincoln*, *Humphrey de Bohun*, Earl of *Hereford* and *Essex*, and Constable of *England*, *Adomarus* of *Valentia*, *Galfrid* of *Geynvil*, *Hugh le de Spencer*, *Walter de bello Campo* Chamberlain of Our House, *Robert* of *Bures*, and others. Given by Our Hand at *Westminster* the first day of *February*.

“ Examined with the Record.

“ By us { SAMUEL WISEMAN one
of the Clerks of the Office
of Records in the Tower
of London.

J.W.

“ This agrees with the Record.

“ WILL. RYLEY Deputy
to *Alger May*
Knight.

“ NOTE (*in the Book of Rates 1660*).—That although by *Carta Mercatoria*, the Merchant Stranger hath certain days allowed for the payment of Customs, after the landing of his Wines, &c., yet by the Act for Tonnage and Poundage, the Customs of all Goods are to be paid, tendred, or agreed for, before landing thereof, upon the Penalty of the Forfeiture of the same.”

In the twenty-first year of Edward III., Merchants having been robbed and murdered, an Ordinance was made by the King and Peers that, for the safe conduct of merchant shipping, 2s. should be taken of every tun of Wine and 6d. in the pound value of all goods imported, but this was complained of by the Commons as a violation of the law. But in the forty-seventh year of Edward III. occurred the first regular Parliamentary grant of Tonnage on Wines, and thenceforward the grant continued to be renewed from time to time with little variation as to rates. The amount of the tax remained at 2s. per ton as granted by the Act of Edward III. until 1386 (10 Richard II.) when it was granted at the rate of 3s. In the eighth year of Henry VI., 3s. additional was levied on the sweet wines of aliens. On the succession of Edward VI., 1s. per ‘awme’ of Rhenish Wine was

Hall, vol. I.,
appendix.

added, and these rates were continued until the reign of Charles I. But various restraints were, from time to time, added, as in the fifth year of Henry VIII.'s reign when it was enacted that Aliens should import with every butt of sweet wines 10 good bow-staves or forfeit 13s. 4d. with each butt, and in the twenty-third year of the same monarch when it was decreed that "none shall land at any place within the Realm any manner of French wines between the Feast of St. Michael and the Purification of our Lady upon pain of forfeiture of the same."

1491.
7 Hen. VII.,
c. 8.

The provisions of 7 Henry VII., c 8., do not seem very consistent with the grant made in *Carta Mercatoria*. By that Act it was provided that every merchant stranger should pay for Custom, 18s. a butt besides the old Custom, "and no butt shall be sold above £4—To continue until the Venetians abate their new impositions of four ducats at Candy." This is an early instance of a fiscal retaliatory measure.

1558-1625.
Forster's
Digest.
Customs
Report, 1857.

In the reigns of Elizabeth and James I., the foregoing rates were materially increased by means which do not appear in the Statute book, but which seem to have been simply the Warrant of the Sovereign. The rates of duty thus levied on Wines by what were called the *New Impositions* of the latter monarch are given as follows in the first report of the Board of Customs, and it must be remembered that they were in addition to the legal duties of tonnage :—

(1st) Duties paid for Wines brought in by Englishmen.

		s. d. £ s. d.		
Gascoigne and French Wines, and all other Wines of the growth of the French King's Dominions.	Brought into the Port of London, the tonne.	Subsidie	3 0	} 3 0 0
		Impost	42 0	
Composition	15 0			
	Brought into any of the other ports, the tonne.	Subsidie	3 0	} 0 40 0
		Impost... ..	37 0	
Rhenish Wine brought into any port, the awme		Subsidie... ..	0 12		} 0 9 8
		Impost	8 8	
Mascadelles, Malmsies, and all other Wines of the growth of the Levant.	Brought into the Port of London, Bristol, or Southampton, the butt.	Subsidie	0 18	} 0 24 4
		Impost... ..	20 4	
Composition	2 6			
	Brought into any of the other ports, the butt.	Subsidie... ..	0 18	} 0 21 10
		Impost	20 4	
Sacks, Canaries, Malagaes, Maderaes, Romneys, and Hollocks.	Brought into the Port of London, Bristol, or Southampton, the butt or pipe.	Subsidie... ..	0 18		} 0 30 0
		Impost { Old	18 6	
		{ New	7 6	
		Composition	2 6	
	Brought into any of the other ports, the butt or pipe.	Subsidie... ..	0 18	} 0 27 6
		Impost { Old	18 6	
		{ New	7 6	
Bastards, Teints, and Alicants ...	Brought into any port, the butte or pipe.	Subsidie... ..	0 18	} 0 26 0
		Impost { Old	17 0	
		{ New	7 6	

(2nd) Duties paid for Wines brought in by strangers.

		s. d. £ s. d.		
Gascoigne and French Wines, and all other Wines of the growth of the French King's Dominions.	Brought into the Port of London, the tonne.	Subsidie... ..	6 0	} 3 5 0
		Impost	42 0	
		Composition	15 0	
		Butlerage	2 0	
	Brought into any of the other ports, the tonne.	Subsidie... ..	6 0	} 2 5 0
		Impost	37 0	
		Butlerage	2 0	

				s.	d.	£	s.	d.	
Rhenish Wines brought into any port, the awme	}	Subsidie...	..	..	..	0	12		
		Impost ... ..	..	..	..	8	8	0 10 0	
		Butlerage ... ..	..	..	..	0	4		
		Subsidie...	..	..	..	3	0		
Muscadells, Malmsies and all other Wines, the growth of the Levant.	Brought into the Ports of London, Bristol, Southampton, the butt.	Customs...	..	..	..	6	8		
		Southampton duty ... ..	..	..	..	10	0	2 3 6	
		Impost ... ..	..	..	..	20	4		
		Composition ... ..	..	..	..	2	6		
		Butlerage ... ..	..	..	..	0	12		
	Brought into any of the other ports, the butt.	Subsidie...	..	..	..	..	3	0	
		Customs...	..	..	..	..	6	8	
		Southampton duty ... ..	..	..	..	..	10	0	2 1 0
		Impost ... ..	..	..	..	..	20	4	
		Butlerage ... ..	..	..	..	..	0	12	
Sackes, Canaries, Malagaes, Maderaes, Romneys, and Hollocks.	Brought into the Ports of London, Bristol, or Southampton, the pipe.	Impost {	Old ... ..	..	..	..	18	6	1 12
			New ... ..	..	..	..	7	6	
		Composition ... ..	..	..	..	..	2	6	
		Butlerage ... ..	..	..	..	..	0	12	
		Subsidie...	..	..	..	..	3	0	
	Brought into any other of the ports, the pipe.	Impost {	Old ... ..	..	..	..	18	6	1 10
			New ... ..	..	..	..	7	6	
		Butlerage ... ..	..	..	..	..	0	12	
		Subsidie...	..	..	..	..	3	0	
		Bastards, Toints, and Alicants ...	Brought into any port, the butt or pipe.	Impost {	Old	17	0	1 8
New ... ..	..				..	..	7	6	
Butlerage ... ..	..			..	..	..	0	12	
Subsidie...	..			..	..	..	3	0	

NOTE.—That for all Gascoigne or French Wines as shall be landed at any of the outports by any merchant, English or stranger, and afterwards brought to London, there is to be paid for every tonne, 20s. ; and so after the rate over and besides all such duties as were formerly paid for the same at the port where they were first landed.

In 1660, by the Act, 12 Charles II., c. 4, the Customs duties were consolidated, and the Subsidy of Tonnage on Wines and the Additional Duty were as follows :—

1660.
12 Chas. II.,
c. 4.
Book of
Rates, 1671.
Carkess'
Rates, 1726.

“ The Subsidy of Tonnage upon all Wines to be brought into the Port of London and all other Ports of England and Dominions thereof by English men.

	Subsidy.	Additional Duty.
	£ s.	£ s.
“ Gascoigne and French Wines brought into the Port of London, the ton,		
“ to pay	4 10	3 0
“ Brought into all other ports, to pay	3 0	3 0
“ Rhenish Wines brought into any port, the awme	1 0	0 10
“ Muscadells, Malmsies and other Wines of the Levant brought into the		
“ ports of London, Bristol or Southampton, the Butt or Pipe, to pay	2 5	2 0
“ Brought into all other ports, to pay	1 10	2 0
“ Sacks, Malagaes, Maderaes, Romneys, Hollocks, Bastards, Tents and		
“ Alicants brought into the Port of London, the Butt or Pipe, to pay	2 5	2 0
“ Brought into all other ports, to pay	1 10	2 0
“ Portugal and Maderaes brought into the Port of London, the Butt or		
“ Pipe, to pay	2 5	1 10
“ Brought into all other Ports, to pay	1 10	1 10

“ All merchant strangers bringing in any sorts of the said wines are to pay 30s. in the ton over and above the aforesaid rates which the Natives pay ; Including 20s. the ton formerly paid to his Majesty by the name of Southampton duties for Muscadells, Malmsies, and all other wines of the growth of the Levant.

“ For which sorts of wines the stranger is also to pay to the use of the town of Southampton for every Butt or Pipe the sum of ten shillings.

“ Moreover the stranger is to pay the ancient duty of Butlerage, which is 2s. upon every Tonne.

“ Note that such wines as shall be landed in any of the Outports, and Custome paid, and afterwards brought to the Port of London by Certificate, shall pay so much more Custom as they paid short of the duty due in the Port of London.”

It is not a little curious that Wine imported into the Port of London should for at least a century and a half have been subject to higher duties than Wine imported at the Outports. Such however was the case, and until the commencement of the 19th century, Wine might not be removed to London from an Outport without the certificate named above, shewing that the difference between the London and Outport rates of duty had been paid. This difference of treatment was abolished by the Act 43, George III., c. 68, in 1803.

About this time too, there was enacted a provision with respect to Wine, which has left its mark on Customs practice until the present day. The 12 Charles II., c. 25, which regulated the sale of Wine by retail, was also “ for preventing abuses in the mingling, corrupting, and vitiating of Wines, and imposed a penalty of £100 upon any Merchant, Vintner, Winecooper, or other person who should ” mingle or utter any Spanish wine with any French or Rhenish wine or Cyder, Perry, Honey, Sugar, Syrups or Molasses, or put in any Isinglass, Brimstone, Lime, Raisins, Juice of Raisins, Water, or any other liquor or any Clary, or any other herb or any sort of Flesh whatsoever. Vitriol was also forbidden to be mixed; and altogether, the practices of the day would appear to have been very reprehensible to necessitate this clause. But even at the present time the Customs Consolidation Act forbids the mixing of wines of different sorts. The Act of Charles II. quoted, also forbade Canary, Muscatel or Spanish wine to be sold at a higher price than 18d. the quart, or Rhenish wine at a higher price than 12d. a quart. It nominated a Tribunal consisting of the Lord Chancellor, the Lord Treasurer, the Lord President of the Council, the Lord Privy Seal and the two Chief Justices, to settle the price of Wines once a year.

By the middle of the 18th century the difficulty of calculating the duty on a cask of Wine (and many other commodities) had, owing to the many complicated and co-existing Subsidies and duties, become so great that it was almost impossible for anyone outside the ranks of Officials to attempt to do so, without risk of incurring fines or penalties for incorrect entries. Hence Officers in the Long Room or elsewhere were employed by the merchants for this purpose and their fees and exactions became a serious abuse. The calculation for payment of duty on a single ton of French Wine in 1774, put in the simplest way, was as follows :—

Imported into London by British subjects in British ships.

Burrow's
Book of
Rates, 1774.

	£	s.	d.
Old Subsidy	4	4	7 ⁴ / ₃₀
Additional duty	2	11	10 ¹ / ₃₀
Coinage	0	10	0
New Subsidy	4	4	7 ⁴ / ₃₀
3rd Subsidy	1	8	2 ⁶ / ₃₀
3rds Subsidy	2	16	4 ¹⁶ / ₃₀
Impost on Wine	6	10	2 ¹⁷ / ₃₀
Impost 1692	7	0	4 ¹⁶ / ₃₀
Duty on Wine 1745	8	0	0
Duty on Wine 1763	8	0	0
French duty	23	10	0
TOTAL	68	16	4 ¹ / ₃₀

The reason for the separate enumeration upon the entries of all these different Subsidies and Imposts was because, by the old method of legislation, each new duty as it was granted was mortgaged to the public creditors and was earmarked for a particular purpose in the Act which imposed it. Consequently all the different component sums making up the total of each entry had to be returned to the Comptroller General separately, so that they might be allocated to the various funds.

And each one of the foregoing heads was itself the subject of minor calculations, as for instance in some cases 12 per cent. was allowable for leakage, in others 8 per cent., whilst if the merchant was an alien he paid a higher rate than if he was a British subject, and if the wine was imported in a British ship it was liable to a lighter rate of duty than if imported in a foreign ship. Different rates again were payable in Outports from those payable in London, and in the latter City local dues under ancient Charters were also payable such as Scavage, Package, Portage, Packers' fees, and Officers' fees of all kinds. In 1784 the following were the duties on one ton of 252 gallons of the principal kinds of wine :

1784.

By what Acts granted.	—	French.	Portugal.	Spanish.	Rhenish.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
12 Chas. II., Cap. 4	Old Subsidy	3 19 2 $\frac{1}{10}$	3 19 2 $\frac{1}{10}$	3 19 2 $\frac{1}{10}$	5 5 7 $\frac{1}{10}$
9 & 10 Wm. III., Cap. 23	New Subsidy	3 19 2 $\frac{1}{10}$	3 19 2 $\frac{1}{10}$	3 19 2 $\frac{1}{10}$	5 5 7 $\frac{1}{10}$
2 & 3 Anne, Cap. 9	$\frac{1}{4}$ Subsidy	1 6 4 $\frac{1}{10}$	1 6 4 $\frac{1}{10}$	1 6 4 $\frac{1}{10}$	1 15 2 $\frac{1}{10}$
3 & 4 Anne, Cap. 5	$\frac{3}{4}$ Subsidy	2 12 9 $\frac{1}{10}$	2 12 9 $\frac{1}{10}$	2 12 9 $\frac{1}{10}$	3 10 4 $\frac{1}{10}$
12 Chas. II., Cap. 4	Additional Duty	2 12 9 $\frac{1}{10}$	2 12 9 $\frac{1}{10}$	3 10 4 $\frac{1}{10}$	2 12 9 $\frac{1}{10}$
18 Chas. II., Cap. 5	Coinage	0 10 0	0 10 0	0 10 0	0 10 0
1 Jac. II., Cap. 3	Impost	7 0 9 $\frac{1}{10}$	10 11 2 $\frac{1}{10}$	10 11 2 $\frac{1}{10}$	10 11 2 $\frac{1}{10}$
4 Wm. and Mar., Cap. 5	New Impost	8 0 0	...	...	...
7 & 8 Wm. III., Cap. 20	£25 per Ton	25 0 0	...	...	...
18 Geo. II., Cap. 9	New Duty, 1745	8 0 0	4 0 0	4 0 0	4 0 0
3 Geo. III., Cap. 12	New Duty, 1763	8 0 0	4 0 0	4 0 0	4 0 0
18 Geo. III., Cap. 27	New Duty, 1778	8 8 0	4 4 0	4 4 0	4 4 0
20 Geo. III., Cap. 30	New Duty, 1780	8 0 0	4 0 0	4 0 0	4 0 0
		87 9 2 $\frac{1}{10}$	41 15 7 $\frac{1}{10}$	42 18 2 $\frac{1}{10}$	45 14 9 $\frac{1}{10}$
19 Geo. III., Cap. 25	Additional Impost, 1779	4 7 5 $\frac{1}{10}$	2 1 9 $\frac{1}{10}$	2 2 7 $\frac{1}{10}$	2 5 8 $\frac{1}{10}$
22 Geo. III., Cap. 46	Additional Impost, 1782	4 7 5 $\frac{1}{10}$	2 1 9 $\frac{1}{10}$	2 2 7 $\frac{1}{10}$	2 5 8 $\frac{1}{10}$
	Total Duties, 1784 £	96 4 1 $\frac{1}{10}$	45 19 1 $\frac{1}{10}$	46 18 6 $\frac{1}{10}$	50 6 3 $\frac{1}{10}$

Pitt's great Act of 1787 made an enormous simplification of this intolerable state of affairs though Officers still continued to find cause for the exaction of fees. The rates on wine were, however, still sufficiently complicated, according to modern notions, as the following table will shew :—

1787.
27 Geo. III.,
c. 13.

Duties on Wine by 27 Geo. III., c. 13.

WINE.

Rate of Duty.
£ s. d.

Rhenish, German, and Hungary Wine, viz. :

Imported into any Port of Great Britain—

In a British built ship, the ton, containing 252 gallons	33 12 0
In a foreign ship, the ton, containing 252 gallons	37 16 0

Portugal, Madeira, Spanish, and all other Wines, not otherwise enumerated, viz. :

Imported into the Port of London—

In a British built ship, the ton, containing 252 gallons	19 12 0
In a foreign ship, the ton, containing 252 gallons	22 8 0

Imported into any Port of Great Britain, except the Port of London—

In a British built ship, the ton, containing 252 gallons	16 16 0
In a foreign ship, the ton, containing 252 gallons	19 12 0

WINE, entered for Prilage, viz. :

Rhenish, German, or Hungary Wine, viz. :

Imported into any Port of England—

In a British built ship, the ton, containing 252 gallons	24 6 9
In a foreign ship, the ton, containing 252 gallons	27 1 9

				Rate of Duty.
				£ s. d.
WINE, entered for Prisage— <i>continued</i> .				
Portugal, Madeira, Spanish, and all other Wines, not otherwise enumerated,				
viz. :				
Imported into the Port of London—				
In a British built ship, the ton, containing 252 gallons	...	...	...	14 7 11
In a foreign ship, the ton, containing 252 gallons	...	...	...	16 4 6
Imported into any Port of England, except the Port of London—				
In a British built ship, the ton, containing 252 gallons	...	...	...	12 11 2
In a foreign ship, the ton, containing 252 gallons	...	...	...	14 7 11

WINE, of the produce of the European dominions of the French King, viz. :

Imported into the Port of London—				
In a British built ship, the ton, containing 252 gallons	...	...	...	29 8 0
In a foreign ship, the ton, containing 252 gallons	...	...	...	33 12 0
Imported into any Port of Great Britain, except the Port of London—				
In a British built ship, the ton, containing 252 gallons	...	...	...	25 4 0
In a foreign ship, the ton, containing 252 gallons	...	...	...	29 8 0

WINE, of the produce of the European dominions of the French King, entered for Prisage, viz. :

Imported into the Port of London—				
In a British built ship, the ton, containing 252 gallons	...	...	...	21 11 10
In a foreign ship, the ton, containing 252 gallons	...	..	..	24 6 9
Imported into any Port of England, except the Port of London—				
In a British built ship, the ton, containing 252 gallons	...	...	...	18 16 10
In a foreign ship, the ton, containing 252 gallons	...	...	...	21 11 10

Wine was subject also to the Duties of Excise imposed by the same Act.

It may be recorded here that under 13 & 14 Chas. II., c. 11, it had been illegal to import into England from Germany or the Netherlands any kind of wine except Rhenish wine, and this prohibition remained in force from 1662 until 1782 when it was removed by 22 Geo. III., c. 78.

Coinage.
Parl. p. 1849.
18 Chas. II.,
c. 5.
4 Ann., c. 22.
25 Chas. II.,
c. 2.
9 Geo. II.
c. 23.
9 Geo. III.
c. 25.

Two Customs duties—one on wine, the other on spirits—were known by the name of “Coinage Duties.” They were imposed by an Act, 18 Chas. II., c. 5, and the produce was directed to be distinguished and kept apart in the Offices of the Customs and the Exchequer, and to be applied to no other use but that of defraying the expenses of the Mint. This provision was continued by other Acts in the following reigns. When the Mint expenditure exceeded the produce of these duties, the deficiency was, by 1 Geo. I., stat. 2, cap. 43, authorised to be paid out of the supplies of the year, provided that the total annual expenditure did not exceed £15,000. By the Act 9 Geo. II., c. 23, the Coinage duty on spirits was carried and appropriated to the uses of the Aggregate fund. The remaining branch, the Coinage duty on wine, was made perpetual by an Act of 9 Geo. III., c. 25. In the year 1785 the Coinage duty on wine amounted to £6,807, and that on spirits to £12,925. Under Mr. Pitt's Consolidation Act, 27 Geo. III., c. 13, these duties were carried to the Consolidated Fund from 10th May 1787, and were no longer distinguished as Coinage duties. Under section 64 of this Act the Treasury was empowered to issue out of any Customs duties, sums to the amount of £15,000 a year for the Mint expenditure.

The rates were 10s. per ton of 252 gallons for wine, vinegar, cider, and beer, and £1 per ton for “Brandywines and Strongwaters,” and the entire amount was drawn back on exportation.

Southampton
Duty.

There remains to be noticed one other curious old branch of the wine duties which was payable in every port of England and Wales, and which disappeared at the close of the eighteenth century. It was called the Southampton duty, and originated in a grant from Philip and Mary, under the

Great Seal, to the Mayor, Bailiffs, and Burgesses of that town, "that all manner of Malmesies and other sweete wines growyng in the Islandes of Candye and Kotymo within the pties (parts or parties) of Levant beyonde the sea or in any other parte of Levante aforesayde which from the feaste of St. John Baptyste nexte following the date of the said lres patentes should be transported from the parties beyonde the sea into this Realme of Englande, shoulde in no parte of the sayde Realme of Englande bee put to land but onely at the sayd Porte and Towne of Sowthampton." This flow of commerce had enabled the Corporation "to maintaine upholde and repaire at their onely costes and charges the Walles, Seabanckes and Diches aboute the said Towne and to have in a readines for defence against the forreine ennemies great plentie of Armo^r, weapons, ordinance, shott, powder, and other artilarie and thinges needful."

Forster's
Digest.
Hall's
Customs.

It appears, however, by a petition of the Mayor and Burgesses to Queen Elizabeth, that this ordinance had been disregarded, and the petitioners asked that they might be allowed to sue for the penalties granted by the said Letters Patent against any merchant stranger who landed such wines elsewhere than at Southampton, viz.: 20s. for every butt, "and that one moyetie of the sayd forfeiture may be unto yo^r highness yo^r heires and theyr successoures and th' other moyetie to the sayd Mayor, Bayliefes and Burgesses and theyr successoures." This petition Queen Elizabeth was pleased to grant, and it continued to be paid in respect of all sweet (or Levant) wines landed at any port of England and Wales other than Southampton, being specially provided for in the Book of Rates annexed to the great Tonnage and Poundage Act of Charles II. Finally it was swept away in the general reform of the Customs undertaken by Mr. Pitt in 1787.

The tables given at the end of this chapter relate only to the duties of Customs leviabie upon wine, but it is to be noted that prior to 1825 there were heavy duties of Excise upon this article differentiated, as in the case of the Customs impost, according to the country of production. Wines were subject to both duties, a fact very necessary to be borne in mind in considering the tariffs of those times.

Excise Duties
on Wines.

Thus, in 1789 the total duty per wine gallon* (as the old measure was called) on French wine was 3s. 9d., of which 2s. 4d. was Customs and 1s. 5d. Excise. In 1805, in the midst of our war with France, the Excise portion of the duty on wines had risen to the following rates, which must be deducted from those set forth in the table at page 145 in order to arrive at the Customs rate of duty:—

Excise Duty on Wines in 1805.

									<i>s.</i>	<i>d.</i>
French	...	...	...	...	...	...	per wine gallon	6	2½	
Portugal, Madeira, Spanish	...	...	...	...	...	...	" "	4	2	
Cape	...	...	...	...	...	...	" "	4	2	
Other sorts	...	...	...	...	...	...	" "	4	2	

In 1813 these were altered to—

French	...	...	...	...	...	...	per wine gallon	11	2½	
Portugal, Madeira, Spanish	...	...	...	...	...	...	" "	4	2	
Cape	...	...	...	...	...	...	" "	1	4½	
Other sorts	...	...	...	...	...	...	" "	4	2	

In 1814 the duty on French wine was reduced to 6s. 2½d. per wine gallon, but the Excise duties on other wines remained unaltered until their transfer to the Customs in 1825, since which date they have been exclusively under the administration of that Department.

By reference to the general table of the rates of duty upon Wine as given at the end of this chapter, it will be seen that differential rates of duty, according to the countries of production, continued to be imposed on imported wines until the year 1860. In the present day, when the duty is levied according to alcoholic strength, it strikes the enquirer as curious that until 1831 French wine, which is alcoholically amongst the lightest of wines, should have been saddled with the highest duty of any description. But so it was, until the year mentioned, when the Wine Duties were greatly simplified, a duty of 5s. 6d. per gallon being then levied on all foreign wine without discrimination, and 2s. 9d. on Cape Wine. In 1840, by the addition of 5 per cent. to the duties, the two rates became severally 2s. 10½d. and 5s. 9¾d., and so remained until 1860.

Differential
Wine Duties.

1 & 2 WILLIV.
c. 30.

* By 5 Anne, c. 27, the wine gallon was any vessel containing 231 cubic inches and no more. The modern Imperial gallon is 277.274 cubic inches.

1860.
System of
Charging
Duty on Wine
by an
Alcoholic
test.

Treaty with
France, 1860.

Report Select
Committee on
Wine Duties.
Parl. p. 1777.

Wine, which from time immemorial had been rated for duty in the Tonnage and Poundage Acts by the tun or ton of 252 gallons, was first rated for duty specifically by the gallon in 1825 in the Act 6 Geo. IV., c. 13. In 1860 the modern system of charging the duty on Wines according to an alcoholic test was introduced, under Article VI. of the Commercial Treaty with France, dated the 23rd January of that year. The Article runs as follows, so far as regards the rates of duty and the method of charging :—

“ Her Britannic Majesty engages also to propose to Parliament that the Duties on the importation of French Wine be at once reduced to a rate not exceeding 3s. a gallon, and that from the 1st April 1861, the duties on importation shall be regulated as follows :—

“ 1. On wine containing less than 15 degrees of proof spirit, verified by Sykes' Hydrometer, the duty shall not exceed 1s. per gallon.

“ 2. On wine containing from 15 to 26 degrees the duty shall not exceed 1s. 6d. per gallon.

“ 3. On wine containing from 26 to 40 degrees the duty shall not exceed 2s. per gallon.

“ 4. On wine in bottles the duty shall not exceed 2s. a gallon.”

As a first step towards giving effect to these stipulations, Resolutions were introduced into the House of Commons on the 27th February 1860, to sanction the reduction of the duties on Foreign wines to a uniform rate for all wines the growth of foreign countries. The proposed rate was—

Wine of or from foreign countries, the gallon 3s.

And this was incorporated in the Act 23 Vict., c. 22. The duties on wine from British Possessions remained as before at 2s. 10 $\frac{3}{4}$ d. a gallon.

On the 5th August Mr. Gladstone introduced a fresh Resolution relative to the Wine Duties. It provided for a relative increase of the duties on the stronger kinds of wine beyond those rates which had been named in the Treaty, because meanwhile the duties on spirits had been raised from 8s. 6d. to 10s. 5d. per gallon. The new rates were as follows :—

Wine containing less than the undermentioned degrees of proof spirit to pay—

15 degrees.	26 degrees.	40 degrees.	45 degrees.	If imported in Bottles and containing less than 40 degrees.
s. d.	s. d.	s. d.	s. d.	s. d.
1 0	1 9	2 5	2 11	2 5

This Resolution was embodied in the Act 23 and 24 Vict., c. 110.

Further investigations took place with a view to finding out such a natural limit or boundary line between the alcoholic strengths of wines, as would enable one rate to be fixed for the lighter wines, such as Claret and Hock, and a single higher rate for the stronger wines, such as Sherry, Port, and Madeira; and skilled Customs Officers were sent to the different wine-growing countries of Europe with this object.

As the modern system of levying the duty on wine according to its alcoholic strength has now been in force for thirty-seven years, and works with smoothness and success, it is desirable that the authoritative statement of the Chancellor of the Exchequer to the House of Commons as to the principle underlying this fiscal change should be set forth here. In the Financial Statement, on the 3rd April 1862, Mr. Gladstone defended the alcoholic test, and said that it would continue to be a permanent and satisfactory basis for the administration of our system of Wine Duties. He stated that in the preceding year, under the new system of duties, the wine trade had increased about 50 per cent. Referring to the enquiries which had been made in the wine-growing countries of Europe, he said that the object in view had been to ascertain, as far as possible, the most material facts as regards the natural strength of wine in those countries where it is produced at its greatest natural strength; wine, that is, with only so much spirit added as is necessary to make it a merchantable commodity for the general markets of the world; and the distinction which he drew between that and another class (a brandied wine), *i.e.*, that in the latter class considerable quantities of spirits are added to certain wine for the purpose of adapting it to the English market. After

quoting the results of the enquiries, as above stated, Mr. Gladstone gave statistics of the importation of wine at different strengths since the new scale of duties had been established, and said that it appeared that 26 degrees of alcoholic strength is the point which marks out the limit where, upon the whole, we may safely distinguish between the two classes of wines; and that by taking the division of duty at 26 degrees of alcoholic strength, almost everything which can be properly called natural wine would be admitted at 1s., and in a very large number of instances the practical application of tests in regard to strength of wine could be dispensed with. He accordingly proposed to reduce the then existing graduated scale of four rates of duty to two, namely, to carry the 1s. duty up to 26 degrees, and to fix the rate between 26 and 42 degrees at 2s. 6d. The then existing maximum of 2s. 5d. was raised to 2s. 6d. to cover the estimated loss of revenue on extending the 1s. duty up to 26 degrees. All wines in bottle were to pay the same rate of duty as wines between 26 and 42 degrees of alcoholic strength. No comment appears to have been made on this part of the Financial Statement, in the debate which ensued. The Resolution to give effect to it was passed the same night without a division, and this change of duties formed part of the "Customs Act" of 1862, 25 and 26 Vict., c. 22.

For convenience of reference the following statement is given of the changes in the Wine Duties from 1860 to 1862, consequent on the adoption of the alcoholic system:—

At the time of the alteration of Duties in 1860.

Wine of and from foreign countries:—

5s. 6d. per gallon, with 5 per cent. added = per gallon 5s. 9³/₁₀d.

Wine the growth and produce of any British possession:—

2s. 9d. per gallon, with 5 per cent. added = per gallon 2s. 10¹/₂d.

As fixed by the Treaty of 23rd January 1860.

Below the strength of the undermentioned degrees (Sykes):—

15 degrees.	26 degrees.	42 degrees.	In Bottles not to exceed.
s. d.	s. d.	s. d.	s. d.
1 0	1 6	2 0	2 0

But these never actually came into force.

As fixed by the Act 23 Vict., c. 22, from the 29th February 1860.

Wine of and from foreign countries, the gallon 3s.

(Wine the growth and produce of any British possession remained unaltered at the former rate, viz., 2s. 10d.).

As fixed by the Act of 1860, 23 Vict. c. 22, to come into force on the 1st January 1861.

15 degrees.	26 degrees.	40 degrees.	If imported in Bottles.
s. d.	s. d.	s. d.	s. d.
1 0	1 6	2 0	2 0

But this rate never actually took effect, being superseded by that next following.

As fixed by the Second Act of 1860, 23 and 24 Vict., c. 110.

15 degrees.	26 degrees.	40 degrees.	45 degrees.	If imported in Bottles and containing less than 40 degrees.
s. d.	s. d.	s. d.	s. d.	s. d.
1 0	1 9	2 5	2 11	2 5

1862.

As fixed by the Act of 1862, 25 and 26 Vict., c. 22.

Under 26 degrees.		Under 42 degrees.		If imported in Bottles and containing less than 42 degrees.	
s.	d.	s.	d.	s.	d.
1	0	2	6	2	6

For every degree of strength beyond the highest above specified an additional duty of 3d. per gallon.

It should be mentioned that by an Act of Parliament passed in 1866, 29 Vict., c. 36, the duty on wine in bottle and wine in wood was equalised, in order to give effect to Article 4 of the Final Protocol annexed to the Commercial Treaty of the 16th December 1865, between Great Britain and Austria. This Treaty lapsed at the end of 1876 in consequence of its denunciation by the Austro-Hungarian Government, and therefore, the Treaty stipulation with that Government, referred to, no longer exists.

1886.
Extension of lower limit of Alcoholic Scale to 80th degree, C.4734 of 1886.

No further change in the Wine Duties took place until 1886, when, after protracted negotiations with the Spanish Government, a Convention, dated the 26th April 1886, was signed at Madrid, in which, in return for certain concessions granted to British trade in Spain and her colonies, Her Majesty's Government undertook to apply to Parliament for the authority necessary to provide that the limit of the lower half of the alcoholic scale should be extended up to, but not exceed, 30 degrees of proof spirit by Sykes' hydrometer, and this was carried into effect by the Act 49 and 50 Vict., c. 41. Under the existing agreements and treaties according "most favoured nation" treatment to other countries, this reduction of duty was general in its application to all foreign countries and British possessions.

1888.
Additional Duties on Wine imported in Bottles, 1888, 51 Vic, c. 8.

In 1888, on the 26th March, a Resolution was passed imposing the following duties on wine imported in bottles, in addition to the duties payable according to alcoholic strength :—

Upon every dozen bottles of Wine.

	£	s.	d.
If in imperial half-pint bottles or bottles of less capacity	0	1	3
If in bottles of capacity exceeding imperial half-pint and not exceeding imperial pint bottles.	0	2	6
If in bottles of capacity exceeding imperial pint bottles and not exceeding imperial quart bottles... ..	0	5	0
If in bottles of capacity exceeding imperial quart bottles and not exceeding two imperial quarts	0	10	0
If in bottles of capacity exceeding two imperial quarts	1	0	0

Ad valorem duties on Sparkling Wines, 1888.

But the foregoing rates were repealed on the 28th June in the same year, by the Act 51 and 52 Vict., c. 14, which enacted in lieu thereof the following duties on sparkling wines in addition to the duties payable in respect of alcoholic strength, viz. :—

Sparkling wine, imported in bottle, the gallon 2s. 6d.

And the Act provided that where it should be proved to the satisfaction of the Commissioners of Customs that the market value of any such wines should not exceed 15s., the duty was to be reduced to 1s. the gallon.

This Act is remarkable as the last legislative enactment imposing in this country a Customs duty to be directly regulated according to the value of the article taxed, a principle which underlay the Poundage Acts of five centuries, and only began to disappear from the Customs laws when Mr. Gladstone introduced his Budget changes in 1853 and 1860. It is further remarkable as being the only instance save one in our Customs legislation of the imposition of a duty on *wine*, to be regulated according to *value*. The single exception was the duty of one per cent. enacted by 13 & 14 Chas. II., c. 2, s. 35, on the value of wine imported in vessels of insufficient size and inadequately armed, trading from any port of the Mediterranean beyond the port of Malaga. But this duty, unlike the Sparkling Wine Duty of 1888, was imposed rather as a penalty than as a source of revenue. The Customs Wine Duty Act, 1888, was not found perfectly easy in its practical working, and after it

had been in force for four years was repealed, and in lieu of the *ad valorem* element which was its distinguishing feature, Parliament, by the Act 55 and 56 Vict., c. 16, decided to levy a fixed duty of 2s. per gallon on sparkling wine imported in bottle, in addition to the duties according to alcoholic strength. This enactment closes for the present the long story of the variations in this ancient branch of public revenue.

At the date of the union with Ireland, and until 1814, wine was subject to different rates of duty in that country and in Great Britain. Moreover, wine in Great Britain was chargeable, as already stated, both with Customs and Excise, whilst in Ireland it paid Customs duty only. There is considerable difficulty in making any comparisons of the rates in force in those years in the two countries, because the returns—sparse and defective as they are in almost every respect—are complicated by the fact that those relating to Ireland are expressed in the Irish currency, whilst those relating to Great Britain are of course in British currency. And again, the Irish tun was $6\frac{4}{7}\frac{2}{3}$ per cent. less than the British tun ($15\frac{1}{2}$ gallons less), and the Irish wine gallon contained $217\frac{2}{3}$ cubic inches, against the British 231 cubic inches. Consequently, without an amount of labour which is almost prohibitory, it is not easy to arrive at a clear view of the true comparative incidence of these duties. I have, however, prepared a table showing, for these 14 years, in the currency and measurement of the present day, the true burden borne in the two countries by Port wine and Claret, the wines then principally in use.

Comparison
of Wine
Duties in
Great Britain
and Ireland.

Table showing the total duty (Customs and Excise in Great Britain and Customs only in Ireland) payable per Imperial gallon on French and Portugal wines in Great Britain and Ireland respectively from 1801 to 1814.

YEARS.	French.		Portugal.	
	Great Britain.	Ireland.	Great Britain.	Ireland.
	Per Imperial Gallon.		Per Imperial Gallon.	
	s. d.	s. d.	s. d.	s. d.
1801	10 2½	5 11½	6 9½	3 10½
1802	10 7½	6 4½	7 0	4 0½
1803	12 5½	7 0	8 3	4 5½
1804	13 6½	8 9½	9 0	5 10½
1805	13 8½	8 9½	9 1½	5 10½
1806	13 8½	8 9½	9 1½	5 10½
1807	13 8½	8 9½	9 1½	5 10½
1808	13 8½	8 9½	9 1½	5 10½
1809	13 8½	8 9½	9 1½	5 10½
1810	13 8½	10 8½	9 1½	7 1½
1811	13 8½	10 8½	9 1½	7 1½
1812	13 8½	10 8½	9 1½	7 1½
1813	19 8½	14 1½	9 1½	7 11½
1814	13 8½	13 8½	9 1½	9 1½

From the 5th July 1814 the Rates in Great Britain and Ireland were the same.

Rates of Duty (Customs only) on Wine, from 1789 to 1825.

Years.	French.	Madeira.	Portugal.	Spanish.	Rhenish.	Cape.	Other Sorts.
GREAT BRITAIN.							
Per Wine Gallon.							
1789*	s. 2 d. 4	s. 1 d. 6 $\frac{1}{2}$	s. 1 d. 6 $\frac{1}{2}$	s. 1 d. 6 $\frac{1}{2}$	s. 2 d. 8	s. 1 d. 6 $\frac{1}{2}$	s. 2 d. 4
1790	2 4	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	2 8	1 6 $\frac{1}{2}$	2 4
1791	2 4	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	2 8	1 6 $\frac{1}{2}$	2 4
1792	2 4	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	2 8	1 6 $\frac{1}{2}$	2 4
1793	2 4	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	2 8	1 6 $\frac{1}{2}$	2 4
1794	2 4	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	2 8	1 6 $\frac{1}{2}$	2 4
1795	2 4	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	2 8	1 6 $\frac{1}{2}$	2 4
1796	4 8 $\frac{1}{2}$	3 1 $\frac{1}{2}$	3 1 $\frac{1}{2}$	3 1 $\frac{1}{2}$	4 8	3 1 $\frac{1}{2}$	3 11
1797	4 8 $\frac{1}{2}$	3 1 $\frac{1}{2}$	3 1 $\frac{1}{2}$	3 1 $\frac{1}{2}$	4 8	3 1 $\frac{1}{2}$	3 11
1798	5 0	3 4 $\frac{1}{2}$	3 8	3 8 $\frac{1}{2}$	4 6 $\frac{1}{2}$	3 3	4 0 $\frac{1}{2}$
1799	5 0	3 4 $\frac{1}{2}$	3 8	3 8 $\frac{1}{2}$	4 6 $\frac{1}{2}$	3 3	4 0 $\frac{1}{2}$
1800	5 0	3 4 $\frac{1}{2}$	3 8	3 8 $\frac{1}{2}$	4 6 $\frac{1}{2}$	3 3	4 0 $\frac{1}{2}$
1801	4 8 $\frac{1}{2}$	3 1 $\frac{1}{2}$	3 1 $\frac{1}{2}$	3 1 $\frac{1}{2}$	4 8	3 1 $\frac{1}{2}$	3 11
1802	5 0 $\frac{1}{2}$	3 4 $\frac{1}{2}$	3 8 $\frac{1}{2}$	3 8 $\frac{1}{2}$	4 7 $\frac{1}{2}$	3 3 $\frac{1}{2}$	4 1
1803*	5 1	3 5	3 4	3 4	5 1	3 4	3 4
1804	5 1	3 5	3 4	3 4	5 1	3 4	3 4
1805	5 2 $\frac{1}{2}$	3 6	3 5	Red 4 4 $\frac{1}{2}$ White 3 5	5 2 $\frac{1}{2}$	3 5	3 5
1806	5 2 $\frac{1}{2}$	3 6	3 5	Red 4 4 $\frac{1}{2}$ White 3 5	5 2 $\frac{1}{2}$	3 5	3 5
1807	5 2 $\frac{1}{2}$	3 6	3 5	Red 4 4 $\frac{1}{2}$ White 3 5	5 2 $\frac{1}{2}$	3 5	3 5
1808	5 2 $\frac{1}{2}$	3 6	3 5	Red 4 4 $\frac{1}{2}$ White 3 5	5 2 $\frac{1}{2}$	3 5	3 5
1809	5 2 $\frac{1}{2}$	3 6	3 5	Red 4 4 $\frac{1}{2}$ White 3 5	5 2 $\frac{1}{2}$	3 5	3 5
1810	5 2 $\frac{1}{2}$	3 6	3 5	Red 4 4 $\frac{1}{2}$ White 3 5	5 2 $\frac{1}{2}$	3 5	3 5
1811	5 2 $\frac{1}{2}$	3 6	3 5	Red 4 4 $\frac{1}{2}$ White 3 5	5 2 $\frac{1}{2}$	3 5	3 5
1812	5 2 $\frac{1}{2}$	3 6	3 5	Red 4 4 $\frac{1}{2}$ White 3 5	5 2 $\frac{1}{2}$	3 5	3 5
1813	5 2 $\frac{1}{2}$	3 6	3 5	All sorts 3 5	5 2 $\frac{1}{2}$	1 1 $\frac{1}{2}$	3 5
UNITED KINGDOM.							
From 5th July 1814 the rates in Great Britain and Ireland were the same.							
1814	5 2 $\frac{1}{2}$	3 6	3 5	All sorts 3 5	5 2 $\frac{1}{2}$	1 1 $\frac{1}{2}$	3 5
1815	5 2 $\frac{1}{2}$	3 6	3 5	3 5	5 2 $\frac{1}{2}$	1 1 $\frac{1}{2}$	3 5
1816	5 2 $\frac{1}{2}$	3 6	3 5	3 5	5 2 $\frac{1}{2}$	1 1 $\frac{1}{2}$	3 5
1817	5 2 $\frac{1}{2}$	3 6	3 5	3 5	5 2 $\frac{1}{2}$	1 1 $\frac{1}{2}$	3 5
1818	5 2 $\frac{1}{2}$	3 6	3 5	3 5	5 2 $\frac{1}{2}$	1 1 $\frac{1}{2}$	3 5
1819	5 3	3 6	3 5	3 5	5 3	1 1 $\frac{1}{2}$	3 5
1820	5 3	3 6	3 5	3 5	5 3	1 1 $\frac{1}{2}$	3 5
1821	5 3	3 6	3 5	3 5	5 3	1 1 $\frac{1}{2}$	3 5
1822	5 3	3 6	3 5	3 5	5 3	1 1 $\frac{1}{2}$	3 5
1823	5 3	3 6	3 5	3 5	5 3	1 1 $\frac{1}{2}$	3 5
1824	5 3	3 6	3 5	3 5	5 3	1 1 $\frac{1}{2}$	3 5
1825	6 0	4 0	4 0	4 0	4 0	2 0	4 0

The rates of duty given above for the years from 1789 to 1808 are the rates which were payable in London. The rates payable at the Outports in those years, were somewhat lower. In 1803 the rates in London and at the Outports were equalised by 48 Geo. III, c. 89.

In addition to the foregoing rates of Customs duty, Wine was subject to a duty of Excise until 1825, after which it ceased to be liable to any but Customs duty. For the full rates of duty (Customs and Excise) on Wine from 1786 to 1896, see the following table :—

Total Rates of Duty per Imperial Gallon in Great Britain (Customs and Excise), 1786 to 1851.

Years.	Cape.	French.	Portugal.	Madeira.	Of the Azores.	Spanish.	Canary.	Rhenish.	Of other Sorts.
1786	s. d. 4 2	s. d. 8 8½	s. d. 4 2	s. d. 4 2	s. d. 8 8½	s. d. 4 3	s. d. 8 8½	s. d. 4 3	s. d. 8 8½
1787	3 6½	6 2½	3 6½	3 6½	4 6	3 6½	4 6	4 10½	4 6
1788	3 6½	4 6	3 0	3 0	4 6	3 0	4 6	4 10½	4 6
1789	3 6½	4 6	3 0	3 0	4 6	3 0	4 6	4 10½	4 6
1790	3 6½	4 6	3 0	3 0	4 6	3 0	4 6	4 10½	4 6
1791	3 6½	4 6	3 0	3 0	4 6	3 0	4 6	4 10½	4 6
1792	3 6½	4 6	3 0	3 0	4 6	3 0	4 6	4 10½	4 6
1793	3 6½	4 6	3 0	3 0	4 6	3 0	4 6	4 10½	4 6
1794	3 6½	4 6	3 0	3 0	4 6	3 0	4 6	4 10½	4 6
1795	5 5½	7 4½	4 10½	4 10½	6 4½	4 10½	6 4½	6 9½	6 4½
1796	7 4½	10 2½	6 9½	6 9½	8 3½	6 9½	8 3½	8 8½	8 3½
1797*	7 4½	10 2½	6 9½	6 9½	8 3½	6 9½	8 3½	8 8½	8 3½
1798	7 6	10 6½	6 11½	7 1½	8 5½	6 11½	8 5½	9 1	8 5½
1799	7 6	10 6½	6 11½	7 1½	8 5½	6 11½	8 5½	9 1	8 5½
1800	7 6	10 6½	6 11½	7 1½	8 5½	6 11½	8 5½	9 1	8 5½
1801	7 4½	10 2½	6 9½	6 9½	8 3½	6 9½	8 3½	8 8½	8 3½
1802	7 7	10 7½	7 0	7 1½	8 6	7 0	8 6	9 2	8 6
1803	8 3	12 5½	8 3	8 4	8 3	8 3	8 3	10 4	8 3
1804	9 0	13 6½	9 0	9 1½	9 0	9 0	9 0	11 1½	9 0
1805	9 1½	13 8½	9 1½	9 2½	9 1½	White, 9 1½ Red, 10 3	9 1½	11 3	9 1½
1806	9 1½	13 8½	9 1½	9 2½	9 1½	White, 9 1½ Red, 10 3	9 1½	11 3	9 1½
1807	9 1½	13 8½	9 1½	9 2½	9 1½	White, 9 1½ Red, 10 3	9 1½	11 3	9 1½
1808	9 1½	13 8½	9 1½	9 2½	9 1½	White, 9 1½ Red, 10 3	9 1½	11 3	9 1½
1809	9 1½	13 8½	9 1½	9 2½	9 1½	White, 9 1½ Red, 10 3	9 1½	11 3	9 1½
1810	9 1½	13 8½	9 1½	9 2½	9 1½	White, 9 1½ Red, 10 3	9 1½	11 3	9 1½
1811	9 1½	13 8½	9 1½	9 2½	9 1½	White, 9 1½ Red, 10 3	9 1½	11 3	9 1½
1812	9 1½	13 8½	9 1½	9 2½	9 1½	White, 9 1½ Red, 10 3	9 1½	11 3	9 1½
1813	3 0½	19 8½	9 1½	9 2½	9 1½	All Sorts, 9 1½	9 1½	11 3	9 1½
1814	3 0½	13 8½	9 1½	9 2½	9 1½	All Sorts, 9 1½	9 1½	11 3	9 1½
1815	3 0½	13 8½	9 1½	9 2½	9 1½	All Sorts, 9 1½	9 1½	11 3	9 1½
1816	3 0½	13 8½	9 1½	9 2½	9 1½	All Sorts, 9 1½	9 1½	11 3	9 1½

* Excise duties on wine in the stocks of dealers viz. : French, 2s. 10½d. per Imperial gallon ; other sorts, 1s. 11½d. per Imperial gallon.

Rates of Duty per Imperial Gallon in Great Britain (Customs and Excise), 1786 to 1851—*continued.*

Years.	Cape.	French.	Portugal.	Madeira.	Of the Azores.	Spanish.	Canary.	Rhenish.	Of other Sorts.
1817	s. d. 3 0½	s. d. 13 8½	s. d. 9 1½	s. d. 9 2½	s. d. 9 1½	s. d. All Sorts, 9 1½	s. d. 9 1½	s. d. 11 3	s. d. 9 1½
1818	3 0½	13 8½	9 1½	9 2½	9 1½	All Sorts, 9 1½	9 1½	11 3	9 1½
1819	3 0½	13 9	9 1½	9 2½	9 1½	All Sorts, 9 1½	9 1½	11 3½	9 1½
1820	3 0½	13 9	9 1½	9 2½	9 1½	All Sorts, 9 1½	9 1½	11 3½	9 1½
1821	3 0½	13 9	9 1½	9 2½	9 1½	All Sorts, 9 1½	9 1½	11 3½	9 1½
1822	3 0½	13 9	9 1½	9 2½	9 1½	All Sorts, 9 1½	9 1½	11 3½	9 1½
1823	3 0½	13 9	9 1½	9 2½	9 1½	All Sorts, 9 1½	9 1½	11 3½	9 1½
1824	3 0½	13 9	9 1½	9 2½	9 1½	All Sorts, 9 1½	9 1½	11 3½	9 1½
1825*	2 5	7 2½	4 9½	4 9½	4 9½	4 9½	4 9½	4 9½	4 9½
1826	2 5	7 3	4 10	4 10	4 10	4 10	4 10	4 10	4 10
1827	2 5	7 3	4 10	4 10	4 10	4 10	4 10	4 10	4 10
1828	2 5	7 3	4 10	4 10	4 10	4 10	4 10	4 10	4 10
1829	2 5	7 3	4 10	4 10	4 10	4 10	4 10	4 10	4 10
1830	2 5	7 3	4 10	4 10	4 10	4 10	4 10	4 10	4 10
1831	2 9	5 6	5 6	5 6	5 6	5 6	5 6	5 6	5 6
1832	2 9	5 6	5 6	5 6	5 6	5 6	5 6	5 6	5 6
1833	2 9	5 6	5 6	5 6	5 6	5 6	5 6	5 6	5 6
1834	2 9	5 6	5 6	5 6	5 6	5 6	5 6	5 6	5 6
1835	2 9	5 6	5 6	5 6	5 6	5 6	5 6	5 6	5 6
1836	2 9	5 6	5 6	5 6	5 6	5 6	5 6	5 6	5 6
1837	2 9	5 6	5 6	5 6	5 6	5 6	5 6	5 6	5 6
1838	2 9	5 6	5 6	5 6	5 6	5 6	5 6	5 6	5 6
1839	2 9	5 6	5 6	5 6	5 6	5 6	5 6	5 6	5 6
1840	2 10½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½
1841	2 10½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½
1842	2 10½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½
1843	2 10½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½
1844	2 10½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½
1845	2 10½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½
1846	2 10½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½
1847	2 10½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½
1848	2 10½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½
1849	2 10½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	2 9 5 9½
1850	2 10½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	2 9 5 9½
1851	2 10½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	2 9 5 9½
1852	2 10½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	5 9½	2 9 5 9½

* From 1825 Wine ceased to be subject to a duty of Excise

Rates of Duty on Wine—continued.

	Of Foreign Countries.		Of and from British Possessions.	
	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>
1853 to 1860 (28 Feb.)	5	9 ⁴ / ₁₀	2	10 ¹ / ₁₆
1860 (28 Feb. to 31 Dec.)	3	0	2	10 ¹ / ₁₆

1861 (1 Jan.) to 1862 (3 Apl.)	Wine containing less than the following Rates of Proof Spirits by Sykes' Hydrometer.				
	18 degrees.	26 degrees.	40 degrees.	45 degrees.*	If imported in Bottles and containing less than 40 degrees.
	<i>s.</i> 1	<i>s.</i> 1	<i>s.</i> 2	<i>s.</i> 2	<i>s.</i> 2
	<i>d.</i> 0	<i>d.</i> 9	<i>d.</i> 5	<i>d.</i> 11	<i>d.</i> 5

1862 (4 Apl.) to 1866 (14 Aug.)	Wine containing less than the following Rates of Proof Spirits by Sykes' Hydrometer.		
	26 degrees.	42 degrees.	If imported in Bottles and containing less than 42 degrees.†
	<i>s.</i> 1	<i>s.</i> 2	<i>s.</i> 2
	<i>d.</i> 0	<i>d.</i> 6	<i>d.</i> 6

And for every degree of strength beyond the highest above specified, 3*d.*

1866 (15 Aug.) to 1896	Wine containing less than the following Rates of Proof Spirits by Sykes' Hydrometer.		
	Not exceeding 30 degrees of Proof Spirit.	Exceeding 30 degrees, but not exceeding 42 degrees, of Proof Spirit.	And for every degree or part of a degree beyond 42.
	<i>s.</i> 1	<i>s.</i> 2	<i>s.</i> 0
	<i>d.</i> 0	<i>d.</i> 6	<i>d.</i> 3

And in addition to the foregoing duties, Sparkling Wine was subject from the 27th March 1888 to the duties set out in the next following table :—

ADDITIONAL DUTY ON SPARKLING WINES.

1888 (27 March to 28 June)	If in Imperial half-pint Bottles or Bottles of less capacity.	If in Bottles exceeding Imperial half-pint and not exceeding Imperial pint Bottles.	If in Bottles exceeding Imperial pint and not exceeding Imperial quart Bottles.	If in Bottles exceeding Imperial quart and not exceeding two Imperial quarts.	If in Bottles exceeding two Imperial quarts.
	Doz. Bottles.	Doz. Bottles.	Doz. Bottles.	Doz. Bottles.	Doz. Bottles.
	£ <i>s.</i> <i>d.</i>	£ <i>s.</i> <i>d.</i>	£ <i>s.</i> <i>d.</i>	£ <i>s.</i> <i>d.</i>	£ <i>s.</i> <i>d.</i>
	0 1 3	0 2 6	0 5 0	0 10 0	1 0 0

In addition to the duties by alcoholic strength.

1888 (29 June) to 1892 (11 Apl.)	Sparkling Wine imported in bottle, the gallon 2 <i>s.</i> 6 <i>d.</i>
	But if proved to be not exceeding 15 <i>s.</i> in market value, the duty to be reduced to 1 <i>s.</i> per gallon.
	In addition to the duties by alcoholic strength.

1892 (12 Apl.) to 1897	Sparkling Wine imported in bottle, the gallon 2 <i>s.</i> 0 <i>d.</i>
	In addition to the duties by alcoholic strength.

* Wine containing more than 45 degrees of Proof Spirit was charged as "Mixed Spirits."
From the 9th May 1860, Bottled Wine containing less than 25 degrees of Spirit was admitted at 1*s.* per gallon.

Wine retained for Home Consumption in the United Kingdom, with the amount of Duty received from 1787 to 1896, both years inclusive.

						Quantities retained for Home Consumption.				
Years.						French.	Other Sorts.	All Sorts.	Net amount of Duty received.	
						Imperial Gallons.	Imperial Gallons.	Imperial Gallons.	£	
1787	...	...	...	...	...	722,642	3,799,299	4,521,941	848,909	
1788	...	...	...	...	...	933,172	5,717,472	6,650,644	788,049	
1789	...	...	...	...	...	597,924	5,361,174	5,959,098	851,706	
1790	...	...	...	...	...	618,640	5,982,398	6,601,038	959,152	
1791	...	...	...	...	...	607,585	6,966,205	7,573,790	1,054,779	
1792	...	...	...	...	...	622,494	7,229,213	7,851,707	1,148,755	
1793	...	...	...	...	...	376,008	6,234,693	6,610,701	785,193	
1794	...	...	...	...	...	204,097	6,607,277	6,811,374	912,863	
1795	...	...	...	...	...	557,085	7,681,353	8,238,438	1,694,888	
1796	...	...	...	...	...	96,407	5,679,853	5,776,260	1,288,252	
1797	...	...	...	...	...	6,926	5,562,335	5,569,261	1,424,974	
1798	...	...	...	...	...	59,414	5,206,354	5,265,768	1,557,151	
1799	...	...	...	...	...	208,532	5,929,632	6,138,164	2,036,021	
1800	...	...	...	...	...	80,243	7,214,509	7,294,752	2,124,808	
1801	...	...	...	...	...	178,369	6,698,341	6,876,710	2,185,661	
1802	...	...	...	...	...	252,277	6,861,139	7,113,416	2,280,072	
1803	...	...	...	...	...	268,834	7,957,630	8,226,464	2,423,929	
1804	...	...	...	...	...	120,998	5,336,693	5,457,691	2,141,456	
1805	...	...	...	...	...	104,723	4,517,978	4,622,701	2,255,794	
1806	...	...	...	...	...	177,127	5,648,051	5,825,178	2,574,531	
1807	...	...	...	...	...	200,203	6,071,143	6,271,346	2,729,887	
1808	...	...	...	...	...	192,642	6,139,233	6,331,875	2,648,474	
1809	...	...	...	...	...	178,029	5,716,148	5,894,177	2,686,003	
1810	...	...	...	...	...	212,520	6,308,773	6,521,293	2,786,587	
1811	...	...	...	...	...	59,213	5,570,509	5,629,722	2,443,007	
1812	...	...	...	...	...	148,473	4,876,052	5,024,530	2,189,418	
1813	...	...	...	...	...	196,201	4,369,276	4,565,477	Records destroyed.	

Years.	Cape.	French.	Portugal.	Madeira.	Of the Azores.	Spanish.	Canary.	Rhenish.	Other Sorts.	All Sorts.	Net amount of Duty received.
	Imp. gal.	Imp. gal.	Imp. gal.	Imp. gal.	Imp. gal.	Imp. gal.	Imp. gal.	Imp. gal.	Imp. gal.	Imp. gal.	£
1814	54,200	157,703	3,466,477	361,837	261	1,012,509	196,964	23,158	57,665	5,330,774	2,267,578
1815	86,047	200,918	2,770,887	310,933	372	994,217	184,823	20,152	55,756	4,624,105	2,388,391
1816	958,040	123,567	2,250,885	238,093	356	827,084	148,400	21,925	38,688	4,057,038	1,777,458
1817	530,484	145,972	3,022,801	266,308	199	940,739	167,359	16,744	52,278	5,142,829	2,224,612
1818	555,747	259,178	3,224,255	305,665	866	1,026,425	171,825	23,157	68,098	5,635,216	2,467,315
1819	511,594	218,616	2,409,030	329,534	4,932	891,867	160,458	23,734	70,447	4,615,212	2,005,359
1820	491,199	164,292	2,361,471	353,492	7,448	935,971	172,741	26,061	73,820	4,586,495	1,987,317
1821	572,131	159,462	2,348,509	400,476	4,461	959,864	151,727	22,403	72,852	4,686,835	2,006,498

Years.	Cape.	French.	Portugal.	Madeira.	Of the Azores.	Spanish.	Canary.	Rhenish.	Other Sorts.	All Sorts.	Net amount of Duty received.
	Imp. gal.	Imp. gal.	Imp. gal.	Imp. gal.	Imp. gal.	Imp. gal.	Imp. gal.	Imp. gal.	Imp. gal.	Imp. gal.	£
1822	598,847	168,732	2,375,210	341,916	10,598	967,149	126,751	20,313	57,483	4,606,999	1,982,882
1823	555,119	171,681	2,492,212	323,734	10,956	1,078,922	123,036	20,670	68,730	4,845,060	2,088,231
1824	595,299	187,447	2,512,343	297,479	5,694	1,217,034	117,428	25,976	71,991	5,030,091	2,153,112
1825	670,639	525,579	4,200,719	372,524	8,414	1,830,975	167,108	107,299	126,285	8,009,542	934,665
1826	630,436	343,707	2,333,688	286,275	7,990	1,622,580	134,445	66,994	132,328	6,058,443	1,424,326
1827	698,434	311,289	3,222,192	300,295	4,196	1,908,331	152,988	76,161	152,525	6,826,361	1,600,587
1828	652,286	421,469	3,307,021	272,977	8,944	2,097,628	137,553	86,905	177,593	7,162,376	1,700,051
1829	579,744	365,336	2,681,751	229,392	2,909	1,964,162	101,699	76,396	216,263	6,217,652	1,473,546
1830	535,255	308,294	2,869,608	217,138	2,780	2,081,423	101,892	68,322	249,733	6,434,445	1,524,168
1831	539,584	254,366	2,707,734	209,127	3,806	2,089,532	94,117	57,888	256,110	6,212,264	1,535,484
1832	514,262	228,627	2,617,405	159,898	1,167	2,080,099	72,803	38,197	253,084	5,965,542	1,715,812
1833	545,191	232,550	2,596,530	161,042	739	2,246,085	68,882	43,758	312,993	6,207,770	1,633,830
1834	524,081	260,630	2,780,303	150,369	1,075	2,279,853	62,186	50,377	371,670	6,480,544	1,705,639
1835	522,941	271,661	2,780,024	139,422	1,906	2,230,187	50,956	48,696	374,549	6,420,342	1,691,522
1836	541,511	352,063	2,378,359	133,673	1,456	2,388,413	51,128	59,454	403,155	6,809,212	1,793,963
1837	500,727	438,594	2,560,252	111,376	282	2,278,263	39,962	44,782	417,393	6,391,531	1,687,097
1838	538,528	417,281	2,900,457	110,294	299	2,497,538	40,212	57,584	428,078	6,990,271	1,846,057
1839	534,184	378,636	2,921,422	118,715	197	2,578,997	34,981	63,937	369,417	7,000,486	1,849,698
1840	456,773	341,841	2,668,534	112,555	191	2,500,760	29,298	60,056	383,914	6,553,922	1,791,636
1841	441,238	353,740	2,387,017	107,701	137	2,412,221	25,635	55,242	401,429	6,184,960	1,720,479
1842	370,800	360,632	1,283,953	65,209	301	2,261,786	20,868	53,585	393,028	4,815,222	1,334,469
1843	332,369	326,498	2,517,709	93,589	105	2,311,639	20,492	49,943	416,643	6,068,987	1,703,344
1844	349,257	473,789	2,387,501	111,577	158	2,478,360	20,650	53,865	463,527	6,333,684	1,922,545
1845	357,793	443,330	2,685,084	102,745	69	2,554,877	20,260	62,519	506,454	6,736,131	1,891,232
1846	365,867	409,508	2,669,798	94,580	283	2,602,490	25,312	64,478	508,002	6,740,316	1,892,206
1847	293,016	397,329	2,360,851	81,349	43	2,372,178	22,921	55,774	470,386	6,053,847	1,704,318
1848	267,922	355,802	2,446,813	76,938	433	2,435,427	20,311	44,651	488,250	6,136,547	1,732,282
1849	241,845	331,690	2,648,242	71,097	67	2,448,107	19,868	46,405	444,541	6,251,862	1,767,516
1850	246,132	340,748	2,814,979	70,360	246	2,469,083	15,995	54,668	425,056	6,437,222	1,821,123
1851	234,672	447,556	2,524,775	71,025	131	2,533,334	15,928	58,957	394,225	6,280,653	1,776,247
1852	242,619	475,948	2,489,349	69,730	...	2,606,857	14,377	58,533	388,148	6,346,061	1,795,013

Countries whence Imported.

Years.	France.	Portugal.	Spain.	Other Countries.	All Countries.	Gross amount of Duty received.
	Imp. gallons.	Imp. gallons.	Imp. gallons.	Imp. gallons.	Imp. gallons.	£
1853	549,974	2,688,571	2,815,100	1,143,975	7,197,620	2,036,075
1854	582,835	2,621,992	2,740,261	1,204,524	7,149,612	2,022,529
1855	532,653	2,344,766	2,696,127	1,096,248	6,669,794	1,885,798
1856	614,797	2,559,025	2,932,740	1,259,312	7,365,874	2,073,735
1857	622,443	2,304,886	2,776,964	1,337,749	7,042,042	1,965,361
1858	571,993	1,921,677	2,657,131	1,546,423	6,697,224	1,827,111
1859	695,913	2,020,561	2,876,554	1,670,018	7,263,046	1,982,327

Countries whence imported.						
Years.	France.	Portugal.	Spain.	Other Countries.	All Countries.	Gross Amount of Duty received.
	Imp. gallons.	Imp. gallons.	Imp. gallons.	Imp. gallons.	Imp. gallons.	£
1860	1,125,916	1,776,172	2,975,906	1,480,195	7,358,189	1,174,105
1861	2,229,028	2,702,707	4,031,796	1,823,560	10,787,091	1,219,533
1862	1,901,200	2,350,437	3,955,424	1,595,967	9,803,028	1,123,603
1863	1,940,193	2,662,611	4,587,180	1,288,073	10,478,057	1,214,713
1864	2,305,756	2,831,163	4,975,646	1,343,966	11,456,531	1,319,261
1865	2,611,771	2,889,458	5,192,042	1,867,992	12,061,263	1,374,859
1866	3,366,073	3,008,784	5,512,125	1,439,947	13,326,929	1,410,944
1867	3,595,598	2,857,297	5,862,339	1,437,194	13,752,428	1,425,008
1868	4,502,162	2,853,612	6,182,904	1,613,010	15,151,688	1,521,194
1869	4,058,674	2,820,976	6,300,973	1,656,174	14,836,797	1,512,122
1870	4,157,610	2,940,229	6,262,369	1,808,113	15,168,321	1,537,212
1871	4,467,068	3,195,423	6,558,883	2,016,382	16,237,756	1,630,041
1872	4,773,963	3,298,015	6,925,733	1,880,508	16,878,219	1,693,957
1873	5,714,436	3,474,369	7,091,514	1,746,989	18,027,308	1,775,903
1874	5,078,822	3,626,511	6,886,963	1,691,946	17,284,242	1,724,927
1875	5,039,115	3,887,290	6,776,662	1,546,375	17,349,442	1,736,016
1876	6,755,419	3,725,396	6,461,340	1,728,934	18,671,089	1,764,123
1877	6,415,767	3,549,927	6,047,333	1,658,093	17,671,120	1,660,157
1878	5,852,371	3,248,027	5,557,041	1,613,655	16,271,594	1,525,231
1879	5,620,054	2,831,498	5,022,776	1,425,801	14,900,129	1,378,508
1880	6,650,582	2,816,903	4,799,081	1,585,866	15,852,382	1,407,026
1881	6,584,355	2,785,931	4,663,510	1,614,449	15,648,295	1,380,431
1882	5,690,944	2,692,509	4,431,316	1,567,258	14,432,027	1,292,173
1883	5,658,308	2,839,423	4,315,537	1,569,833	14,383,151	1,276,596
1884	5,610,828	2,860,952	4,099,176	1,507,574	14,078,530	1,243,086
1885	5,603,721	2,906,367	3,921,508	1,425,448	13,857,144	1,221,277
1886	5,212,688	2,883,848	3,610,893	1,547,467	13,254,896	1,131,226
1887	5,375,377	2,983,333	3,718,128	1,604,436	13,681,274	1,092,037
1888	5,301,803	2,992,331	3,525,393	1,675,794	13,496,371	1,201,434
1889	5,521,543	3,310,236	3,532,543	1,795,789	14,160,111	1,259,378
1890	5,913,474	3,621,951	3,598,033	1,885,337	15,018,795	1,325,289
1891	5,900,797	3,535,012	3,520,584	1,999,230	14,855,623	1,300,578
1892	5,528,794	3,708,460	3,295,060	2,092,282	14,624,596	1,272,413
1893	5,470,767	3,394,410	3,169,116	2,129,916	14,164,209	1,217,346
1894	5,295,920	3,338,489	3,193,472	2,018,418	13,846,299	1,182,673
1895	5,787,280	3,212,929	3,452,141	2,183,215	14,635,565	1,212,045
1896	6,553,130	3,291,264	3,508,018	2,508,872	15,861,284	1,295,327

An Account of the Importations of Wine into England from 1697 to 1785 inclusive; showing the Quantities (stated in Imperial gallons) of each Sort of Wine imported in each year.

Years.	Portugul.	Spanish.	French.	Rhenish.	Aggregate of all Sorts.
	Imperial galls.	Imperial galls.	Imperial galls.	Imperial galls.	Imperial galls.
1697	1,002,601	1,658,466	540	86,647	2,748,254
1698	852,010	1,648,906	57,215	166,527	2,724,658
1699	1,827,732	2,457,418	52,087	189,071	4,526,308
1700	1,629,062	2,866,296	189,567	300,504	4,985,429
1701	1,553,811	2,348,759	430,919	167,665	4,500,154
1702 *	1,244,247	1,571,850	341,052	145,705	3,302,354
1703	1,857,553	285,433	29,886	157,088	2,329,460
1704	2,084,186	634,217	41,743	140,255	2,900,401
1705	1,774,444	632,370	35,302	92,708	2,534,819
1706	1,618,909	582,610	33,340	69,602	2,304,461
1707	1,892,504	688,296	21,754	119,479	2,722,033
1708	2,023,895	837,982	35,142	122,823	3,019,842
1709	1,606,726	1,029,941	50,075	114,331	2,801,073
1710	1,413,262	1,804,130	23,938	91,207	3,332,537
1711	1,606,072	1,125,171	111,774	108,109	3,251,126
1712	1,361,460	1,194,995	24,392	81,398	2,662,245
1713	1,254,897	1,476,676	535,837	79,419	3,346,829
1714	1,882,709	1,780,767	251,678	21,816	3,936,970
1715	2,251,606	1,945,761	264,745	105,606	4,567,718
1716	1,912,186	1,618,267	329,793	100,057	3,955,303
1717	2,171,422	1,912,362	293,243	87,988	4,465,015
1718	3,069,709	1,462,450	377,668	104,016	5,013,843
1719	2,555,937	1,292,497	370,967	87,815	4,307,216
1720	2,342,009	1,279,573	286,890	111,174	4,019,646
1721	2,958,239	1,991,695	261,939	93,394	5,305,267
1722	2,431,815	2,533,278	299,211	85,271	5,349,575
1723	2,590,752	1,795,431	217,829	103,192	4,707,204
1724	2,986,819	1,548,277	241,075	69,743	4,845,914
1725	3,024,760	1,840,076	228,439	56,532	5,149,807
1726	1,682,312	2,211,316	133,069	83,463	4,060,160
1727	2,718,637	1,370,056	228,008	106,947	4,423,648
1728	3,823,728	2,153,659	232,075	100,128	6,309,590
1729	3,017,983	2,056,131	187,783	129,422	5,391,319
1730	1,738,699	2,189,805	133,580	100,929	4,163,013
1731	2,755,721	2,036,196	211,505	86,869	5,090,291
1732	2,297,326	1,924,932	181,791	86,600	4,490,649
1733	2,344,047	1,909,437	176,414	68,402	4,498,300
1734	2,461,891	1,762,517	163,899	77,225	4,465,532
1735	2,906,032	2,015,646	140,215	65,543	5,127,436
1736	2,387,186	1,820,272	111,041	41,739	4,360,233
1737	3,146,914	2,241,449	133,081	65,690	5,587,134
1738	2,412,383	2,086,478	99,034	58,121	4,656,016
1739	2,466,963	1,265,944	127,573	44,442	3,904,922

CUSTOMS TARIFFS OF THE UNITED KINGDOM.

Years.	Portugal.	Spanish.	French.	Rhenish.	Aggregate of all Sorts.
	Imperial galls.	Imperial galls.	Imperial galls.	Imperial galls.	Imperial galls.
1740	1,580,221	1,385,188	179,904	46,474	3,191,787
1741	3,477,454	52,342	34,680	42,959	3,607,435
1742	3,206,717	159,569	91,557	52,513	3,510,356
1743	3,488,462	110,857	65,154	43,105	3,707,578
1744	1,686,060	309,030	117,031	45,994	2,158,115
1745	3,206,628	96,871	29,583	34,138	3,367,220
1746	2,404,634	106,081	18,192	34,205	2,563,112
1747	2,833,030	143,360	43,347	37,995	3,057,732
1748	2,482,286	568,454	87,078	40,598	3,178,416
1749	2,828,829	1,542,347	97,573	57,830	4,526,579
1750	1,900,550	1,199,993	87,882	57,239	3,245,664
1751	2,139,519	814,437	96,886	54,640	3,105,482
1752	2,127,881	612,927	85,634	52,387	2,878,829
1753	2,691,198	1,086,916	130,943	50,929	3,959,986
1754	2,107,620	875,357	117,452	45,990	3,146,419
1755	2,314,806	978,082	136,581	44,895	3,474,364
1756	1,646,627	770,693	116,534	41,706	2,575,560
1757	2,323,985	516,925	73,677	36,043	2,950,630
1758	2,273,535	968,792	57,586	38,344	3,338,257
1759	2,450,632	679,131	71,087	34,321	3,235,171
1760	2,307,245	807,124	79,306	46,192	3,239,867
1761	2,020,628	891,428	114,778	39,782	3,066,616
1762	2,729,082	548,373	63,828	39,088	3,380,371
1763	2,716,750	736,037	92,766	41,842	3,587,395
1764	2,739,867	781,364	93,718	37,038	3,651,987
1765	2,836,341	809,418	113,527	48,490	3,807,776
1766	2,758,538	972,987	104,533	43,124	3,879,132
1767	2,650,075	775,507	114,552	47,298	3,588,432
1768	3,005,497	766,469	92,748	37,127	3,901,841
1769	2,889,667	833,893	96,707	37,773	3,858,040
1770	2,503,162	880,947	98,408	29,556	3,512,073
1771	2,603,271	793,211	110,524	34,649	3,543,655
1772	2,511,171	632,648	99,922	31,769	3,275,510
1773	2,487,907	832,660	103,843	26,283	3,450,693
1774	2,892,468	741,796	117,643	26,281	3,778,188
1775	2,658,388	928,091	104,458	33,634	3,724,571
1776	2,678,613	717,560	91,338	26,659	3,514,170
1777	3,041,266	626,224	126,502	31,733	3,825,725
1778	2,493,001	790,637	125,058	23,376	3,432,072
1779	2,126,732	457,948	76,311	18,672	2,679,713
1780	3,592,563	609,550	79,040	26,925	4,308,078
1781	2,302,253	393,841	79,569	19,821	2,795,484
1782	1,693,278	220,880	95,929	46,055	2,056,142
1783	2,290,779	451,362	77,728	41,266	2,861,135
1784	2,401,308	536,322	80,993	26,214	3,044,837
1785	2,467,521	532,221	82,296	27,504	3,109,542

Wines imported into the United Kingdom from 1786 to 1896, both years inclusive.

Years.	Quantities Imported.									
	Cape.	French.	Portugal.	Madeira.	Of the Azores.	Spanish.	Canary.	Rhenish.	Of other Sorts.	All Sorts.
	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.
1786	Included with wine "of other sorts" until 1801.	552,044	2,590,740	110,447	Included with wine "of other sorts" until 1814.	848,935	14,579	45,059	15,391	4,177,195
1787	—	969,856	3,832,769	121,385	—	1,122,280	17,568	45,515	11,391	6,120,714
1788	—	731,227	4,171,275	225,485	—	1,190,798	24,819	35,320	8,922	6,388,341
1789	—	646,334	4,652,402	246,533	—	1,037,981	5,815	30,524	5,760	6,625,349
1790	—	652,590	5,057,646	307,452	—	1,248,641	29,284	31,975	3,313	7,330,901
1791	—	644,066	5,577,595	340,973	—	1,563,382	16,274	33,324	4,770	8,180,884
1792	—	723,820	6,226,247	261,850	—	1,317,178	33,255	33,361	5,243	8,600,954
1793	—	502,735	3,832,046	220,256	—	1,052,778	12,001	27,389	6,329	5,654,034
1794	—	250,841	5,368,257	181,022	—	1,601,573	39,192	32,184	2,545	7,505,554
1795	—	740,022	6,878,124	165,091	—	2,118,551	28,592	11,700	2,868	9,944,948
1796	—	427,636	4,039,669	112,137	—	1,341,890	25,704	15,714	20,035	5,982,785
1797	—	187,021	2,819,496	61,119	—	505,870	299	12,755	7,342	3,594,402
1798	—	362,957	4,793,042	140,384	—	774,893	91,205	14,620	5,720	6,182,821
1799	—	516,053	6,774,376	151,305	—	1,705,586	—	25,202	3,432	9,175,954
1800	—	481,699	4,814,049	213,370	—	1,914,608	11,560	32,372	3,940	7,471,596
1801	9,587	581,700	6,891,708	250,851	—	1,454,226	7,856	28,223	2,996	9,227,147
1802	3,333	413,568	5,979,786	331,846	—	1,441,961	28,945	28,124	11,755	8,239,316
1803	2,809	410,522	6,834,110	331,379	—	1,743,942	23,938	13,695	34,490	9,394,885
1804	1,844	401,690	3,045,230	235,052	—	1,805,301	41,892	10,065	37,684	5,573,758
1805	115	601,560	4,859,506	242,089	—	2,165,423	48,133	26,928	4,244	7,947,998
1806	1,926	1,198,001	4,767,136	341,781	—	1,982,076	112,967	23,238	30,927	8,458,052
1807	4,398	1,230,869	6,219,209	423,284	—	2,060,891	127,718	11,152	29,194	10,106,715
1808	37,457	1,675,915	5,274,445	613,773	—	3,008,063	348,325	1,483	119,115	11,079,076
1809	3,390	2,879,755	4,891,406	639,412	—	2,746,352	344,531	10,873	106,752	11,622,471
1810	4,182	872,520	6,450,111	497,732	—	2,357,563	326,518	28,022	281,964	10,818,612
1811	1,801	714,907	2,061,303	329,577	—	1,096,124	238,426	2,265	179,703	4,624,106
1812	8,501	1,171,677	3,435,272	436,909	—	2,050,628	473,311	4,908	533,111	8,114,317
1813	Records destroyed	destroyed	by fire.	—	—	—	—	—	—	—
1814	73,487	840,767	3,486,710	424,537	44	1,463,608	422,286	23,781	396,721	7,136,941
1815	317,576	477,858	3,827,706	391,569	373	1,416,189	488,800	30,540	165,498	7,116,109
1816	342,638	370,775	1,986,378	327,569	42,067	859,439	235,990	25,531	166,146	4,306,528
1817	385,805	185,793	3,078,218	268,664	14,186	1,002,886	275,579	17,928	131,053	5,860,112
1818	765,891	413,204	4,026,404	489,644	42,798	1,529,201	408,751	32,562	209,930	7,913,385
1819	403,342	366,640	2,339,580	633,446	39,172	1,111,885	356,661	25,959	153,949	5,430,634
1820	429,156	239,566	2,457,410	554,011	91,436	979,128	252,705	28,254	138,380	5,170,046
1821	470,735	240,146	2,752,392	513,238	75,892	1,001,883	202,994	23,547	167,919	5,448,746
1822	435,507	269,353	3,283,907	443,008	82,727	1,278,506	184,045	25,082	75,332	6,127,467
1823	880,014	329,509	2,991,350	463,548	117,077	1,618,632	188,689	26,513	61,023	6,676,355

Years.	Quantities Imported.									
	Cape.	French.	Portugal.	Madeira.	Of the Azores.	Spanish.	Canary.	Rhenish.	Of other Sorts.	All Sorts.
	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.
1824 ...	616,477	276,105	2,625,249	495,194	118,832	2,083,206	247,494	27,907	147,042	6,637,506
1825 ...	769,476	1,093,538	4,952,126	543,133	32,168	2,754,873	302,337	148,159	306,223	10,892,033
1826 ...	356,070	489,657	3,114,050	577,378	2,750	2,364,573	310,531	87,770	284,153	7,586,937
1827 ...	741,129	584,208	3,311,135	308,546	40,900	2,433,141	454,186	80,734	193,982	7,950,961
1828 ...	758,916	550,949	3,985,146	452,509	35,409	3,188,337	288,043	92,325	286,297	9,637,951
1829 ...	967,363	498,320	2,398,808	320,580	12,223	2,841,031	199,026	85,857	294,993	7,618,196
1830 ...	544,982	352,136	2,603,113	304,726	12,653	2,505,438	155,755	70,660	330,125	6,879,588
1831 ...	428,154	351,102	2,763,211	356,514	11,396	2,605,328	191,916	71,352	337,897	7,116,870
1832 ...	278,848	311,448	2,116,245	288,783	2,704	2,446,050	161,018	40,387	372,997	6,018,480
1833 ...	454,394	275,366	2,226,733	301,057	6,440	3,368,530	253,542	54,361	503,418	7,443,841
1834 ...	484,298	369,376	4,213,427	372,698	1,594	3,446,563	256,108	58,376	569,676	9,766,116
1835 ...	537,743	370,446	4,269,890	204,325	59	2,732,028	241,707	52,075	580,773	9,039,551
1836 ...	580,275	533,241	4,089,235	233,979	13	3,164,244	305,899	67,922	431,275	9,406,083
1837 ...	618,105	725,140	2,693,365	239,400	456	2,802,585	371,454	57,665	475,310	8,033,480
1838 ...	342,372	544,129	3,133,725	264,920	55	3,375,847	329,191	72,867	455,378	8,518,484
1839 ...	723,743	508,487	3,272,208	267,041	213	4,130,755	341,226	82,911	582,467	9,909,056
1840 ...	460,024	570,195	2,980,333	279,157	1,241	4,022,315	250,304	75,611	671,517	9,311,247
1841 ...	311,190	480,828	2,662,121	215,253	2,782	3,204,313	229,969	75,425	526,621	7,708,502
1842 ...	303,223	508,942	2,811,643	200,443	8,983	2,692,316	197,910	63,355	429,298	7,216,113
1843 ...	116,570	479,933	2,425,668	245,498	26,981	2,648,789	242,223	57,764	563,577	6,807,053
1844 ...	423,336	725,308	2,980,403	226,660	183	3,446,679	189,750	61,215	531,052	8,584,586
1845 ...	446,714	562,420	2,771,080	213,229	106	3,504,523	191,186	72,581	707,937	8,469,776
1846 ...	185,062	473,034	2,630,621	205,406	1,972	3,214,382	253,880	77,814	619,138	7,711,309
1847 ...	323,124	549,113	2,685,157	201,096	23	3,407,078	133,362	67,207	571,902	7,938,067
1848 ...	318,051	680,255	2,883,896	154,701	1,507	2,658,056	124,964	52,368	662,732	7,536,530
1849 ...	264,106	466,169	3,004,043	165,463	12,163	3,310,206	151,239	63,380	533,298	7,970,067
1850 ...	234,779	600,243	3,563,042	198,311	33	3,826,785	128,153	66,843	686,123	9,304,312
1851 ...	407,162	764,935	3,101,031	186,122	37	3,904,973	139,293	76,353	428,517	9,008,428
1852 ...	127,952	575,280	2,120,716	141,317	—	3,181,835	86,819	70,297	489,088	6,793,304

Years.	Countries whence Imported.									
	Cape.	Australia.	France.	Portugal.	Madeira.	Spain.	Holland and Germany.	Italy.	Other Countries.	All Countries.
	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.
1853 ...	102,212	—	806,239	5,232,476	88,443	3,371,479		878,719		11,029,568
1854 ...	282,043	1,389	1,004,580	4,136,261	97,403	4,455,118	141,504	460,454	297,094	10,875,855
1855 ...	369,478	24,817	535,949	3,322,551	87,442	3,861,992	101,402	375,653	267,482	8,946,766
1856 ...	493,524	4,514	711,912	3,234,370	85,499	4,048,409	241,006	266,658	345,988	9,481,880
1857 ...	797,092	6,714	796,760	2,964,033	69,456	4,628,790	425,712	365,518	232,770	10,336,845
1858 ...	654,837	7,223	623,041	1,326,609	57,266	2,460,410	305,353	138,450	168,447	5,791,636
1859 ...	786,621	2,478	1,010,888	1,797,854	47,957	3,629,325	474,109	255,791	190,490	8,195,513

Years.	Countries whence imported.									
	Cape.	Australia.	France.	Portugal.	Madeira.	Spain.	Holland and Germany.	Italy.	Other Countries.	All Countries.
	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.	Imp. Gals.
1860 ...	678,937	951	2,445,151	2,535,760	60,868	5,325,947	847,580	258,385	321,422	12,475,001
1861 ...	126,951	6,989	2,187,521	2,681,453	73,982	4,636,100	728,990	386,408	269,042	11,052,436
1862 ...	49,455	7,984	2,244,727	3,048,491	47,102	5,365,647	757,341	205,711	234,218	11,960,676
1863 ...	105,167	7,161	2,186,706	3,594,887	39,462	6,715,507	895,987	374,128	266,190	14,185,195
1864 ...	29,475	31,617	2,723,233	3,344,872	81,300	7,791,025	779,932	502,802	217,338	15,451,594
1865 ...	93,302	51,080	2,915,357	3,740,578	35,387	5,891,523	895,567	423,443	223,515	14,269,752
1866 ...	23,686	18,477	3,668,842	3,541,225	43,914	6,470,357	871,011	454,813	228,704	15,321,029
1867 ...	9,370	24,443	3,771,301	2,724,538	49,585	7,330,205	863,511	450,302	219,326	15,442,581
1868 ...	12,328	11,265	4,745,440	2,965,846	49,413	7,331,362	1,005,831	549,962	231,482	16,953,429
1869 ...	30,377	26,029	4,255,483	3,262,885	53,687	7,692,143	1,105,800	541,268	216,158	17,184,330
1870 ...	40,268	36,147	4,779,074	3,457,645	71,590	7,433,511	1,063,493	533,198	359,856	17,774,782
1871 ...	13,236	31,197	4,689,242	3,645,512	86,800	7,706,908	1,110,908	590,031	351,016	18,224,900
1872 ...	13,003	25,034	5,108,819	4,043,195	93,588	8,357,193	1,179,636	644,093	195,516	19,660,127
1873 ...	17,878	37,142	6,242,856	4,037,594	80,532	9,339,367	1,070,673	639,514	166,600	21,682,356
1874 ...	16,337	40,073	5,105,450	3,747,815	78,287	7,496,590	1,040,798	566,356	143,266	18,234,972
1875 ...	11,212	25,243	5,280,914	4,478,097	91,998	6,891,738	991,057	514,062	144,984	18,429,305
1876 ...	13,984	49,451	7,062,635	3,978,615	129,902	6,895,116	1,046,340	632,387	142,293	19,950,723
1877 ...	28,323	19,936	6,635,591	4,069,555	83,548	6,803,794	1,083,788	726,405	117,867	19,568,807
1878 ...	18,154	22,372	6,038,596	2,920,285	76,461	5,714,948	906,682	635,418	119,122	16,452,533
1879 ...	11,446	17,089	5,707,424	2,888,288	91,746	5,059,819	788,769	507,466	90,810	15,162,857
1880 ...	12,380	24,152	6,996,314	3,144,927	119,918	5,395,164	985,550	564,385	142,706	17,385,496
1881 ...	9,932	21,287	6,744,153	2,793,885	93,465	4,964,015	993,717	533,014	123,565	16,297,033
1882 ...	10,355	24,278	5,908,043	3,000,780	123,805	5,025,903	897,551	631,909	93,189	15,715,813
1883 ...	49,735	69,054	5,913,891	3,101,766	81,975	4,730,818	873,722	603,111	135,723	15,559,795
1884 ...	63,667	52,746	5,783,087	3,081,308	107,384	4,550,256	811,310	523,458	133,055	15,105,271
1885 ...	46,724	60,667	5,781,875	3,093,401	107,620	4,106,488	772,951	541,911	118,101	14,629,738
1886 ...	68,357	145,582	5,432,978	3,210,791	165,402	4,041,348	855,121	475,600	157,685	14,552,864
1887 ...	48,307	163,046	5,684,012	3,452,998	93,338	4,431,534	820,218	530,849	159,339	15,383,641
1888 ...	37,337	229,325	5,643,368	3,163,536	168,683	3,927,094	810,987	550,349	214,482	14,745,161
1889 ...	22,700	311,644	5,889,272	4,200,326	90,060	3,803,346	796,593	548,118	238,690	15,900,749
1890 ...	14,076	315,113	6,262,738	3,991,359	86,137	4,007,085	921,162	357,011	339,426	16,194,107
1891 ...	13,135	386,915	6,126,559	4,329,169	81,200	4,066,356	983,268	530,881	260,148	16,782,631
1892 ...	16,035	464,561	5,760,567	5,560,654	81,722	3,719,109	895,959	565,660	255,210	17,319,477
1893 ...	16,207	559,319	5,766,290	3,181,341	70,059	3,548,304	845,271	444,265	243,645	14,675,201
1894 ...	12,348	398,513	5,441,900	3,096,649	94,742	3,757,098	859,024	432,446	275,901	14,368,621
1895 ...	12,090	612,797	6,060,664	3,363,451	95,671	4,057,015	930,102	414,078	318,455	15,864,323
1896 ...	9,803	703,676	6,736,718	3,571,520	61,753	3,723,299	1,038,345	426,742	423,704	16,695,560

FOREIGN AND COLONIAL SPIRITS.

In the Act of Tonnage and Poundage passed in the year 1660, Brandy was not specifically mentioned. It fell, therefore, for revenue purposes, under the general rate of duty to which by that Act all "unrated" articles were liable, viz.:—5 per cent. on the value; such value to be affirmed upon the oath of the merchant in the presence of the principal officers of the Customs. All other kinds of imported spirits were charged, as Aqua Vitæ, with a Customs duty of 4s. per hogshead. 1660.
12 Chas. II.,
c. 4.

In the same year, however, another Act granted to the King an Excise duty of 4d. "on every gallon of strong water perfectly made imported from beyond the sea," and by yet another statute following close upon the last, this impost was doubled, making 8d. the gallon. But the same two laws had only imposed half the amount of duty just mentioned upon spirits "made of any kind of wine or cyder imported." It was, therefore, a very nice revenue question to decide as to which of these rates of duty, viz., 8d. or 4d., was applicable to brandy, since it answers equally to both descriptions. It finally became necessary that Parliament should declare its own meaning and intention, and in 1670, by the Act 22 Chas. II., c. 4, the legislature settled that brandy answered to the description of a "strong water perfectly made imported from beyond the sea," and was, therefore, liable to the rate of 8d. per gallon. It is, however, certain that the term brandy continued to be employed in a somewhat loose manner for a good many years, or, perhaps, the word, which is derived from the Dutch and means, literally, "burnt wine," had as yet hardly acquired in popular use the meaning which has attached to it in later times, for in the Excise Act passed in 1690 various rules are made for the distillation of spirits, and we find in the second section regulations applicable to "all distillers and others who shall draw or make any low wines, spirits, or brandy from corn." It seems evident, therefore, that at this time the word brandy, unless it is expressly mentioned as brandy of France, meant any kind of home-made or imported spirit, except, probably, rum and arrack, which are generally mentioned by name. 12 Chas. II.,
c. 23.
12 Chas. II.,
c. 24.

From the year 1678 all foreign spirits were liable (together with foreign wines) to a duty called "Coinage," first imposed by the Act 18 Chas. II., chap. 5, for the purpose of defraying the expenses of the Mint. Subsequent Acts of Parliament continued this impost, which amounted to the fixed rate of £1 upon every tun of 252 gallons, and was assessed rateably upon any greater or smaller quantities. When the expenditure of the Mint exceeded the produce of the coinage duties it was to be paid out of the supplies of the year, provided that it did not exceed £15,000. Mr. Pitt's Consolidation Act of 1787 directed that these duties were to be carried to the Consolidated Fund, and they ceased thenceforward to be separately distinguished as Coinage duties. Coinage on
Foreign
Spirits.

In 1714 the duties on foreign spirits were:—

	£	s.	d.	
Single brandy of France per 252 gallons	31	0	0	1714. Customs and Excise.
And for every 20s. value on oath	0	2	10 $\frac{4}{10}$	
And an Excise duty of per gallon	0	3	8	
Double brandy of France per 252 gallons	61	0	0	
And for every 20s. value on oath	0	2	10 $\frac{4}{10}$	
And an Excise duty of per gallon	0	6	8	
Other brandy per 252 gallons	1	0	0	
And for every 20s. value on oath	0	2	10 $\frac{4}{10}$	
And Excise, single or under proof per gallon	0	3	8	
And Excise, double or above proof "	0	6	8	
Brandy from the Channel Islands, Excise "	0	8	0	
Aqua Vitæ per hogshead	0	16	4 $\frac{1}{2}$	

And the same duty of Excise as for Brandy.

In 1725 the duties of Customs on foreign spirits were the following:—

	£	s.	d.	
Brandy of France per 252 gallons	34	5	0 $\frac{2}{3}$	1725. Customs.
Brandy of Spain, Portugal or Italy "	2	2	0 $\frac{2}{3}$	
Brandy of all other countries "	2	17	0	
Geneva gallon	0	0	1 $\frac{1}{2}$	
Rum... .. "	0	0	2 $\frac{1}{2}$	
Usquebaugh "	0	1	5 $\frac{2}{3}$	

and in addition to the above there was coinage duty on all kinds of foreign spirit at the rate of £1 per 252 gallons.

Excise. At the same period the Excise duties were :—

	£	s.	d.
Single brandy or other single spirit gallon	0	3	8
Double brandy or other double spirit „	0	6	8

1757.
Customs.

In 1757 the Customs duties were :—

	£	s.	d.
Brandy of France per 252 gallons	6	15	6
Brandy of Spain, Portugal or Italy „ „	3	17	9
Brandy of all other countries „ „	4	17	0
Geneva the gallon	0	0	3 $\frac{5}{20}$
Rum „	0	0	4 $\frac{1}{2}$
Usquebaugh... .. „	0	2	0 $\frac{1}{20}$

Excise.

At this time the Excise duties chargeable in addition to the foregoing duties of Customs were :—

	£	s.	d.
Single brandy, or other foreign spirit, except rum per gallon	0	4	8
Double brandy „	0	8	8
Single rum „	0	3	8
Double rum „	0	6	8

1774.
Customs.

In 1774 the Customs duties were as follows :—

	£	s.	d.
Brandy of France per 252 gallons	8	5	6
Brandy of Spain, Portugal or Italy „ „	4	12	9
Brandy of all other countries „ „	5	17	0
Geneva the gallon	0	0	3 $\frac{17}{20}$
Rum „	0	0	5 $\frac{1}{2}$
Rum of the British plantations in America „	0	0	4 $\frac{1}{2}$
Usquebaugh... .. „	0	2	6 $\frac{1}{20}$

1774.
Excise.

The Excise duties in 1774 were :—

	s.	d.
On single brandy, or other single spirit than rum gallon	6	8
On double brandy, or other double spirit than rum „	12	8
On single rum „	4	8
On double rum „	8	8

1782.
Customs.

In 1782 the Customs duties were :—

	£	s.	d.
On brandy of France per 252 gallons	8	18	6
On brandy of Spain, Portugal or Italy „ „	4	19	9
On brandy of all other countries... .. „ „	6	6	0
Geneva the gallon	0	0	4 $\frac{3}{20}$
Cordial waters not rated „	0	2	8 $\frac{1}{2}$
Cordial waters if of France „	0	5	4
Rum „	0	0	6 $\frac{1}{2}$
Rum of the British plantations „	0	0	5 $\frac{1}{20}$
Usquebaugh... .. „	0	2	8 $\frac{1}{2}$

1787.
Revenue
Consolidation
Act.

In 1787 Mr. Pitt consolidated into a single Act the duties of Customs and Excise, though still keeping them distinct as branches of revenue. It will, therefore, be as well, at this point, to summarise the principal changes which had taken place in the duties of Excise during the preceding century and a quarter, because, whilst they are not nearly so complicated as the rates and changes in the customs tariff, and therefore admit of being abstracted into a concise table, they were of even greater importance to the exchequer and to the consumer,—the Excise duties on foreign spirits, having for a long period been heavier than the Custom duties on those articles of consumption.

Principal alterations of Excise duties upon foreign brandy and other strong waters from 1660 to 1787. Excise on Foreign Spirits.

Date.	Authorities for the Several Additions.	Brandy and other Strong Waters.		Rum or Spirits, the Produce of the British Plantations in America.	
		Single Spirit. Per Gallon. Duty.	Double Spirit. Per Gallon. Duty.	Single Spirit. Per Gallon. Duty.	Double Spirit. Per Gallon. Duty.
1660	12 Car. II., c. 23... ..	s. 0 d. 4	s. 0 d. 4	s. 0 d. 4	s. 0 d. 4
1660	12 Car. II., c. 24... ..	0 8	0 8	0 8	0 8
1692	4 W. & M., c. 3	1 2	1 8	1 2	1 8
1694	5 W. & M., c. 20	1 8	2 8	1 8	2 8
1705	4 Ann, c. 6	8 8	6 8	8 8	6 8
1738	6 Geo. II., c. 17	4 8	8 8	8 8	6 8
1760	33 Geo. II., c. 9	5 8	10 8	* 4 8	8 8
1762	2 Geo. III., c. 5	6 2	11 8	4 8	8 8
1766	6 Geo. III., c. 47	6 8	12 8	4 8	8 8
1787	27 Geo. III., c. 13	4 8	8 1	8 7	6 8

The Customs duties upon imported foreign spirits by the Act of 1787 (27 Geo. III., c. 13) were the following:—

1787. Customs.

	gallon	£	s.	d.
Arrack imported by the East India Company	0	0	9	
Brandy of any country or place	0	0	9	
Citron water... ..	0	5	8	
Geneva	0	0	5	
Rum of the British American Colonies	0	0	5	
„ foreign	0	0	7	
Usquebaugh	0	2	10	
Hungary water, Visney and Rosa Solis	0	2	10	
Other spirits... ..	0	2	10	

All the foregoing were also subject to heavy duties of Excise. (See the preceding table).

The next following table shows the rates of duty, Customs and Excise, in Great Britain upon foreign spirits, from 1789 to 1800, together with the quantities charged with duty, the population and the revenue. 1789-1800

GREAT BRITAIN.

Years.	Population.	Quantities retained for Home Consumption.		Rates of Duty.									Net Revenue of Customs and Excise.
				Customs.			Excise.		Total.				
		Brandy, Geneva, &c.	Rum.	Brandy.	Geneva.	Rum.	Brandy and Geneva.	Rum.	Brandy.	Geneva.	Rum.		
1789	9,363,000	Wine gallons. 2,002,626	Wine gallons. 2,160,183	Per wine gallon. s. 0 d. 9	Per wine gallon. s. 0 d. 9	Per wine gallon. s. 0 d. 5	Per wine gallon. s. 4 d. 3	Per wine gallon. s. 3 d. 7	Per wine gallon. s. 5 d. 0	Per wine gallon. s. 5 d. 0	Per wine gallon. s. 4 d. 0	£ 952,393	
1790	—	2,225,405	2,274,533	0 9	0 9	0 5	4 3	3 7	5 0	5 0	4 0	1,001,416	
1791	10,131,000	1,949,418	2,505,472	0 9	0 9	0 5	5 1	4 3	5 10	5 10	4 8	999,481	
1792	—	1,984,822	1,812,108	0 9	0 9	0 5	5 1	4 3	5 10	5 10	4 8	1,008,098	
1793	—	1,557,876	2,202,133	0 9	0 9	0 5	5 1	4 3	5 10	5 10	4 8	1,002,976	
1794	—	1,667,721	2,590,365	0 9	0 9	0 5	5 11	4 11	6 8	6 8	5 4	1,100,504	
1795	—	949,606	2,468,818	0 9	0 9	0 5	6 9	5 7	7 6	7 6	6 0	957,512	
1796	—	1,237,188	1,885,706	0 9	0 9	0 5	6 9	5 7	7 6	7 6	6 0	1,049,611	
1797	—	1,669,787	2,122,047	0 9 $\frac{1}{2}$	0 9 $\frac{1}{2}$	0 5 $\frac{1}{2}$	7 7	6 3	8 $\frac{4}{8}$	8 $\frac{4}{8}$	6 8 $\frac{1}{2}$	1,317,520	
1798	—	1,521,179	1,712,512	1 0 $\frac{3}{8}$	0 11 $\frac{3}{8}$	0 7 $\frac{3}{8}$	7 7	6 3	8 7 $\frac{3}{8}$	8 6 $\frac{3}{8}$	6 10 $\frac{3}{8}$	1,305,937	
1799	—	1,618,855	2,076,586	1 0 $\frac{3}{8}$	0 11 $\frac{3}{8}$	0 7 $\frac{3}{8}$	7 7	6 3	8 7 $\frac{3}{8}$	8 6 $\frac{3}{8}$	6 10 $\frac{3}{8}$	1,423,961	
1800	—	2,172,618	2,622,837	1 0 $\frac{3}{8}$	0 11 $\frac{3}{8}$	0 7 $\frac{3}{8}$	8 5	6 11	9 5 $\frac{3}{8}$	9 4 $\frac{3}{8}$	7 6 $\frac{3}{8}$	1,895,276	

At this period the old Wine gallon was the legal measure of capacity in respect of Wines and Spirits. The wine gallon contained 231 cubic inches, whilst the Imperial gallon contains 277-274 cubic inches.

1800-1823. At the commencement of the present century the duties on foreign spirits in Great Britain and Ireland amounted to the following sums per imperial gallon :—

	On importation into			
	Great Britain.		Ireland.	
	s.	d.	s.	d.
Brandy gallon	11	3½	7	2½
Geneva „	11	2½	7	2½
Rum from the British Colonies „	9	0½	6	8½

The tables at the end of this article show that in England and Scotland the duty on brandy rose with rapidity throughout the period of the war with France until 1813, when it stood at the highest amount it has ever reached, *viz.*, £1 5s. 1½d. per gallon. In Ireland it attained to the level of 17s. 3d. per gallon in 1814, and, as was to be expected, the consumption dwindled to a very insignificant quantity, owing to the much lower rate of duty on Irish spirit. Of brandy and Geneva together (on which duty had been paid in 1801 to the extent of 307,000 gallons in Ireland), only 4,257 gallons were charged with duty in 1811, and a little over 9,325 gallons in 1821. Rum was in somewhat greater favour. 1,057,000 gallons were used in Ireland in 1801 but the quantity brought to charge sank to 19,685 gallons in 1821. The rates of duty on Brandy and Geneva have been the same in England, Ireland, and Scotland since 1823, but from 1847 to 1857 the duties on Rum were not identical in the three divisions of the kingdom (*see the Tables at the end of this section*).

In both Ireland and Scotland the national spirit—whisky—held the field with greater tenacity than foreign spirits, though the fluctuations are so considerable in the quantities shown by the record to have been charged with duty, as to leave little doubt upon the enquirer's mind that the amount of illicitly consumed spirit must have been pretty large. Thus, in 1802 with an Excise duty of 2s. 10½d. the quantity of home-made spirit charged with duty in Ireland was 4,715,000 gallons. In 1807 with a duty of 4s. 1d. it was 5,597,000 gallons, and in 1809 at a like rate of duty it was only 1,360,000. But with an increased duty of 5s. 7½d. in 1814 the quantity returned as consumed in Ireland rose to 5,393,000 gallons.

1800-1823.
Home-made
Spirits.

Parl. p. 440.
1833.

At this period it seems necessary to glance at the state of the trade in home-made spirits in each of the three kingdoms, because, so far as regards importation of spirits into Great Britain, both Scotland and Ireland were foreign countries, and home-made spirits were as much an item of the Customs tariff as were foreign spirits. Before the union with Ireland, Irish spirits were subjected by the laws then in force to the same duties upon importation into Great Britain as foreign spirits, which in fact operated to prohibit their importation entirely. The Act of Union directed that articles the growth or produce of either country and which were subject to internal duty were to be subject upon their importation into the other to such countervailing duty as might be fair with reference either to the internal duty levied upon the article, or on the raw material of which it was composed. In accordance with this principle, Irish spirit was granted a drawback of 3s. 7d. per gallon (old measure) on being exported to Great Britain, that being the amount assumed to have been paid in Ireland upon the spirit. Upon its importation into Great Britain it was charged with a countervailing duty of 5s. 1½d.

Previous, however, to the union, the Government of Ireland as a means of collecting its duty more easily from the large manufacturers, had allowed a discount of 16 per cent. from the duty charged on spirit made in stills of not less than 1,000 gallons content, and 8 per cent. discount from that manufactured in stills of not less than 500 gallons content.

1800.
Oversight in
Act of Union.

But in the Act of Union no account was taken of this discount or deduction, so that when it allowed a drawback of the full duty of 3s. 7d. it was really paying the Irish exporter a bounty, and the result was that considerable quantities of Irish spirit began to be imported into Great Britain from Ireland. In 1802 the export from Ireland thus stimulated amounted to 1,086,000 gallons.

It was soon perceived that this discount had not been taken into account, and the Act 44 Geo. III., c. 104, directed that the Irish exporter must either repay the discount or prove that he had

not received it. There were, however, other reasons, presently to be stated, which operated to make it still profitable to the Irish distillers to export to Great Britain.

In the case of Scotland the principle of free intercourse was also recognised in the Act for the Union of the two countries, the law enacting that the duties should be the same in either country ; and for 80 years no difficulty seems to have arisen, although there were some alterations. But in 1786 a license duty was imposed in Scotland by 26 Geo. III., c. 64, and to meet this, a duty of 2s. per gallon was levied upon importation into England of spirits manufactured in Scotland ; and it was held that by the duties established by the Act quoted, equilibrium had been attained in the charges upon spirits in the two countries. But the actual rates in England and Scotland were never again identical until the year 1856.

The trouble, however, of adjusting the duties as between the three kingdoms was by no means at an end. By the Act of Union with Ireland a drawback was granted on spirits exported from Great Britain to Ireland of 5s. 1½d. per gallon, and a like duty on the importation of Irish spirits into Great Britain, as already stated. But the framers of the Act of Union again forgot to take into account the fact that although the internal duty in England was equal to 5s. 1½d. per gallon, the internal duty in Scotland was only equal to 3s. 3½d. per gallon. The result was that the exportation of Irish spirits into Scotland was put an end to. The following were the figures :—

Quantities of Spirits imported into Scotland from Ireland.

	Gallons.
1800-1	47,986
1801-2	2,388
1802-3	Nil.
1803-4	Nil.

In 1803 two Acts passed which increased the duties in England to 8s. 2½d. and in Scotland to 5s. 11½d. per gallon. These Acts at the same time fixed the countervailing duty on the imports of spirits from Ireland into Great Britain, and consequently the drawback on the export of such spirits from Great Britain to Ireland, at 8s. 2½d. per gallon. This arrangement was accurate as far as regarded England, but in Scotland it caused a duty of 2s. 3d. per gallon to be levied on Irish spirits imported, beyond the amount of the home consumption duty in that part of the United Kingdom ; and it gave a drawback exceeding to the same amount, the duty paid on all spirits exported from Scotland to Ireland. The discovery of this state of the law necessarily gave rise to considerable exportations from Scotland to Ireland.

	Gallons.
In the year 1807 they were	127,776
„ 1808	239,988
„ 1809	225,711

Under these circumstances the Act 49 Geo. III., c. 8, suspended all intercourse in spirits between Ireland and Great Britain from the 13th March to the 1st June, 1809.

From the Union to the date of the Act 47 Geo. III., sess. 1, c. 20, English spirits might be exported to Ireland on a drawback of the duties paid thereon. That Act and the Acts of 47 Geo. III., sess. 2, c. 62, and 48 Geo. III., c. 53, suspended the drawback until the 11th June, 1808. From that time to the passing of 49 Geo. III., c. 8, it was again payable. By the latter Act it was once more suspended, and continued so to the passing of 54 Geo. III., c. 149. No English spirits, however, appear to have been exported from England to Ireland.

The Act 28 Geo. III., c. 46, and subsequent Acts prescribed certain regulations for the manufacture of spirits to be exported to Scotland. It does not, however, appear to have led to the exportation of any spirit from England to Scotland.

CUSTOMS TARIFFS OF THE UNITED KINGDOM.

The following table shows the quantities of home-made spirits moved between the three kingdoms from the date of the Act of Union until 1822.

	Imported into Ireland from Great Britain.	Exported from Ireland to Great Britain.	Imported into England from Scotland.	Imported into Scotland from Ireland.
	Gallons.	Gallons.	Gallons.	Gallons.
1801	No record.	227,410	Nil.	47,986
1802	Nil.	1,085,907	207,081	2,388
1803	Nil.	888,486	249,613	Nil.
1804	14	1,156,993	653,783	Nil.
1805	38	1,085,267	1,102,801	17,200
1806	23	526,618	1,084,775	24,113
1807	5,164	643,745	826,584	Nil.
1808	127,776	510,996	1,007,039	Nil.
1809	239,938	75,713	721,364	Nil.
1810	225,711	Nil.	987,586	Nil.
1811	Nil.	47,911	708,394	Nil.
1812	Nil.	27,679	1,409,838	Nil.
1813	Nil.	Nil.	491,666	Nil.
1814	2	291,042	1,429,551	Nil.
1815	Nil.	373,021	1,647,136	46,325
1816	Nil.	32,249	1,294,945	636
1817	Nil.	1,268	1,241,225	Nil.
1818	60	13,339	1,538,901	Nil.
1819	2	120,940	1,427,379	Nil.
1820	Nil.	436,947	1,343,108	Nil.
1821	Nil.	370,039	1,161,594	Nil.
1822	Nil.	605,292	1,311,128	634

Quantities of home-made spirits exported from Scotland into England from 1776 to 1800 (5th July.)

Years.	Quantities.	Years.	Quantities.
	Gallons.		Gallons.
1777	2,034	1789	195,144
1778	5,135	1790	Nil.
1779	7,413	1791	Nil.
1780	34,067	1792	Nil.
1781	97,177	1793	Nil.
1782	183,929	1794	Nil.
1783	176,490	1795	125,377
1784	427,498	1796	9,233
1785	837,751	1797	27,153
1786	881,969	1798	70,540
1787	32,267	1799	63,659
1788	86,045	1800	119

But the inequalities of the law in the three kingdoms were not the only, nor even the chief difficulties which barred and interfered with that free intercourse between the countries (in spirits as in other articles) on which stress had been laid in the Act of Union as a leading principle underlying its provisions. Smuggling and illicit distillation with collusion of officers rendered abortive all attempts of Parliament to provide adequate revenue to the exchequers of Great Britain and Ireland, and to do justice to the traders of the two countries. The Commission of Revenue enquiry which sat in 1821-23 exposed a state of affairs in relation to the spirit revenue which shows that all the statistics of the early years of the century in respect of the revenue on spirits, form only a very imperfect guide as to the true consumption of alcoholic liquors in these islands. The fraudulent practices seem to have been more open and shameless perhaps in Ireland and Scotland, but England can make no claim to exceptional virtue in the matter of honesty in the observance of the revenue laws. The commissioners stated that in comparing the limited amount of illicit distillation in England with the extent to which it prevailed in Ireland and Scotland, it must not be forgotten that in the former country smuggling existed to an extent not known in either of the latter. "On several parts of the English coast," they observe, "the practice of smuggling foreign spirits is carried on to an extent which in the loss it occasions to the revenue, and its injurious effects on the morals of the people (in proportion to the numbers engaged in it), produces evils equally to be deplored with those arising from illicit distillation." The latter offence in England was chiefly confined to London and its neighbourhood, but the quantity thus produced was stated to be trifling in proportion to the produce of the licensed distilleries.

Smuggling and Illicit Distillation.

Smuggling in England.

Far otherwise, however, was the result of contraband effort in Scotland and Ireland at this time. The evidence placed before the committee pointed to a demoralisation not less complete on the part of the revenue officers, both Customs and Excise, than on that of the population generally. It was estimated that the quantity of spirits consumed in Ireland produced from the licensed and unlicensed stills, amounted to 10,000,000 gallons; whilst the amount brought to charge was only 2,950,647 gallons, thus leaving about 7 millions of gallons for which no duty was obtained. The same authority estimated that, of this quantity, one million gallons was fraudulently sent into consumption by the licensed distillers, the produce of the unlicensed stills being reckoned at 6 million gallons.

Illicit Distillation in Scotland and Ireland early in the century.

Scotland was not quite so badly permeated with this kind of fraud as was Ireland. At the same time her condition was bad enough. Her consumption was estimated at nearly 5,000,000 gallons, whilst the quantity on which duty was paid was 2,500,000 gallons, as stated to the commission.

But it was not to be wondered at that this laxity prevailed when the method of charging duty, and the morality of the Crown's own servants at this date, are considered. There seems no doubt at all that at this period a practice prevailed in Ireland by which the distiller was charged with duty upon 750 gallons only, out of each 1,000 gallons which he produced. The evil seems to have been widely known among the revenue officers and, say the commissioners, "although it could only prevail through the neglect or corrupt connivance of the officers we find no trace of any measures for the correction of so extensive an evil."

Corruption.

But the evil of this state of things was not confined to the divisions of the kingdom in which the frauds took place. It tended powerfully to stop free intercourse between the three kingdoms, for, of course, if the distillers of one country enjoyed advantages of the kind described, those of the other two divisions could not compete with them, or if they did so, must manage to secure the like allowances.

The commissioners of 1823 pointed out that the methods of assessing duty were not identical in the three divisions of the kingdom, and, moreover; that the English distillers by a system of combination contrived to keep the Scotch and Irish spirit (but especially the latter), out of the English market. The report drew attention to the principle constituting the basis of the Acts uniting the three kingdoms under one legislature, viz., the establishment of an equal and general participation of commercial advantages founded upon free and unrestrained intercourse. It advocated the establishment of one system for the collection of duties, and that any inequalities of taxation should be adjusted by adequate countervailing duties and drawbacks. In offering suggestions to meet or to mitigate the immediate difficulties, the commissioners finished by stating their conviction that only by an uniform system of distillery laws embracing the whole of the United Kingdom, could a free intercourse in spirits be justly or permanently established, and that any measure less general could only be considered as a temporary expedient, and merely preparatory to the attainment of that object.

1823-1860.

At the date of the termination of the war with France the duty on brandy and Geneva in Great Britain amounted to £1 2s. 6½*d.* per imperial gallon, and it remained substantially at this high level for 32 years. Indeed, by a trifling change made in 1819 together with an addition of 4*d.* per gallon in 1840, it was raised to £1 2s. 10*d.* per gallon. In Ireland the duty on foreign spirit amounted to 17s. 3½*d.* per gallon from 1814 to 1822, when it was raised to the same rate as in Great Britain. At this period the duty on home-made spirit was much lower. In 1845 it was no more than 7s. 10*d.* in England, 3s. 8*d.* in Scotland, and 2s. 8*d.* in Ireland, so that the high duty on brandy tended not only to restrict the consumption of that article to a comparatively small quantity, but—which was far more serious—it encouraged smuggling to an extent which all the efforts of the Customs authorities, and of the revenue cruisers failed to put down. Therefore, in the Budget of 1846, Sir Robert Peel determined to see whether a substantial reduction of the duty would not mitigate the evil, and in consequence he reduced the duty on foreign spirits throughout the United Kingdom to the uniform rate of 15s. per gallon. From that date onwards there has never been any difference in the duties chargeable in the three divisions of the United Kingdom upon purely foreign spirit such as brandy, Geneva, and plain spirit.

Foreign spirits continued to be subject to the duty of 15s. per gallon from 1846 until 1860. In that year by the eighth article of the treaty with France, dated 23 January, it was agreed that brandies and spirits from France should be admitted to this country at a duty exactly equal to the Excise duty levied upon home-made spirits, with the addition of a surtax of 2*d.* per gallon to countervail the charges to which the British manufacturer was subject in consequence of conducting his business under Excise supervision. This, it was estimated, would make the duty on brandy 8s. 2*d.* per gallon.

The Surtax
on Foreign
Spirits.

The distillers of the United Kingdom, however, considered the surtax of 2*d.* inadequate as a compensation for the disadvantages under which they conducted their business. The result of their representations was that the surtax was finally fixed at 5*d.* by an additional article to the treaty. This raised the rate to 8s. 5*d.*, and another penny was subsequently added to compensate the revenue for the increased drawback or allowances upon the exportation of spirits distilled in the United Kingdom, thereby bringing the total rate of duty up to 8s. 6*d.* per gallon proof, and this rate was embodied in the Act 23 Vic., c. 22. Subsequently it became necessary to raise additional revenue for the service of the year, and the duty on foreign spirits was raised by 1s. 11*d.* to the rate of 10s. 5*d.* per gallon of proof spirit.

It may be useful to record here the exact constituent items which went to make up this surtax of 5*d.* levied upon the importation of foreign spirits. The following is therefore extracted from the 13th Report of the Commissioners of Inland Revenue :—

Compensation for duty on foreign grain	0½ <i>d.</i>
Prohibition against brewing and distilling at the same time	1
Against distillers mixing wort in separate vessels while in process of fermentation	0¼
Loss of duty on rectification and flavouring spirits in separate premises	1
Colouring matter in foreign spirits	2
	<hr/>
	Total 5 <i>d.</i>
	<hr/>

Uniform
Rates in.
1881.

In the year 1869 the import duties upon foreign corn were abolished and subsequently improvements in the method of assessing the duty upon coloured and sweetened spirits, rendered it possible to reduce the surtax from 5*d.* to 4*d.*, a measure which was effected in 1881 by the Act 44 & 45 Vic., c. 12.

1890.

No further change took place in the duties upon foreign spirits until 1890, when Mr. Goschen by the Act 53 Vic., c. 8, added 6*d.* per gallon to the rates chargeable on all spirits, home-made and foreign, for the purpose of giving relief to local taxation. This additional 6*d.* is kept distinct in the revenue accounts from the previously existing duties applicable to Imperial purposes. The total rate of import duty thus became 10s. 10*d.*

1894.
57 & 58 Vic.,
c. 80.

The next change was in 1894, when Sir William Harcourt added still another 6*d.* to the Imperial rate of duty, thus making the duty on foreign spirits to amount to 11s. 4*d.* per gallon proof, of which 6*d.* continued to be applicable in relief of local taxation. This addition of 6*d.* to the

Imperial portion of the duty was only imposed by Parliament for the period from the 17th April, 1894, to the 1st July, 1895, and was then allowed to expire by effluxion of time, leaving the duty at the present date at 10s. 10*d.* per gallon, of which 10s. 4*d.* is applicable to Imperial, and 6*d.* to local purposes.

The modern history of the duty on rum is not quite parallel with that of the duty on brandy **Rum.** and other spirits produced on foreign soil. By far the greatest proportion of the supply of rum for use in this country has always been drawn from the British West Indian Colonies, and, until 1881, rum always enjoyed, in some degree, preferential tariff treatment. It has been already stated that at the end of the great war the duty on rum stood at 13s. 10½*d.* per gallon in Great Britain and 12s. 8½*d.* in Ireland, as against £1 2s. 7½*d.* levied on foreign spirits in Great Britain and 17s. 3¾*d.* in Ireland. In 1823, when the intercourse between the British Isles became, by the operation of the Act 4 Geo. IV., c. 72, a coasting trade, the equalisation of the rates in the three kingdoms served to simplify the collection of the revenue, but at the same time the duty on rum of the British plantations was fixed at 13s. 11½*d.* throughout the United Kingdom, as against £1 2s. 7½*d.* on foreign spirits. At this time the consumption of rum amounted to 2,349,660 gallons, nearly double the consumption of brandy and Geneva, which stood at 1,190,678 gallons.

By the Act of 1826, 6 Geo. IV., c. 111, the duty on rum was lowered to 8s. 6*d.*, though no change was made in the duty on brandy. At this time home-made spirit was chargeable in England with 7s. per gallon, and though slight changes were made in the rates, rum, foreign plain spirit, and English spirit preserved about the same relationship to each other in the amount of the duties leviable, until Sir R. Peel reduced the duty on brandy from 22s. 10*d.* to 15s. in 1846. The West Indian planters had, about this period, complained bitterly that in bringing their rum into the British market they were subjected to a duty which acted practically as a prohibition, in order to protect the home-made article. Their complaint was doubtless true, for whilst the duty on colonial rum was at that time 9s. 4*d.* per gallon, the duty on British spirits was only 7s. 10*d.* in England, 3s. 8*d.* in Scotland, and 2s. 8*d.* in Ireland. It was pointed out at the time, that the effect of this arrangement had been almost to banish the use of rum in Scotland and Ireland, and that whilst the consumption of rum in the United Kingdom was 50 per cent. greater in 1802 than in 1844, the consumption of British spirit was 100 per cent. greater in 1844 than in 1802. Parliament, therefore, in 1847 decided to give some relief to rum and to return to the old system of charging lower rates in Scotland and Ireland than in England. Therefore, in that year, the duties per gallon proof were fixed at the rates set out in the last column below; the duties on home-made spirits and brandy being also shown for convenience of comparison.

1847.

	Home-made Spirits.		Brandy.		Rum.	
	s.	d.	s.	d.	s.	d.
In England	7	10	15	0	8	7
In Scotland	3	8	15	0	4	5
In Ireland	2	8	15	0	3	5

These were altered the next year, 1848, to

	Home-made Spirits.		Brandy.		Rum.	
	s.	d.	s.	d.	s.	d.
In England	7	10	15	0	8	2
In Scotland	3	8	15	0	4	0
In Ireland	2	8	15	0	3	0

In 1855, however, the Legislature raised the duty on rum in Scotland to the English level of 8s. 2*d.*, Ireland being still allowed the preferential rate of 6s. 4*d.*, whilst foreign spirit remained unaltered.

1860. The changes of 1860-1 left rum in the following position, as regards duty, with reference to other spirits. The rates were once more made alike throughout the United Kingdom.

	s.	d.	
Rum at	10	2	per gallon proof.
Brandy and Geneva at	10	5	" "
Home-made Spirits at	10	0	" "

At this time, therefore, rum still preserved a preferential advantage of 3*d.* per gallon, an advantage which was probably neutralised by the freight incurred for its long voyage to the European market. In 1881, however, a slight change, as already recorded, was made in the duty on foreign spirits owing to the altered conditions brought about by the abolition of the grain duties in 1869, and to changes which had taken place in the method of testing coloured and sweetened spirits. The duty on foreign spirits was reduced from 10*s.* 5*d.* to 10*s.* 4*d.*, and at the same time that on rum was raised from 10*s.* 2*d.* to 10*s.* 4*d.*, thus putting an end to the preferential fiscal treatment which it had enjoyed for a century and a half. The reason for the change appeared to be, that it was considered that it would be convenient to be able to reckon the duties on all foreign and colonial spirit at a single rate.

1890 and
1894.

The duty on rum, as on all other foreign and home-made spirits, was raised by the 6*d.* added for local taxation purposes in 1890. It was also raised temporarily, for fifteen months in 1894-5, by another 6*d.* to a total of 11*s.* 4*d.* At the present time it stands at the same rate as the duty on all other imported unsweetened spirits, viz., 10*s.* 10*d.* per gallon.

STRENGTH OF SPIRITS.

7 & 8 Will.
III., c. 19.

Spirits were charged with duty if not in proportion to their strength, in some relation thereto, in the reign of William III. An Act of 1696 granted additional duties of £30 per ton on "brandy of single proof" and on that of "double proof" £60 per ton, and a distinction of this kind continued to be drawn down to the year 1787 when the official use of the hydrometer in the assessment of the strength of spirits for duty was first recognised by Act of Parliament. The distinction previously drawn between single and double spirits was a very rough and inconclusive one, but possesses some interest as accounting for the use of the word "proof" in its application to the modern standard of alcoholic strength known as proof spirit, and recognised in the revenue laws as that at which the full statutory rate of duty is leviable.

The first enactments subsequent to the Restoration in which "aqua vitæ," "strong waters" brandy or "brandy wine" are specifically mentioned are 12 Chas. II., c. 4, 18, 23 & 24, and 22 Chas. II., c. 4; and the duty is fixed at 8*d.* per gallon without any reference to strength. Subsequently, however, brandy and other kinds of spirits were subjected to different rates accordingly as they were "single" or "double," the meaning of these terms being, respectively, spirits below proof, or spirits above proof.

Postlethwayt, the author of the "Universal Dictionary of Commerce," writing in 1751, explains that proof spirit should contain about one half water and one half alcohol, and this is still true as a general description of proof spirit in the sense in which it is understood to-day. The same writer—an admitted authority on all commercial questions in the eighteenth century—proceeds to cite "the most exact methods of examining proof in spirits" and it will be as well to give the statement in his own words:—

"Take a long phial, half filled with the common proof spirit of the malt-distillers, and give it a smart stroke with its bottom against the palm of the hand, and there will appear, on the surface of the liquor, a chaplet, or crown of bubbles, which will disappear in a clear strong manner; that is, it will first remain a while, and then go off by degrees, without breaking the bubbles or rising into larger: and, when the bubbles go off in this manner, the spirit is vulgarly said to be proof, or merchantable; for, if the bubbles are too large, and vanish too soon, the spirit is deemed above proof; if too small, and they go off too soon, it is said to be below proof. But this is a fallacious method of judging; because there are certain known ways of making a spirit bear this trial, when it is in reality either above or below proof: for the proper meaning of the word is, that a proof spirit should contain about one half water, and the other half alcohol.

"By the beforementioned kind of proof, however, all distillers, brandy merchants, brokers, and the officers of the Customs and Excise, judge of the strength and quality of brandies and spirits,

all the brandy countries and sea-port towns of Europe. To prevent being imposed upon in this way, we might have recourse to the essay instrument, or hydrostatical balance : a gallon of alcohol is computed to weigh seven pounds and a half, and a gallon of water eight pounds ; whence the compound gravity of an equal mixture of the two may be assigned. But it is a more sure and ready method for men of business to burn a little measured quantity of the brandy to be tried, in a cylindrical metalline vessel, plunged in cold water to an equal height with the brandy, and when it ceases to burn, exactly measuring the remainder, which is the water ; but, if the spirit has lost one half of its measure by burning, the brandy may be allowed proof ; if more or less, it must be judged of accordingly."

But the revenue authorities had by this time evidently felt the want of some more scientific method of test, and it would seem that the officers of Excise at some period prior to 1787 had estimated the strength of spirits by the use of true hydrometers. The first instrument of this kind for the determination of the densities of liquids was invented by Mr. Clarke in 1730, and is described by Desaguliers in the *Philosophical Transactions* in that year. In principle and to a great extent, in construction, it was the parent of the instrument at present in use, though, of course, the hydrometer has been improved upon in the course of the 110 years which have elapsed since Parliament decided to use it as the test of alcoholic strength in levying the duty upon spirits.

The seventeenth section of the Act 27 Geo. III., c. 31, runs thus :—

"And whereas, for many years now last passed, spirits have been taken and estimated by the officers of Excise to be of the different degrees of strength at which they have upon trial been denoted to be, by certain kind of hydrometers, known by the name of, and commonly called Clarke's hydrometers : And whereas it is expedient that the different degrees of strength of spirits should be taken and estimated by hydrometers of the most accurate construction, and that proper experiments be made for that purpose, and that some provision should be made for regulating the mode of estimating the strength of spirits, until such experiments shall have been made : Be it therefore enacted and declared by the authority aforesaid, that, until the 5th day of April, 1788, all spirits shall be deemed and taken to be of the degree of strength at which the said hydrometer called Clarke's hydrometer, shall, upon trial by any officer or officers of Excise, denote any such spirits to be."

It will be noted that this section only refers to trials by officers of Excise, as if the hydrometer was only to be used in relation to spirits when charged by that department. And this was so, for the great Revenue Consolidation Act of the same year (27 George III., c. 13) when enacting the *Customs* duties upon foreign spirits, makes no mention of any limit of strength, but charges them simply by "the gallon," whilst the same act in enumerating the *Excise* duties (to which at that time both British and foreign spirits were liable) makes the duty of 2s. leviable "for every gallon of British spirits of a strength not exceeding one to ten over hydrometer proof" (equal to seven over proof by Sikes' hydrometer).

Another curious fact which may be noticed at this point is that, by the same Act, the statutory strength for the single rate of duty in the case of British spirits was "one to ten degrees over proof," above which it became liable to double duty, whilst in the case of foreign spirits, *e.g.*, brandy, the statutory limit of strength for what was known as single brandy was proof, beyond which, as double brandy, it became liable to the double rate.

Clarke's instrument was continued as the Government hydrometer by a number of temporary Acts until 1801 when by 41 George III., c. 97, its use was made perpetual. In 1818, however, a new hydrometer, called Sikes' hydrometer, was made the legal instrument for determining the strengths of spirits under the revenue laws of the Customs and Excise, and tables were prepared by the latter department and signed by the Chancellor of the Exchequer (Mr. Vansittart) denoting the strengths at the various temperatures. This hydrometer has remained in use ever since in both departments, with, there is no doubt, satisfaction to those who pay duty according to its readings, and to the officers whose business it is to guard the interests of the revenue.

58 Geo. III.,
c. 28.

It is, perhaps, as well to record here that by the Act last quoted, proof spirit is defined to be that which at the temperature of 51 degrees by Fahrenheit's thermometer weighs exactly $\frac{17}{18}$ parts of an equal measure of distilled water. Stated in other words, proof spirits consists of a mixture of 49.24 parts by weight of pure alcohol, and 50.76 parts by weight of distilled water, the mixture being at a temperature of 51 degrees Fahrenheit.

Definition
of "proof
spirit."

FOREIGN SPIRITS.—An Account of the Quantities of Foreign Spirits charged respectively, with the Rates and Amounts of Duty (Customs and Excise) in to 1895-96.

YEAR.	ENGLAND.				SCOTLAND.				
	Population.	Number of Imperial Gallons of Foreign Spirits charged with Duty for Consumption.	Rates of Duty per Gallon.		Amount of Duty.	Population.	Number of Imperial Gallons of Foreign Spirits charged with Duty for Consumption.	Rates of Duty per Gallon.	Amount of Duty.
			Brandy.	Geneva.	£				£
			s. d.	s. d.				Same as in England.	
1800	...	1,696,418	11 3½	11 2½	911,322	...	114,097		63,128
1801	9,060,998	1,907,224	11 1	11 1	1,085,304	1,625,000	285,322	"	161,642
1802	...	1,982,790	11 4½	11 3½	1,113,304	...	856,157	"	197,859
1803	...	2,104,319	16 7½	16 6	1,185,303	...	198,660	"	114,710
1804	...	1,308,115	16 9½	16 7½	1,083,070	...	30,748	"	25,411
1805	...	1,587,427	18 9½	18 8	1,329,100	...	71,741	"	60,965
1806	...	1,932,383	16 11	16 9½	1,634,516	...	100,778	"	85,975
1807	...	1,704,882	19 11	19 9½	1,509,970	...	129,058	"	112,993
1808	...	2,183,135	19 11	19 9½	2,131,358	...	115,762	"	113,470
			£	s. d.					
1809	...	940,292	0 19	11½	1,022,008	...	36,551	"	36,296
1810	...	1,717,531	0 19	11½	1,724,370	...	70,848	"	71,398
1811	10,322,592	1,055,032	0 19	11½	1,018,116	1,824,434	52,857	"	53,490
1812	...	175,531	1 4	9½	228,511	...	11,882	"	13,596
1813	...	234,086	{ 1 5 1½ } and { 1 2 6½ }		308,628	...	5,122	"	6,138
1814	...	616,393	1 2	6½	712,555	...	33,501	"	37,060
1815	...	740,205	1 2	6½	833,788	...	40,858	"	46,728
1816	...	728,580	1 2	6½	822,517	...	32,455	"	36,755
1817	...	704,230	1 2	6½	795,851	...	35,270	"	39,721
1818	...	611,269	1 2	6½	689,285	...	33,568	"	37,805
1819	...	852,014	1 2	7½	962,059	...	37,931	"	42,812
1820	...	916,165	1 2	7½	1,035,240	...	31,767	"	35,940
1821	12,105,614	969,474	1 2	7½	1,096,211	2,099,945	34,601	"	39,083
1822	...	1,054,540	1 2	7½	1,192,330	...	35,739	"	39,568
1823	...	1,191,099	1 2	7½	1,279,427	...	34,297	"	38,788
1824	...	1,268,609	1 2	7½	1,434,346	...	47,710	"	53,948
1825	...	1,348,482	1 2	7½	1,520,278	...	56,554	"	63,954
1826	...	1,498,230	1 2	6	1,664,822	...	42,092	"	47,482
1827	...	1,321,221	1 2	6	1,480,409	...	42,756	"	48,297
1828	...	1,325,151	1 2	6	1,488,320	...	43,749	"	50,906
1829	...	1,275,071	1 2	6	1,431,653	...	43,228	"	47,985
1830	...	1,267,397	1 2	6	1,422,730	...	38,966	"	43,393

with Duty for consumption in England, Scotland, Ireland, and the United Kingdom, each year, together with the Population at each Decennial period from 1800

IRELAND.					UNITED KINGDOM.			YEARS.
Population.	Number of Imperial Gallons of Foreign Spirits Charged with Duty for Consumption.	Rates of Duty per Gallon.		Amount of Duty.	Population.	Number of Imperial Gallons of Foreign Spirits charged with Duty for Consumption.	Amount of Duty.	
		Brandy.	Geneva.	£			£	
		s. d.	s. d.					
...	170,412	7 2½	7 2½	68,478	...	1,980,927	1,042,928	1800
5,216,329	306,945	8 7½	8 7½	135,772	15,902,322	2,499,491	1,382,718	1801
...	92,630	8 10½	8 10½	47,388	...	2,431,577	1,353,551	1802
...	36,293	10 8½	10 8½	19,737	...	2,339,272	1,319,750	1803
...	22,590	11 7	11 6	13,921	...	1,361,453	1,122,402	1804
...	25,675	11 7	11 6	14,825	...	1,684,843	1,404,890	1805
...	23,335	11 7	11 6	13,625	...	2,056,496	1,734,116	1806
...	17,767	11 7	11 6	10,248	...	1,851,707	1,633,211	1807
...	35,026	12 7½	12 6½	21,521	...	2,333,923	2,266,349	1808
...	69,155	12 7½	12 6½	48,946	...	1,045,998	1,107,250	1809
...	22,083	12 7½	12 6½	15,318	...	1,810,462	1,811,086	1810
5,956,466	4,257	12 7½	12 6½	2,884	18,103,492	1,112,146	1,074,490	1811
...	8,280	12 7½	12 6½	4,758	...	195,693	246,865	1812
...	11,481	15 9½	15 8½	8,281	...	250,689	323,047	1813
...	13,238	£	s. d.	12,201	...	663,132	761,816	1814
...	9,606	0 17	3½	8,732	...	790,669	889,248	1815
...	6,580	0 17	3½	5,485	...	767,615	864,757	1816
...	6,048	0 17	3½	5,261	...	745,548	840,833	1817
...	9,264	0 17	3½	8,060	...	654,101	735,150	1818
...	10,204	0 17	3½	8,886	...	900,149	1,013,757	1819
...	9,408	0 17	3½	8,163	...	957,340	1,079,343	1820
6,801,827	9,325	0 17	3½	8,114	21,007,386	1,013,400	1,143,408	1821
...	10,225	0 17	3½	8,938	...	1,100,504	1,241,336	1822
...	25,282	Same as in England.		21,351	...	1,190,678	1,339,566	1823
...	1,352	"		1,620	...	1,317,671	1,489,914	1824
...	4,550	"		5,183	...	1,409,586	1,589,415	1825
...	9,452	"		10,617	...	1,549,774	1,722,671	1826
...	9,179	"		10,380	...	1,373,156	1,539,086	1827
...	9,779	"		11,131	...	1,380,679	1,550,357	1828
...	10,374	"		11,759	...	1,328,673	1,491,397	1829
...	10,407	"		11,564	...	1,316,770	1,477,687	1830

FOREIGN SPIRITS.—Account of the Quantities of Foreign Spirits charged

YEARS.	ENGLAND.				SCOTLAND.					
	Population.	Number of Imperial Gallons of Foreign Spirits charged with Duty for Consumption.	Rates of Duty per Gallon.			Amount of Duty.	Population.	Number of Imperial Gallons of Foreign Spirits charged with Duty for Consumption.	Rates of Duty per Gallon.	Amount of Duty.
			Brandy and Geneva.			£			Same as in England.	£
			£	s.	d.					
1831	13,994,460	1,217,971	1	2	6	1,368,176	2,373,561	39,744		44,526
1832	...	1,530,988	1	2	6	1,721,693	...	69,236	"	77,463
1833	...	1,319,837	1	2	6	1,483,868	...	46,696	"	52,029
1834	...	1,347,436	1	2	6	1,514,375	...	44,748	"	49,599
1835	...	1,286,107	1	2	6	1,439,551	...	40,980	"	45,696
1836	...	1,230,651	1	2	6	1,378,687	...	41,903	"	46,858
1837	...	1,184,368	1	2	6	1,328,254	...	37,136	"	41,304
1838	...	1,176,252	1	2	6	1,320,852	...	38,084	"	42,727
1839	...	1,140,111	1	2	6	1,277,166	...	37,906	"	42,527
1840	...	1,080,978	1	2	10	1,228,112	...	35,950	"	40,638
1841	15,929,492	1,127,849	1	2	10	1,287,641	2,621,854	40,291	"	45,878
1842	...	1,049,211	1	2	10	1,197,694	...	35,976	"	40,950
1843	...	1,006,105	1	2	10	1,148,971	...	35,327	"	40,260
1844	...	990,485	1	2	10	1,131,277	...	36,050	"	41,047
1845	...	1,019,515	1	2	10	1,164,153	...	41,181	"	46,936
1846	...	1,467,769	0	15	0	1,131,634	...	65,414	"	50,239
1847	...	1,467,744	0	15	0	1,102,927	...	72,568	"	54,492
1848	...	1,526,456	0	15	0	1,141,698	...	83,796	"	62,927
1849	...	2,037,458	0	15	0	1,329,958	...	118,523	"	88,310
1850	...	1,767,969	0	15	0	1,329,204	...	87,975	"	65,561
1851	17,982,849	1,778,550	0	15	0	1,335,687	2,896,015	80,301	"	59,891
1852	...	1,835,989	0	15	0	1,380,091	...	83,909	"	62,676
1853	...	1,768,049	0	15	0	1,329,739	...	91,690	"	68,550
1854	...	1,740,587	0	15	0	1,307,336	...	107,044	"	80,698
1855	...	1,433,986	0	15	0	1,080,697	...	77,508	"	58,057
1856	...	1,442,807	0	15	0	1,083,999	...	81,546	"	61,180
1857	...	1,201,791	0	15	0	904,306	...	79,980	"	59,967
1858	...	1,042,265	0	15	0	782,852	...	65,706	"	49,253
1859	...	1,217,694	0	15	0	915,536	...	77,994	"	58,510
1860	...	1,548,556	0	8 and 10	6 } 5 }	758,019	...	155,904	"	73,666
1861	20,119,314	1,516,050	0	10	5	793,322	3,066,633	120,514	"	62,892
1862	...	1,643,508	0	10	5	860,102	...	124,771	"	65,219
1863	...	1,891,961	0	10	5	990,044	...	148,185	"	77,324
1864	...	2,259,269	0	10	5	1,181,767	...	179,001	"	93,433
1865	...	2,645,304	0	10	5	1,383,037	...	219,437	"	114,486
1866	...	3,104,392	0	10	5	1,622,544	...	337,420	"	175,934
1867	...	3,300,105	0	10	5	1,724,716	...	475,257	"	247,817
1868	...	3,643,047	0	10	5	1,903,365	...	550,972	"	287,310
1869	...	3,687,723	0	10	5	1,936,728	...	425,469	"	221,836

with Duty in England, Scotland, Ireland, and the United Kingdom, &c.—*continued.*

IRELAND.				UNITED KINGDOM.			YEARS.
Population.	Number of Imperial Gallons of Foreign Spirits charged with Duty for Consumption.	Rates of Duty per Gallon.	Amount of Duty.	Population.	Number of Imperial Gallons of Foreign Spirits charged with Duty for Consumption.	Amount of Duty.	
7,767,401	10,483	Same as in England.	£ 11,865	24,185,422	1,268,198	£ 1,424,567	1831
...	33,413	"	37,518	...	1,633,637	1,836,674	1832
...	21,262	"	23,963	...	1,387,795	1,559,860	1833
...	27,988	"	31,555	...	1,420,172	1,595,529	1834
...	21,653	"	24,418	...	1,348,740	1,509,665	1835
...	19,717	"	22,210	...	1,292,271	1,447,755	1836
...	18,706	"	20,991	...	1,240,210	1,390,549	1837
...	18,238	"	20,577	...	1,232,574	1,384,156	1838
...	17,137	"	19,303	...	1,195,154	1,338,996	1839
...	14,522	"	16,579	...	1,131,450	1,285,329	1840
8,199,853	17,964	"	20,560	26,751,199	1,186,104	1,354,079	1841
...	18,081	"	20,660	...	1,103,268	1,259,304	1842
...	16,810	"	19,260	...	1,058,242	1,208,491	1843
...	17,479	"	20,018	...	1,044,014	1,192,342	1844
...	20,058	"	22,951	...	1,080,754	1,234,040	1845
...	28,446	"	22,047	...	1,561,629	1,203,920	1846
...	33,756	"	25,368	...	1,574,068	1,182,787	1847
...	38,132	"	28,628	...	1,648,384	1,233,253	1848
...	73,082	"	54,979	...	2,229,063	1,673,247	1849
...	47,168	"	35,533	...	1,903,112	1,430,298	1850
6,514,473	44,352	"	33,392	27,393,337	1,903,203	1,428,970	1851
...	46,678	"	35,138	...	1,966,576	1,477,905	1852
...	50,420	"	37,950	...	1,910,159	1,436,239	1853
...	53,918	"	40,504	...	1,901,549	1,427,938	1854
...	48,618	"	36,541	...	1,565,112	1,175,275	1855
...	55,550	"	41,502	...	1,579,903	1,186,681	1856
...	53,669	"	39,286	...	1,335,440	1,003,559	1857
...	47,303	"	35,355	...	1,155,274	867,460	1858
...	61,821	"	46,318	...	1,357,509	1,020,414	1859
...	88,662	"	43,251	...	1,793,122	874,936	1860
5,788,415	105,323	"	54,933	28,974,362	1,741,887	911,147	1861
...	105,608	"	55,062	...	1,873,887	980,383	1862
...	115,067	"	59,981	...	2,155,213	1,127,349	1863
...	130,156	"	67,881	...	2,568,426	1,343,081	1864
...	169,627	"	88,481	...	3,034,368	1,536,004	1865
...	228,538	"	119,150	...	3,670,350	1,917,628	1866
...	249,015	"	129,795	...	4,024,377	2,102,328	1867
...	253,736	"	132,287	...	4,447,755	2,322,862	1868
...	290,372	"	151,348	...	4,403,564	2,299,912	1869

FOREIGN SPIRITS.—Account of the Quantities of Foreign Spirits charged

YEARS.	ENGLAND.				SCOTLAND.			
	Population.	Number of Imperial Gallons of Foreign Spirits charged with Duty for Consumption.	Rates of Duty per Gallon.	Amount of Duty.	Population.	Number of Imperial Gallons of Foreign Spirits charged with Duty for Consumption.	Rates of Duty per Gallon.	Amount of Duty.
			£ s. d.	£			Same as in England.	£
1870-71		No Record	0 10 5	No Record		No Record.		No Record.
1871-72	22,760,359	"	0 10 5	"	3,366,375	"	"	"
1872-73	...	"	0 10 5	"	...	"	"	"
1873-74	...	"	0 10 5	"	...	"	"	"
1874-75	...	"	0 10 5	b 4,873,864	...	"	"	b 556,421
1875-76	...	"	0 10 5	b 5,132,708	...	"	"	b 678,844
1876-77	...	5,108,936	0 10 5	2,665,772	...	671,972	"	350,239
1877-78	...	4,732,749	0 10 5	2,469,521	...	663,718	"	345,922
1878-79	...	4,444,677	0 10 5	2,319,269	...	483,745	"	252,093
1879-80	...	3,810,195	0 10 5	1,989,000	...	344,094	"	179,405
1880-81	...	3,254,931	0 10 5	1,699,960	...	293,373	"	152,981
1881-82	26,046,142	3,182,667	0 10 4	1,644,473	3,742,564	340,557	"	175,970
1882-83	...	3,323,881	0 10 4	1,717,860	...	420,211	"	217,117
1883-84	...	3,282,224	0 10 4	1,696,636	...	437,143	"	225,865
1884-85	...	3,536,970	0 10 4	1,829,339	...	426,725	"	220,572
1885-86	...	3,377,626	0 10 4	1,747,373	...	380,364	"	196,577
1886-87	...	3,616,095	0 10 4	1,870,501	...	374,991	"	193,804
1887-88	...	3,476,043	0 10 4	1,798,018	...	387,621	"	200,338
1888-89	...	3,924,446	0 10 4	1,909,728	...	450,510	"	232,843
1889-90	...	3,994,375	0 10 4	2,065,580	...	398,522	"	206,197
1890-91	...	3,505,348	0 10 10	1,895,948	...	339,349	"	183,424
1891-92	29,082,685	3,373,731	0 10 10	1,828,715	4,033,180	326,269	"	176,780
1892-93	...	3,255,574	0 10 10	1,764,578	...	302,034	"	163,655
1893-94	...	3,590,422	0 10 10	1,946,887	...	307,329	"	166,542
1894-95	...	3,343,031	0 11 4	1,888,882	...	283,348	"	159,921
1895-96	...	3,660,808	0 10 10	1,999,464	...	305,395	"	166,561
1896-97	...	3,635,830	0 10 10	1,969,317	...	310,835	"	168,356

FOREIGN AND COLONIAL SPIRITS.

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with Duty in England, Scotland, Ireland, and the United Kingdom, &c.—continued.

IRELAND.				UNITED KINGDOM.			YEARS.
Population.	Number of Imperial Gallons of Foreign Spirits charged with Duty for Consumption.	Rates of Duty per Gallon.	Amount of Duty.	Population.	Number of Imperial Gallons of Foreign Spirits charged with Duty for Consumption.	Amount of Duty.	
		£ s. d.	£			£	
...	No Record.	Same as in England.	No Record.	...	No Record.	a 2,444,612	1870-71
5,386,708	"	"	"	31,513,442	"	a 2,442,549	1871-72
...	"	"	"	...	"	a 2,511,062	1872-73
...	"	"	"	...	"	a 2,761,654	1873-74
...	"	"	b 288,672	...	"	b 5,718,957	1874-75
...	"	"	b 329,784	...	"	b 6,141,336	1875-76
...	416,611	"	217,067	...	6,197,519	3,233,078	1876-77
...	358,903	"	186,987	...	5,755,370	3,002,430	1877-78
...	339,481	"	176,863	...	5,267,903	2,748,225	1878-79
...	274,013	"	142,765	...	4,428,302	2,311,170	1879-80
...	259,195	"	135,045	...	3,807,499	1,987,986	1880-81
5,145,770	271,136	"	140,103	34,934,476	3,794,360	1,960,546	1881-82
...	282,069	"	145,740	...	4,026,161	2,080,717	1882-83
...	269,820	"	139,427	...	3,989,187	2,061,928	1883-84
...	293,454	"	151,631	...	4,257,149	2,201,542	1884-85
...	299,185	"	154,618	...	4,057,177	2,098,568	1885-86
...	317,486	"	164,011	...	4,308,572	2,228,316	1886-87
...	298,319	"	154,138	...	4,161,983	2,152,494	1887-88
...	269,778	"	139,403	...	4,412,734	2,281,974	1888-89
...	286,529	"	148,054	...	4,679,426	2,419,831	1889-90
...	275,611	"	148,991	...	4,120,308	2,228,363	1890-91
4,681,248	276,215	"	149,629	37,797,013	3,976,215	2,155,124	1891-92
...	259,026	"	140,313	...	3,816,634	2,068,546	1892-93
...	263,818	"	142,918	...	4,161,569	2,256,347	1893-94
...	241,005	"	136,156	...	3,867,334	2,184,959	1894-95
...	248,099	"	135,428	...	4,214,302	2,301,453	1895-96
...	249,823	"	135,315	...	4,196,488	2,272,988	1896-97

(a) Total Duty on all Spirits except Rum.
 (b) Total Duty on all Spirits including Rum.

COLONIAL SPIRITS (RUM).—An Account of the Quantities of Colonial Spirits United Kingdom, respectively, with the Rates and Amounts of Duty (Customs from 1800 to 1895-96.

YEARS.	ENGLAND.				SCOTLAND.			
	Population.	Number of Imperial Gallons of Colonial Spirits (Rum) charged with Duty for Consumption.	Rates of Duty per Gallon.	Amount of Duty.	Population.	Number of Imperial Gallons of Colonial Spirits (Rum) charged with Duty for Consumption.	Rates of Duty per Gallon.	Amount of Duty.
			£ s. d.	£				£
1800	...	1,945,266	0 9 0 $\frac{1}{2}$	817,193	...	239,913	Same as in England.	103,634
1801	9,060,993	1,687,839	0 8 10 $\frac{1}{2}$	794,393	1,625,000	349,237	"	160,784
1802	...	2,204,897	0 9 0 $\frac{1}{2}$	1,012,127	...	468,163	"	210,863
1803	...	2,573,602	0 13 4 $\frac{1}{2}$	1,173,692	...	379,043	"	195,179
1804	...	1,508,899	0 13 5 $\frac{1}{2}$	969,079	...	124,548	"	85,556
1805	...	1,696,384	0 13 5 $\frac{1}{2}$	1,119,600	...	153,635	"	104,170
1806	...	1,857,321	0 13 6 $\frac{1}{2}$	1,249,644	...	188,811	"	124,342
1807	...	1,999,783	0 13 6 $\frac{1}{2}$	1,345,273	...	226,296	"	151,541
1808	...	2,174,751	0 13 6 $\frac{1}{2}$	1,476,234	...	239,263	"	161,242
1809	...	2,260,625	0 13 7 $\frac{1}{2}$	1,536,658	...	289,325	"	195,416
1810	...	2,703,718	0 13 7 $\frac{1}{2}$	1,827,013	...	330,560	"	228,157
1811	10,822,592	2,711,945	0 13 7 $\frac{1}{2}$	1,847,639	1,824,434	300,306	"	202,522
1812	...	3,205,465	0 13 7 $\frac{1}{2}$	2,166,136	...	286,569	"	193,202
1813	...	3,044,680	0 13 10 $\frac{1}{2}$	2,103,663	...	241,686	"	162,973
1814	...	3,332,188	0 13 10 $\frac{1}{2}$	2,321,523	...	280,493	"	192,055
1815	...	3,019,204	0 13 10 $\frac{1}{2}$	2,047,709	...	281,748	"	192,764
1816	...	2,221,533	0 13 10 $\frac{1}{2}$	1,507,385	...	185,874	"	129,002
1817	...	2,179,213	0 13 10 $\frac{1}{2}$	1,484,500	...	196,412	"	134,926
1818	...	2,406,266	0 13 10 $\frac{1}{2}$	1,636,252	...	203,951	"	139,462
1819	...	2,390,193	0 13 11 $\frac{1}{2}$	1,628,399	...	148,955	"	102,048
1820	...	2,325,733	0 13 11 $\frac{1}{2}$	1,586,332	...	142,997	"	98,094
1821	12,105,614	2,166,441	0 13 11 $\frac{1}{2}$	1,481,560	2,069,945	138,189	"	94,817
1822	...	2,100,925	0 13 11 $\frac{1}{2}$	1,431,891	...	130,879	"	84,755
1823	...	2,222,923	0 13 11 $\frac{1}{2}$	1,516,223	...	108,562	"	74,444
1824	...	2,407,207	0 12 7 $\frac{1}{2}$	1,515,773	...	134,986	"	85,055
1825	...	1,980,807	0 12 7 $\frac{1}{2}$	1,214,477	...	104,752	"	63,837
1826	...	3,982,053	0 8 6	1,691,597	...	295,505	"	125,511
1827	...	3,080,132	0 8 6	1,308,132	...	185,214	"	78,594
1828	...	3,014,856	0 8 6	1,302,094	...	188,069	"	79,931
1829	...	3,202,143	0 8 6	1,360,958	...	152,461	"	64,789
1830	...	3,503,144	0 9 0	1,531,821	...	136,520	"	60,017
1831	13,994,460	3,479,911	0 9 0	1,564,775	2,373,561	125,702	"	56,566
1832	...	3,401,349	0 9 0	1,529,723	...	112,026	"	50,408
1833	...	3,344,948	0 9 0	1,564,537	...	124,357	"	55,961
1834	...	3,206,650	0 9 0	1,442,816	...	111,169	"	50,027
1835	...	3,285,473	0 9 0	1,478,521	...	105,198	"	47,340
1836	...	3,194,892	0 9 0	1,437,719	...	104,882	"	47,198
1837	...	3,079,778	0 9 0	1,385,910	...	83,804	"	37,720

(Rum) charged with Duty for consumption in England, Scotland, Ireland, and the and Excise) in each year, together with the Population at each Decennial period

IRELAND.				UNITED KINGDOM.			YEARS.
Population.	Number of Imperial Gallons of Colonial Spirits (Rum) charged with Duty for Consumption.	Rates of Duty per Gallon.	Amount of Duty.	Population.	Number of Imperial Gallons of Colonial Spirits (Rum) charged with Duty for Consumption.	Amount of Duty.	
...	864,411	£ s. d.	£	...	3,049,590	1,184,182	1800
5,216,329	1,057,316	0 6 8½	263,355	15,902,322	3,094,392	1,302,632	1801
...	637,005	0 6 11½	206,861	...	3,310,065	1,429,851	1802
...	259,966	0 8 6½	88,140	...	3,212,611	1,457,011	1803
...	180,289	0 9 2½	69,292	...	1,813,736	1,123,927	1804
...	123,049	0 9 2½	56,401	...	1,973,068	1,280,171	1805
...	160,148	0 9 2½	72,616	...	2,206,280	1,446,602	1806
...	210,822	0 9 2½	96,777	...	2,436,901	1,593,591	1807
...	343,333	0 10 3½	161,786	...	2,757,347	1,799,262	1808
...	1,063,661	0 10 3½	546,747	...	3,613,611	2,278,821	1809
...	336,658	0 10 3½	172,425	...	3,370,936	2,227,595	1810
5,956,466	150,290	0 10 3½	77,378	18,108,492	3,162,541	2,127,539	1811
...	283,135	0 10 3½	149,818	...	3,775,169	2,509,156	1812
...	463,008	0 12 10½	251,640	...	3,749,374	2,518,276	1813
...	91,154	0 12 8½	58,060	...	3,703,835	2,571,638	1814
...	64,833	0 12 8½	41,295	...	3,365,785	2,281,768	1815
...	21,543	0 12 8½	12,171	...	2,428,950	1,648,558	1816
...	30,686	0 12 8½	19,423	...	2,408,311	1,638,849	1817
...	21,366	0 12 8½	13,588	...	2,631,583	1,789,302	1818
...	25,735	0 12 8½	16,290	...	2,564,883	1,746,737	1819
...	20,390	0 12 8½	12,981	...	2,489,120	1,697,407	1820
6,801,627	19,685	0 12 8½	12,538	21,007,386	2,324,315	1,588,915	1821
...	15,035	0 12 8½	9,557	...	2,246,839	1,526,203	1822
...	18,175	Same as in England.	11,534	...	2,349,660	1,602,201	1823
...	9,453	"	6,097	...	2,551,646	1,606,925	1824
...	10,128	"	6,314	...	2,095,687	1,284,628	1825
...	27,758	"	11,770	...	4,305,316	1,828,878	1826
...	23,240	"	9,850	...	3,288,606	1,396,576	1827
...	24,708	"	10,529	...	3,277,653	1,392,554	1828
...	21,262	"	9,036	...	3,375,866	1,434,783	1829
...	19,294	"	8,493	...	3,658,958	1,600,331	1830
7,767,401	18,984	"	8,540	24,135,422	3,624,597	1,629,881	1831
...	24,432	"	10,978	...	3,537,807	1,591,109	1832
...	22,888	"	10,299	...	3,492,193	1,570,797	1833
...	27,358	"	12,297	...	3,345,177	1,505,140	1834
...	26,295	"	11,833	...	3,416,966	1,537,694	1835
...	24,975	"	11,239	...	3,324,749	1,496,156	1836
...	20,673	"	9,299	...	3,184,255	1,432,929	1837

COLONIAL SPIRITS.—Account of the Quantities of Colonial Spirits charged

YEARS.	ENGLAND.				SCOTLAND.							
	Population.	Number of Imperial Gallons of Colonial Spirits (Rum) charged with Duty for Consumption.	Rates of Duty per Gallon.			Amount of Duty.	Population.	Number of Imperial Gallons of Colonial Spirits (Rum) charged with Duty for Consumption.	Rates of Duty per Gallon.		Amount of Duty.	
			£	s.	d.	£			£	s.	d.	£
1838	...	3,029,490	0	9	0	1,363,290	...	86,460	Same as in England.		38,912	
1839	...	2,739,263	0	9	0	1,232,677	...	75,337	"		33,902	
1840	...	2,445,221	0	9	4	1,124,438	...	55,408	"		25,496	
1841	15,929,492	2,217,073	0	9	4	1,034,671	2,621,854	48,523	"		22,644	
1842	...	2,050,331	0	9	4	956,827	...	36,951	"		16,781	
1843	...	2,055,594	0	9	4	959,448	...	36,493	"		17,030	
1844	...	2,143,865	0	9	4	1,000,527	...	42,092	"		19,643	
1845	...	2,412,099	0	9	4	1,125,691	...	43,297	"		20,208	
1846	...	2,619,839	0	8	10	1,190,496	...	49,264	"		22,387	
1847	...	2,769,662	0	8	7	1,200,097	...	382,873	0	4	5	85,445
1848	...	2,576,700	0	8	2	1,077,574	...	238,747	0	4	0	49,606
1849	...	2,607,353	0	8	2	1,063,550	...	250,115	0	4	0	50,013
1850	...	2,534,544	0	8	2	1,034,735	...	201,225	0	4	0	40,249
1851	17,982,849	2,542,395	0	8	2	1,038,204	2,896,015	179,883	0	4	0	35,981
1852	...	2,553,427	0	8	2	1,042,572	...	181,538	0	4	0	36,300
1853	...	2,902,002	0	8	2	1,185,028	...	169,190	0	5	0	40,085
1854	...	2,959,275	0	8	2	1,208,469	...	148,536	{ 0 6 0 and 0 6 4 }		43,722	
1855	...	3,018,169	0	8	2	1,232,654	...	114,640	Same as in England.		42,729	
1856	...	3,177,928	0	8	2	1,297,786	...	145,158	"		59,288	
1857	...	3,158,302	0	8	2	1,289,654	...	141,555	"		57,804	
1858	...	3,198,236	0	8	2	1,306,071	...	141,727	"		57,880	
1859	...	3,331,975	0	8	2	1,360,744	...	156,714	"		64,123	
1860	...	3,481,286	{ 0 8 3 and 0 10 2 }			1,578,778	...	163,150	"		75,249	
1861	20,119,314	3,226,362	0	10	2	1,640,385	3,066,633	152,801	"		77,822	
1862	...	3,086,641	0	10	2	1,569,562	...	165,031	"		84,184	
1863	...	3,165,446	0	10	2	1,608,878	...	184,980	"		94,270	
1864	...	3,457,221	0	10	2	1,757,105	...	202,492	"		103,073	
1865	...	3,414,781	0	10	2	1,735,497	...	203,073	"		103,222	
1866	...	3,777,404	0	10	2	1,920,019	...	252,259	"		128,242	
1867	...	3,863,247	0	10	2	1,962,420	...	345,152	"		175,450	
1868	...	3,486,647	0	10	2	1,772,406	...	359,901	"		182,958	
1869	...	3,393,569	0	10	2	1,725,091	...	264,909	"		134,670	
1870-71	...	No Record.	0	10	2	No Record.	...	No Record.	"		No Record.	
1871-72	22,760,359	"	0	10	2	"	3,666,375	"	"		"	
1872-73	...	"	0	10	2	"	...	"	"		"	
1873-74	...	"	0	10	2	"	...	"	"		"	
1874-75	...	"	0	10	2	"	...	"	"		"	
1875-76	...	"	0	10	2	"	...	"	"		"	

with Duty in England, Scotland, Ireland, and the United Kingdom, &c.—*continued.*

IRELAND.				UNITED KINGDOM.			YEARS.
Population.	Number of Imperial Gallons of Colonial Spirits (Rum) charged with Duty for Consumption.	Rates of Duty per Gallon.	Amount of Duty.	Population.	Number of Imperial Gallons of Colonial Spirits (Rum) charged with Duty for Consumption.	Amount of Duty.	
...	19,701	£ s. d. Same as in England.	£ 8,865	...	3,135,651	1,411,067	1838
...	15,668	"	7,048	...	2,830,263	1,273,627	1839
...	12,381	"	5,679	...	2,512,960	1,155,613	1840
8,199,853	12,374	"	5,772	26,751,199	2,277,970	1,063,087	1841
...	11,465	"	5,351	...	2,097,747	978,959	1842
...	11,628	"	5,427	...	2,103,715	981,905	1843
...	12,635	"	5,897	...	2,198,592	1,026,067	1844
...	13,739	"	6,411	...	2,469,135	1,152,310	1845
...	14,598	"	6,650	...	2,683,701	1,219,533	1846
...	176,450	0 3 5	30,598	...	3,328,985	1,316,140	1847
...	171,532	0 3 0	27,101	...	2,986,979	1,154,281	1848
...	182,394	0 3 0	27,368	...	3,039,862	1,140,931	1849
...	166,295	0 3 0	24,966	...	2,902,064	1,099,950	1850
6,514,473	158,147	0 3 0	23,745	27,393,337	2,880,425	1,097,930	1851
...	164,719	0 3 0	24,712	...	2,899,684	1,103,584	1852
...	161,265	0 3 8	27,890	...	3,232,457	1,253,003	1853
...	118,783	0 4 4	24,342	...	3,226,594	1,276,533	1854
...	90,466	0 6 4	25,068	...	3,223,575	1,300,451	1855
...	100,320	0 6 4	31,775	...	3,423,406	1,388,849	1856
...	96,680	0 6 4	30,621	...	3,396,537	1,378,079	1857
...	87,076	Same as in England.	32,142	...	3,427,039	1,396,093	1858
...	86,450	"	35,307	...	3,575,139	1,460,174	1859
...	84,365	"	38,146	...	3,728,801	1,692,173	1860
5,788,415	72,221	"	36,730	28,974,362	3,451,384	1,754,937	1861
...	68,082	"	34,629	...	3,319,754	1,688,375	1862
...	68,618	"	34,874	...	3,419,044	1,738,022	1863
...	70,132	"	35,655	...	3,729,845	1,895,833	1864
...	80,484	"	40,913	...	3,698,338	1,879,632	1865
...	97,457	"	49,542	...	4,127,120	2,097,803	1866
...	106,379	"	54,079	...	4,314,778	2,191,949	1867
...	103,642	"	52,687	...	3,950,190	2,008,051	1868
...	111,050	"	56,451	...	3,769,528	1,916,212	1869
...	No Record.	"	No Record.	...	No Record.	1,974,778	1870-71
5,386,708	"	"	"	31,513,442	"	2,081,299	1871-72
...	"	"	"	...	"	2,370,514	1872-73
...	"	"	"	...	"	2,567,976	1873-74
...	"	"	"	...	"	2,732,088	1874-75
...	"	"	"	...	"	2,656,557	1875-76

COLONIAL SPIRITS.—Account of the Quantities of Colonial Spirits charged

YEARS.	ENGLAND.				SCOTLAND.					
	Population.	Number of Imperial Gallons of Colonial Spirits (Rum) charged with Duty for Consumption.	Rates of Duty per Gallon.			Amount of Duty.	Population.	Number of Imperial Gallons of Colonial Spirits (Rum) charged with Duty for Consumption.	Rates of Duty per Gallon.	Amount of Duty.
			£	s.	d.	£				£
1876-77	...	4,336,123	0	10	2	2,204,509	...	414,595	Same as in England.	210,811
1877-78	...	4,310,079	0	10	2	2,191,088	...	432,900	"	220,069
1878-79	...	4,366,078	0	10	2	2,219,461	...	438,970	"	223,147
1879-80	...	4,007,552	0	10	2	2,037,176	...	413,169	"	210,035
1880-81	...	4,118,623	0	10	2	2,093,663	...	449,786	"	228,643
1881-82	26,046,142	3,718,121	0	10	4	1,920,709	3,742,564	404,604	"	208,998
1882-83	...	3,732,825	0	10	4	1,928,040	...	413,789	"	213,791
1883-84	...	3,472,289	0	10	4	1,796,253	...	411,850	"	212,799
1884-85	...	3,368,590	0	10	4	1,750,762	...	399,978	"	206,653
1885-86	...	3,283,618	0	10	4	1,696,784	...	391,295	"	202,153
1886-87	...	3,128,915	0	10	4	1,616,559	...	391,227	"	202,126
1887-88	...	3,224,559	0	10	4	1,665,955	...	413,187	"	213,469
1888-89	...	3,080,583	0	10	4	1,591,582	...	432,956	"	223,683
1889-90	...	3,399,765	0	10	4	1,754,419	...	496,382	"	256,451
1890-91	...	3,608,943	0	10	10	1,950,815	...	500,131	"	270,161
1891-92	29,082,585	3,545,938	0	10	10	1,921,794	4,033,180	527,973	"	286,027
1892-93	...	3,146,232	0	10	10	1,705,291	...	487,464	"	264,084
1893-94	...	2,840,810	0	10	10	1,539,026	...	493,783	"	267,474
1894-95	...	2,920,698	0	11	4	1,649,207	...	501,246	"	282,761
1895-96	...	2,838,757	0	10	10	1,546,062	...	541,777	"	295,405
1896-97	...	3,058,164	0	10	10	1,656,504	...	555,856	"	301,089

FOREIGN AND COLONIAL SPIRITS.

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with Duty in England, Scotland, Ireland, and the United Kingdom, &c.—*continued.*

IRELAND.				UNITED KINGDOM.			YEARS.
Population.	Number of Imperial Gallons of Colonial Spirits (Rum) charged with Duty for Consumption.	Rates of Duty per Gallon.	Amount of £ Duty.	Population.	Number of Imperial Gallons of Colonial Spirits (Rum) charged with Duty for Consumption.	Amount of Duty.	
...	198,552	£ s. d. Same as in England.	£ 100,940	...	4,949,270	£ 2,516,260	1876-77
...	209,774	"	106,636	...	4,952,753	2,517,793	1877-78
...	234,143	"	119,024	...	5,039,191	2,561,632	1878-79
...	206,777	"	105,113	...	4,627,498	2,352,324	1879-80
...	221,868	"	112,783	...	4,790,277	2,435,089	1880-81
5,145,770	213,842	"	110,458	34,934,476	4,336,567	2,240,165	1881-82
...	233,191	"	120,621	...	4,379,805	2,262,452	1882-83
...	229,864	"	118,765	...	4,114,003	2,127,817	1883-84
...	245,493	"	126,837	...	4,034,061	2,084,252	1884-85
...	252,505	"	130,455	...	3,927,418	2,029,392	1885-86
...	270,581	"	139,793	...	3,790,723	1,958,478	1886-87
...	299,748	"	154,862	...	3,937,494	2,034,286	1887-88
...	313,948	"	162,198	...	3,827,487	1,977,463	1888-89
...	399,305	"	206,301	...	4,295,452	2,217,171	1889-90
...	369,644	"	199,654	...	4,478,718	2,420,630	1890-91
4,681,248	443,525	"	240,262	37,797,013	4,517,436	2,443,083	1891-92
...	387,068	"	209,681	...	4,020,814	2,179,056	1892-93
...	416,196	"	225,451	...	3,750,789	2,031,951	1893-94
...	413,339	"	233,262	...	3,885,283	2,165,230	1894-95
...	438,157	"	239,105	...	3,818,691	2,080,572	1895-96
...	472,364	"	255,864	...	4,086,384	2,213,457	1896-97

TOBACCO.

Tobacco had already become an article of sufficient importance to be separately rated in the Book of Rates issued with the Act 12th Chas. II., c. 4. The annexed statement shows the duty which was at that time leviable upon it, and which may be shortly described as 5 per cent. on the value as laid down in the Book of Rates. But tobacco had been gradually growing in importance as an article of commerce since the latter part of the reign of Queen Elizabeth, and had already appeared upon the Statute Book in an Act of the 16th year of Charles I., in which it was provided that the subsidy of poundage levied by that Act should not extend to tobacco of the English plantations, which was to be rated at only 2*d.* per lb. 1660,
16 Chas. I,
c. 8.

From a very early period after tobacco had become an article of general use, smugglers had discovered that it offered the best possible vehicle for their illicit practices. The duty on tobacco of foreign growth had become very onerous by the middle of the eighteenth century, and even such as came from Maryland and Virginia was liable to the Customs to the extent of 6½*d.* a pound—a heavy duty in those days.

The Isle of Man became at this time a terrible thorn in the side of the Commissioners of Customs as a *depôt* for tobacco and spirits, to be smuggled into the three kingdoms from each of which it is about equidistant. In 1766 it was computed that the loss to the imperial revenue from the smuggling carried on from that island alone, was not less than £500,000 a year, besides a loss to the East India Company of £200,000 a year. Tobacco, upon importation into the island, paid to the lord (then the Duke of Athol) only one halfpenny per lb., so that the profits made by running it to the adjacent coasts were enormous. The smugglers were able to employ constantly, in what was called “the smuggling trade,” nine or ten large wherries and twenty boats. The wherries and boats started from Peel to supply the east and north parts of Ireland, the Highlands and the west of Scotland; those from Douglas and Derbyhaven supplied Wales, Cheshire and Lancashire; and those from Ramsay, Cumberland and all the country on each side of Solway Firth. The account from which this is quoted states that “ten or twelve of these boats are almost every week seen in a fleet passing Whitehaven, all laden, steering for the said river where they land their cargoes at noonday, the country people being all ready to assist and protect them in such numbers as no officer dare offer to molest.” Postlethwayt
Dictionary of
Commerce.

The Government cruizers were found to be of very little use in checking this traffic. Their lofty masts enabled them to be seen by the smugglers from such a distance that the latter could generally run their goods and get away before the cruizers could come up, and such numbers of people were always ready to assist the smugglers that the illicit goods were distributed before any force could arrive. In addition, the smugglers had the advantage of using small boats with low masts for their trade and of these there were considerable numbers. In an account of the time it is stated that not one smuggling boat in a hundred was caught. Ibid.

So notorious, and hurtful to the revenue, had this state of things become that in 1764 a stringent Order in Council was issued with a view of throwing every impediment in the way of contraband practice, especially on the coasts of Man. In the following year the Crown determined, as a more thorough method of dealing with the evil, to purchase the sovereignty of the island from the Duke of Athol, and an Act of Parliament was passed to that effect, the sum of £70,000 being paid to the Duke as compensation for his seignorial rights.

The stricter measures to prevent the smuggling of tobacco consequent upon this change caused considerable discontent in the American colonies, which had found a ready market in the Isle of Man for that article as well as sugar and rum, of which they were the chief sources of supply.

In 1789 and 1790 a great change was made in the revenue law relating to tobacco, and what was known as the survey and permit system of the Excise was introduced by 29 Geo. III., c. 68, and 30 Geo. III. c. 40. The duty on Tobacco at that time was 1*s.* 3*d.* per lb., and it was levied wholly as a Customs import duty. The new law, without altering the total charge, levied 9*d.* as a duty of Excise,—which was considered to be a method less easy of evasion,—and left 6*d.* as a Customs import duty. Most stringent regulations against smuggling and adulteration were introduced. The prohibition to mix any article except water with tobacco in the process of manufacture was enforced by express enactments in 115 penalties, varying from £20 to £500 each, with 37 penalties of the forfeiture of goods, and 4 penalties of treble value, and for a time the legitimate traders seemed to think that their interests as well as those of the Crown had received some more adequate protection. Nevertheless, in 1840, while Mr. Baring was Chancellor of the Exchequer, the existing 1789.

1840. statutes governing the trade were repealed, and an opposite system by which the manufacturer was almost freed from supervision was introduced by 3 & 4 Vic., c. 18. A permit was only required for the removal of unmanufactured tobacco and a certificate for stalks and returns, while a book was required to be kept by the manufacturers for the entry of all such permits and certificates. This change was a relief to the manufacturer as freeing him to a great extent from a system of minute and vexatious supervision, but it was soon found that the restriction prohibiting the mixture of the leaves of other herbs with tobacco, was evaded under the temptation of the high duty, with the result that there ensued a considerable increase of adulteration. To cope with this evil a new law was passed in 1842, but its stringent provisions, while they acted in the repression of the adulteration which had grown up, led again to increased smuggling.

5 & 6 Vic.,
c. 93.

1844. The Survey and Permit System had lasted for over 50 years when these changes were made. But they did not satisfy public opinion, and in 1844, owing to the growing and persistent complaints as to the continuance of smuggling, a Select Committee of the House of Commons was appointed to consider the whole condition of the trade and as to the measures to be adopted to check smuggling. For, notwithstanding the strictness of the Excise law and the utmost efforts of the Customs, tobacco continued to be the favourite object of the smuggler, especially in Ireland, so that in 1824 the Commissioners appointed to enquire into the revenue arising in Ireland, reported that 70 cargoes were illegally landed in that country in one year; and that the quantity so landed was, on a low estimate, calculated at 3,640,000 lbs., the duty on which would have amounted to £728,000. The practice—the Commissioners stated—appeared to be confined to the single article of tobacco, for although attempts were made for the clandestine introduction of tea and French brandies, it was not to such an extent as to require their notice. One witness of experience before the Committee on the growth of tobacco in 1830, stated that he considered that in the United Kingdom “as much tobacco again is smuggled into consumption as pays the duty,” and the Committee recorded their concurrence in this estimate. This opinion was again put forward by witnesses in 1844.

Ho. Com.
446 of 1824
p. 295.

The Committee of 1844 made no report, and would seem to have been divided in opinion as to the remedy to be applied in an admittedly deplorable state of affairs, between the alternatives of devising new and far more stringent regulations combined with strict and close supervision, or of recommending a reduction of the duty from 3s. 1½d. a pound on raw tobacco, at which it then stood, to 1s. a pound which had been strongly pressed upon them as the measure which would be most likely to put an end to the contraband traffic by withdrawing the inducement to engage in it.

In the end nothing was done in the direction of a reduction of the duty, though a new and stringent Act for the prevention of smuggling (8 & 9 Vic., c. 87) was passed in 1845. From this time the duty on tobacco remained at the same rate of about 3s. 2d. per lb. for the raw leaf until the present day, except during the period from 1878–9 to 1887–8, during which, owing to a change introduced by Sir Stafford Northcote in the former year, the rates on all classes of tobacco were raised by 4d. per lb., and on cigars (in 1879) by 6d.

Stemmed
tobacco,
snuff, stalk.

At the commencement of the present century all tobacco was imported with the leaves whole and untouched, and containing the stalk, which latter is the portion principally used in the manufacture of snuff. A large quantity of stalk was in consequence produced—more than was needed for the manufacture of snuff, although at that time the use of snuff was much more common than at present. The stalk is by weight about one quarter of the leaf, and at that time it became a serious and difficult question to get rid of the stalk on which the heavy duty had been paid, but for which there was no sufficient demand. The matter constituted a burning grievance on the part of the manufacturers who made strong representations to the Government. It was discussed whether the leaves might not be stripped from the stalks in bond, but there were not at that time any convenient warehouses or appliances for so doing. On the other hand, there was the alternative of granting drawback on the surplus stalks, but that was a course known to be so open to fraudulent malpractices that the Treasury were not willing to agree to it.

In 1808, however, the Treasury did actually allow the stripping of the stalks to be done in bond. But about this time the trade began to have recourse to another expedient which effectually laid the difficulty for the moment. They imported the leaf after the stalk had been taken out, and this practice grew rapidly because the importers found that besides relieving them from any surplus of stalk, tobacco so treated abroad was, on importation, drier than unstripped tobacco, and consequently absorbed a great deal of moisture subsequent to the payment of duty. To such an extent did this take place, that in 1823 Mr. Goulburn, then Chancellor of the Exchequer, contemplated imposing

an additional duty of 3*d.* per lb. on stripped or "stemmed" tobacco as it began to be called. It was feared, however, that such a duty would have the effect of keeping nearly all the strips out of the country, and so would lead to an increase of the standing evil from which the trade suffered, viz. : a superabundance of stalk on which the duty had been paid.

In the result the importation of stemmed tobacco was not interfered with, nor was any discriminating duty placed upon it as compared with the leaf. And that condition of things has remained until the present day, no inconvenience being now felt from any deficiency in the supply of stalk, notwithstanding that in the year 1895, out of 63,401,000 pounds of leaf tobacco on which duty was paid for home consumption, 44,864,000 pounds were stemmed, *i.e.*, stripped from the stalks. It may be taken that the stalk in the other 18,537,000 pounds was sufficient for all the needs of the United Kingdom.

At the same time, by the Budget of 1846, commenced that series of free trade measures which (especially the Acts of 1853 and 1860) in conjunction with the development of navigation by the agency of steam, and of inland communication by railways and telegraphs, has raised the wealth of the country to a much higher point than it had previously attained. The concurrent and nearly co-temporary operation of these great agencies, together with freedom for a long period from foreign war, have so contributed to increase the legitimate commerce and industries of the nation, as to deprive men of the inducement which existed in the former days of national stress and comparative poverty, to engage in unlawful trade.

The general standard of living is such that the contrast between the comparative comfort to be attained by successful smuggling, and the semi-starvation arising from want of employment, is not now presented to the minds of large numbers of the people as was the case in the earlier decades of the century. Smuggling has, therefore, almost ceased to exist in the sense in which it flourished from the days of Charles II. to the early years of Her present Majesty's reign, and the tables which follow show that the great revenue of £11,000,000 a year is now collected from this single article. And it is satisfactory to reflect that it is collected so entirely without friction or inconvenience to those who pay it and those who contribute it, as almost to warrant the expression that it is automatic in its flow into the Exchequer.

The last considerable change in the law was effected by Mr. Gladstone and took legislative shape in the Tobacco Act, 1863. That Act applied to Tobacco, as thoroughly as could be done in the case of a highly taxed article, the general principle of Free Trade. The net produce of the tobacco revenue for the financial year ended 31st March 1863 amounted to £5,774,000. In 1895-6 it had expanded to £10,748,000 and as the arrangement made in 1863 appears to have been perfectly satisfactory in all its main features to the mercantile community and to the consumers who pay this vast revenue, it will be of interest to state here in somewhat closer detail than can be gathered from a perusal of the Act itself, the bases of the calculation to which Parliament then gave its assent, and which has endured for so long.

1863.
Tobacco Act.
1863, 26 & 27
Vic., c. 7.

At the commencement of 1863 the duties on tobacco and snuff were as follows :—

	<i>s.</i>	<i>d.</i>
Unmanufactured tobacco the lb.	3	1½
Manufactured tobacco :—		
Snuff „	6	3¾
Cigars „	9	5¾
Other sorts „	9	5¾

The drawback was 2*s.* 9¾*d.* on all kinds of British or Irish manufactured tobacco exported, except snuff, on which there was no drawback.

The new Act left the duty on the unmanufactured leaf at the old rate of 3*s.* with 5 per cent. thereon. In making his calculations, Mr. Gladstone had started from this duty on the raw material, and then estimating the cost of manufacture and the resulting product, he arrived at what was considered an equitable rate to be levied on Foreign cigars and other imported manufactured tobacco. The chief difficulty in making a calculation of this kind arose from the different powers of absorption of moisture possessed by different kinds of tobacco. Hitherto the revenue had suffered owing to the fact that the Customs Acts merely laid down a certain rate of duty upon tobacco by the pound weight without reference to this particular property inherent in the article. It is surprising that

the law should for so long, have ignored a condition which is vital to the interests of the public revenue. For it was, of course, well understood by the trade and by manufacturers, that tobacco possessed this power of assimilating moisture, and the fact had been fully brought out before the Committee of 1844.

The way in which the revenue was prejudiced was by the tobacco being artificially dried before its importation into the United Kingdom. Duty was then paid upon it and subsequently the normal moisture (which varies from 12 to 18 per cent.) and something more was added to it, and thus 100 pounds of tobacco on which duty had been paid, became subsequently by the addition of moisture, of the weight of 120 or 130 pounds before it reached the consumer. By this means both the consumer and the revenue suffered alike.

The first change made by the Act of 1863 was to recognise the element of moisture in assessing the Customs charge, and the duty of 3s. 2d. laid upon the raw leaf was then for the first time made to apply only to tobacco containing 10 per cent. or more of moisture. For tobacco below that limit of moisture (which would indicate artificial drying) the rate was fixed at 3s. 6d. Then as regards the duty of 5s. per lb. on Foreign cigars in relation to the beforementioned duty on the raw material, Mr. Gladstone made two calculations, one in reference to a dry kind of Havana leaf containing 12 per cent. of moisture at the time of payment of duty, and the other to a wet description containing as much as 23 per cent. The calculations were as follows :—

Mr. Gladstone's calculation No. 1 in 1863.

WEIGHT.		
100 lbs. Havana leaf somewhat dry	100 lbs.	
Yarra, German and Dutch tobacco.		
Deduct—		
Stalks	17 lbs.	
Refuse in manufacture, and moisture	14 „	
	31 lbs.	
Leaving of cigars absolutely dry... ..	69 lbs.	
DUTY.		£ s. d.
Duty on 100 lbs. leaf at 3s. 1½d.		15 15 0
Allowance for interest on duty and other contingencies		0 6 9
		16 1 9
Deduct value of 17 lbs. stalks at 2s. 4d. lb.		1 19 8
Total of real revenue charge... ..		14 2 1

which, divided by 69, gives about 4s. 1d. as the duty actually paid on each pound of cigars.

The Chancellor allowed the manufacturer the difference between 4s. 1d. and 5s. for cover as a full and fair equivalent for both the direct and indirect charge to which the British manufacturer was subject, and in order that the labourers "who were employed in the manufacture, amongst whom were women and children, might be well looked after" (Hansard, March 19th 1863).

Mr. Gladstone's calculation No. 2 in 1863.

WEIGHT.		
100 lbs. of wettest Havana leaf... ..	100 lbs.	
Deduct—		
(2) Moisture	23 lbs.	
(1) Stalks... .. .	18 „	
Refuse, smalls and waste	2 „	
	43 lbs.	
Leaving of cigars, absolutely dry	57 lbs.	

DUTY.

	£	s.	d.
Duty on 100 lbs. leaf at 3s. 1½d.	15	15	0
Allowance for interest on duty and other contingencies	0	6	9
	<hr/>		
	16	1	9
Deduct value of 18 lbs. stalk at 2s. 4d. lb.	2	2	0
	<hr/>		
Total of real revenue charge... ..	13	19	9
	<hr/> <hr/>		

which, divided by 57, gives about 4s. 11d., as the duty actually paid on each lb. of cigars.

It will at once be perceived from a consideration of these two calculations, how all-important was the question of moisture. In the one case the manufacturer would pay duty at 3s. 2d. a pound on about 12 lbs. of water, and in the other upon 23 lbs. of water. The object of the Chancellor of the Exchequer was—so far as was possible in the case of an article bearing a very high rate of duty—to avoid extending a protective duty to the British manufacturer, whilst at the same time bearing in mind that he would be obliged to work under official supervision and to manipulate an article which was liable to a good deal of waste in the process of manufacture,—waste, on every ounce of which, a duty five times as great as the intrinsic value of the article, had been levied.

In the first of the two instances given (which may be looked upon as representing a more average case than the other) it will be seen that the “cover” afforded to the British manufacturer amounted to 11d. per lb. if the duty on Foreign cigars was fixed at the rate of 5s. per lb.; and, upon all the close consideration applied to the case at the time, that rate was determined upon as one which while it would give the consumer the benefit of an open market in which to buy, would also not press unfairly upon the home manufacturer. The cover afforded to the manufacturer was, however, very much larger than 11d., because the calculation assumes that the cigars would be turned out “absolutely dry” whereas they would, in fact, contain about 15½ per cent. of moisture, and Mr. Gladstone subsequently stated this to the House of Commons.

Hansard,
March 19
1863, Col.
1621.

It became, however, necessary to fix a drawback upon exported cigars and manufactured tobaccos of British make which would do the manufacturers justice, but would not act as a bounty by returning to them, upon the exportation of their wares, a greater sum than they had paid upon the raw material of which those wares were composed. Great caution was necessary in fixing this rate because a drawback is open to abuses, and finally 3s. 3d. was fixed upon as “full compensation for the duty paid in the first instance.”

Drawback.

Hansard.
2nd March
1863, Col.
1000.

The proposed great reduction in 1863 of the duties upon cigars and other kinds of home-manufactured tobacco created at the time considerable agitation in the trade, which feared the loss of the home markets so soon as the old high duty should cease. They urged that the rate of duty proposed to be levied upon the manufactured article was not sufficient to cover their losses in working with a raw material upon which so onerous a rate of import duty as 3s. 2d. per lb. was levied, and they asked that drawback should be paid upon the waste of their manufacture. The Treasury was not, at the time, prepared to adopt what was then an entirely new principle, but it was conceded that the manufacturers had a claim to a drawback upon British snuff exported, an article upon which no drawback was then allowed, although drawback was granted upon the exportation of other kinds of British manufactured tobacco. Under certain limitations, therefore, as to moisture and the presence of inorganic matter, snuff when exported as merchandise was included amongst the articles to which the drawback of 3s. 3d. per lb. allowed by the Act, was made to apply and it was hoped by this means to create an export trade in British snuff.

Drawback
granted on
snuff.

This did not, however, remedy the grievance as to loss of duty on waste and smalls. Subsequently it was found that the snuff exported was not really a merchantable article, but consisted of the ground-up waste and chipped leaves and sweepings resulting from the process of manufacture, the object being of course to obtain the return of the duty paid in the first instance upon the raw leaf. This constituted a breach of the provision of the general Customs law of that day (16 & 17 Vic., c. 107, sec. 123) which forbade the grant of drawback upon goods of less value than the amount of the drawback claimed. The law was not, however, pressed with rigour in this case, as it was

considered that there was much to be said in favour of the views of the Trade, which had urged that such waste should be allowed to be surrendered to the Department and destroyed. Eventually, by the Act 41 Vic., c. 15, permission was given to licensed manufacturers to deposit unmerchandise snuff of this description, technically called "offal snuff," in the Queen's warehouse at approved ports, and, on receipt of the drawback, to abandon the snuff, to be destroyed or otherwise disposed of as the Commissioners of Customs might direct.

1878. The duties upon Tobacco as settled by the Tobacco Act, 1863, remained undisturbed until 1878. In that year, in order to meet a deficit in the Revenue for 1878-9, Sir Stafford Northcote added 4*d.* to the duty on leaf tobacco (making the rate 3*s.* 6*d.* per lb.) and 4½*d.* per lb. to the duties on all classes of manufactured tobacco. It was pointed out at the time that this addition would disturb the relationship as settled in 1863, between the duty on the raw material and that on manufactured tobacco, particularly Cigars. The experience of the next year proved the truth of this prediction, and therefore in the Budget of 1879 the duty on Cigars was raised by an additional 2*d.*, making the rate of duty on that article 5*s.* 6*d.* per lb. But the measures of 1878 and 1879 did not result in a financial success. The Tobacco Revenue appeared to be approaching the limit of productiveness, and though it still increased in its annual yield its elasticity appeared to be considerably impaired.

1887. No further change in the duties was, however, proposed until 1887, when Mr. Goschen decided to take off the amounts by which they had been increased in 1878 and 1879 and to return to the rates as settled in the Tobacco Act, 1863. He hoped by this measure to restore the vitality which seemed, in a degree, to have been sapped by the additional 4*d.* imposed in 1878; but at the same time he did not rely alone on the reduction of duty to effect his purpose, but attacked the true cause of the slackening advance of this branch of receipt by a still more effective provision. He proposed to Parliament to limit the amount of moisture which manufacturers and retailers might thereafter add to the tobacco sold by them to the public, and the result was that by the Act 50 and 51 Vic., c. 15, it became illegal to sell tobacco containing more than 35 per cent. of water. A penalty of £50 was imposed for infractions of this provision, which has probably done more to raise the yield of the Tobacco Revenue than any other measure that could have been devised.

HOME GROWN TOBACCO.

Although there are no official records as to the revenue derived from tobacco in the earlier years of its use in this country, yet it is evident that it had formed an item of the national income for some years previous to 1660. The Lords and Commons had imposed a duty on tobacco of the British plantations in 1643, but seventeen years later we find it stated in the statutes that the use in this country and in Ireland of tobacco grown in these kingdoms had deprived His Majesty King Charles II. of "a considerable part of his revenue," and for this reason as well as because the American plantations depended greatly for their prosperity on the sale of their tobacco, and because also that English tobacco was "not so good and wholesome to the takers thereof," it was forbidden to grow any tobacco in England or Ireland on pain of incurring considerable penalties, and all growing crops of tobacco found thereafter in the fields were to be "burnt, plucked up, consumed or utterly destroyed." This prohibition was extended to Scotland by 22 Geo. III., c. 73.

12 Chas. II.,
c. 34.
15 Chas. II.,
c. 7.

Home grown
tobacco
prohibited.

19 Geo. III.,
c. 35.

But in 1779 Parliament nevertheless determined to allow the growth of tobacco in Ireland, and by an Act passed in that year it repealed the prohibition of 1660 so far as it concerned Ireland.

No official or other statistics appear to be in existence as to the extent to which the cultivation of tobacco was carried on in Ireland in consequence of this change in the law. McCulloch states that it made considerable progress, but cites no authority. However this may have been, the cultivation of tobacco in Ireland was put an end to in 1831 by the Act 1 & 2 Will. IV., c. 13, which merely cites that it is expedient that the Act of 1779 allowing such cultivation should be repealed. The law actually stands in the same position at present, with regard to home-grown tobacco, but by an Order of the year 1887 the Lords of the Treasury decided to allow experimentally the cultivation of tobacco in the United Kingdom under certain regulations and subject to the control of the Board of Inland Revenue. No great advantage has been taken of this permission, for though the Treasury Order has been in force for 10 years, the revenue from this source has never exceeded £160 in any one year, and only £43 has been paid on Irish tobacco in the ten years. Of the total sum of £485 collected from this source in the decade £440 were paid in England. In 1895-6 the quantity charged with duty was only 10 lbs.

RATES OF DUTY ON TOBACCO.

The duties on tobacco, as enacted by the 12th Charles II., c. 4 (known fiscally as the "Old 1660. Subsidy"), are given in the following table, and this is the first appearance of tobacco upon the Statute Book, although James I. had by a Royal Commission required the payment of an impost upon this article :—

ARTICLE.	Rate of Valuation by the Book of Rates.	Duty at 5 per cent. on the Valuation.
Spanish and Brazil tobacco or any not of the English plantations Lb.	£ s. d. 0 10 0	£ s. d. 0 0 6
Spanish and Brazil tobacco in pudding or roll "	0 10 0	0 0 6
St. Christophers, Barbadoes, or any Carib Islands, Virginia and Summer Islands tobacco, the pound, English plantation tobacco "	0 1 8	0 0 1

12 Ch. II., c. 4.

On tobacco of the English plantations 1*d.* per lb. was levied beyond the last mentioned rate. This latter rate was payable only after nine months from the date of importation, but security had to be given for its due payment at the proper time. If any merchant desired to pay ready money, he was allowed abatement after the rate of 10 per cent. per annum.

In 1685, 3*d.* per lb. was added to the duty on British plantation tobacco and 6*d.* per lb. to that on foreign grown tobacco. By the 9 Will. III., c. 23, the 2 Anne, cap. 9, and 8 Geo. I., cap. 21, further additions were made, leaving the tobacco duties in 1723, as follows :—

ARTICLE.	Duty on Importation.	Drawback on Exportation.
Spanish and Brazil tobacco, or any not of the British or French plantations Lb.	£ s. d. 0 1 5 $\frac{1}{2}$ ₀	£ s. d. 0 1 3 $\frac{1}{2}$ ₀
Spanish and Brazil tobacco, in pudding or roll "	0 1 5 $\frac{1}{2}$ ₀	0 1 3 $\frac{1}{2}$ ₀
Tobacco of the French plantations "	0 3 7 $\frac{3}{4}$ ₀	0 3 7 $\frac{3}{4}$ ₀
And for the additional duty on French goods by 7 & 8 W. III., c. 20 "	0 2 3 $\frac{1}{2}$ ₀	
St. Christophers, Barbadoes, or any Carib Islands, Virginia, and Summer Islands tobacco. (<i>British plantation tobacco</i>) "	0 0 4 $\frac{1}{2}$ ₀	0 0 4 $\frac{1}{2}$ ₀

1723.

Besides the above, British plantation tobacco paid an additional impost which brought the total duty in 1723 for British plantation tobacco to 6 $\frac{1}{2}$ *d.* per lb., or 6 $\frac{3}{4}$ *d.* after deducting the discount of 25 per cent. allowed on the Old Subsidy by 9 Geo. I., c. 21.

In 1757 the duties amounted to the following :—

ARTICLE.	Duty to be paid by British Subjects.	Duty to be paid by Aliens.	Drawback on Exportation.
Spanish and Brazil tobacco Lb.	£ s. d. 0 1 10 $\frac{1}{2}$ ₀	£ s. d. 0 1 11 $\frac{1}{2}$ ₀	£ s. d. 0 1 9 $\frac{3}{4}$ ₀
Spanish and Brazil tobacco, if imported from France "	0 6 8 $\frac{1}{2}$ ₀	0 6 9 $\frac{1}{2}$ ₀	0 4 1 $\frac{1}{2}$ ₀
Spanish and Brazil tobacco, if imported from a French colony "	0 4 2 $\frac{3}{4}$ ₀	0 4 3 $\frac{1}{2}$ ₀	0 4 1 $\frac{1}{2}$ ₀
British Plantation tobacco "	0 0 6 $\frac{1}{2}$ ₀	0 0 6 $\frac{1}{2}$ ₀	0 0 6 $\frac{1}{2}$ ₀

1757.

1782.

In 1782 the rates were :—

ARTICLE.	Duty to be paid by British Subjects.			Duty to be paid by Aliens.			Drawback on Exportation.		
	£	s.	d.	£	s.	d.	£	s.	d.
Spanish and Brazil tobacco Lb.	0	2	11 ³ / ₈	0	3	1	0	2	8 ³ / ₈
Spanish and Brazil tobacco, if imported from France	0	8	2 ³ / ₈	0	8	4	0	5	5 ³ / ₈
Spanish and Brazil tobacco, if imported from a French colony	0	5	6 ¹ / ₈	0	5	8 ¹ / ₈	0	5	3 ¹ / ₈
British Plantation tobacco :—									
Imported directly from the place of its growth	0	0	10 ³ / ₈	0	0	10 ⁵ / ₈	0	0	10 ³ / ₈
Imported not directly from the place of its growth	0	0	11 ³ / ₈	0	0	11 ⁵ / ₈	0	0	11 ³ / ₈
Prize tobacco, taken by any of His Majesty's ships of war	0	0	10 ³ / ₈	0	0	10 ⁵ / ₈	0	0	8 ¹ / ₈
Prize tobacco, taken by any private ship of war ..	0	0	10 ³ / ₈	0	0	10 ⁵ / ₈	0	0	9 ¹ / ₈

1787
to
1789.

In 1787 the following were the duties by 27 Geo. III., c. 13 :—

ARTICLE	Duty.			Drawback.		
	£	s.	d.	£	s.	d.
Tobacco of the growth, production, or manufacture of the plantations or dominions of Spain or Portugal Lb.	0	3	6	0	3	3
Tobacco of the growth or production of Ireland, or of the growth or production of His Majesty's colonies, plantations, islands, or territories in America, or of the growth or production of the United States of America	0	1	3	0	1	3

Rates of Duty (Customs and Excise) payable on Tobacco in Great Britain and Ireland from 1789.

UNMANUFACTURED TOBACCO.

Dates.	Rates of Duty.			
	England and Scotland.		Ireland.	
	British Plantation or American.	Spanish or Portuguese.	Dates.	Irish Currency
	per lb.	per lb.		per lb.
	s. d.	s. d.		s. d.
1789 until 6th December 1795 ...	1 3	3 6	1789 until 25th March 1793 ...	1 0
From 6th December 1795 until 31st December 1796	1 7	4 6	From 25th March 1793 until 25th March 1795	0 6
From 31st December 1796 until 5th July 1798	1 7 ³ / ₈	4 6 ¹ / ₈	From 25th March 1795 until 25th March 1798	0 8
From 5th July 1798 until 10th October 1801	1 7 ¹ / ₈	4 7 ⁴ / ₈	From 25th March 1798 until 25th March 1799	1 0
From 10th October 1801 until 12th May 1802	1 7 ³ / ₈	4 6 ¹ / ₈	From 25th March 1799 until 25th March 1800	1 0 and 10 per cent.
From 12th May 1802 until 5th July 1803	1 7 ³ / ₈	4 7 ³ / ₈	From 25th March 1800 until 5 January 1802... ..	1 0 ¹ / ₂
From 5th July 1803 until 1st June 1804	1 7 ¹ / ₈	4 8 ¹ / ₂	From 5th January 1802 until 10th July 1804	1 1

UNMANUFACTURED TOBACCO—continued.

Dates.	Rates of Duty.			
	England and Scotland.		Ireland.	
	British Plantation or American.	Spanish or Portuguese.	Dates.	British Currency.
	per lb.	per lb.		per lb.
	s. d.	s. d.		s. d.
From 1st June 1804 until 5th April 1805	1 8½	4 10½	From 10th July 1804 until June 1811	1 5
From 5th April 1805 until 29th March 1806... ..	1 9½	4 10½	From June 1811 until 17th May 1813	2 2½
From 29th March 1805 until 5th July 1809	2 2½	5 4½	From 17th May 1813 until 22nd March 1815	2 8½
From 5th July 1809 until 5th July 1812	2 2½	4 1½	From 22nd March 1815 until 15th June 1819... ..	3 2
From 5th July 1812 until 30th March 1813... ..	2 4½	4 5½	From 15th June 1819 the same rates as in England and Scotland.	
From 30th March 1813 until 18th February 1815	2 8½	4 11½		
From 18th February 1815 until 9th June 1819	3 2	5 5½		
From 9th June 1819 until 5th July 1825	4 0	6 0		
From 5th July 1825 until 5th July 1826	3 0	6 0		
	From British Plantations in America.	From other parts.		
	s. d.	s. d.		
From 5th July 1826 until 15th May 1840	2 9	3 0		
From 15th May 1840 until 9th July 1842	2 10½	3 1½		
From 9th July 1842 until 27th March 1863... ..	3 1½			
	Containing 10 per cent. or more of moisture.	Containing less than 10 per cent. of moisture.		
	per lb.	per lb.		
	s. d.	s. d.		
From 27th March 1863 until 5th April 1878	3 1½	3 6		
From 5th April 1878 until 21st May 1887	3 6	3 10		
From 21st May 1887 until 1896-7	3 2	3 6		

SNUFF.

Dates.	England and Scotland.				Ireland.		
	British Plantation or West Indian.	East Indian.	Irish.	Foreign.	Dates.	British.	Foreign
						Irish Currency.	
	per lb.	per lb.	per lb.	per lb.		per lb.	per lb.
	s. d.	s. d.	s. d.	s. d.		s. d.	s. d.
From 1790 until 6th December 1795	1 6	3 3	—	2 2	From 1790 until 25th March 1793	0 4½	0 9½
From 6th December 1795 until 31st December 1796	2 0	4 3	—	2 9	From 25th March 1793 until 25th March 1797	0 8	1 2
From 31st December 1796 until 5th July 1797	2 0½	4 3½	—	2 9½	From 25th March 1797 until 25th March 1798	0 8 and 10 per cent.	1 2 and 10 per cent.

SNUFF—continued.

Dates.	England and Scotland.				Ireland.	
	British Plantation or West Indian.	East Indian.	Irish.	Foreign.	Dates.	British. Foreign. Irish Currency.
	per lb.	per lb.	per lb.	per lb.		per lb. per lb.
	s. d.	s. d.	s. d.	s. d.		s. d. s. d.
From 5th July 1797 until 5th July 1798	2 0 ¹ / ₂	4 4 ¹ / ₂	—	2 10	From 25th March 1798 until 25th March 1799	0 8 } 2 2 and 10 per cent.
From 5th July 1798 until 10th October 1801	2 0 ¹ / ₂ and 3 per cent. <i>ad val.</i>	4 4 ¹ / ₂	Year 1801. 1 10 ¹ / ₂	2 10 and 3 per cent. <i>ad val.</i>	From 25th March 1799 until 25th March 1800	0 8 ¹ / ₂ } 2 4 ¹ / ₂ and 10 per cent.
From 10th October 1801 until 5th July 1803	2 1 ¹ / ₂	4 4 ¹ / ₂	1 10 ¹ / ₂	2 11	From 25th March 1800 until 5th January 1801	0 9 ¹ / ₂ } 2 7 ¹ / ₂
From 5th July 1803 until 1st June 1804	2 8	3 9	1 10 ¹ / ₂	3 0 ¹ / ₂	From 5th January 1801 until 5th January 1802	Various, from 10 ¹ / ₂ d. to 1 4
From 1st June 1804 until 5th April 1805	2 4	3 10	1 10 ¹ / ₂	3 2	From 5th January 1802 until 10th July 1804 ... ..		" } 2 9^{1}/_{2}
From 5th April 1805 until 10th May 1806	2 4 ¹ / ₂	3 10 ¹ / ₂	1 10 ¹ / ₂	3 2 ¹ / ₂		British Currency.
From 10th May 1806 until 5th July 1809	3 1 ¹ / ₂	5 4 ¹ / ₂	2 9	4 11 ¹ / ₂	From 10th July 1804 until 5th January 1805	Various, from 1s. 1 ¹ / ₂ d. to 1s. 3 ¹ / ₂ d.
From 5th July 1809 until 5th July 1812	3 7	5 10	2 9	4 1 ¹ / ₂	From 5th January 1805 until 5th January 1811 ... ..		1 2 to 1 9 } "
From 5th July 1812 until 5th July 1813	3 9 ¹ / ₂	6 9	3 0 ¹ / ₂	4 5	From 5th January 1811 until 17th May 1813	1 11 ¹ / ₂ to 2 9 } "
From 5th July 1813 until 18th February 1815	4 3 ¹ / ₂	7 0 and 7 1	3 4	4 11 ¹ / ₂	From 17th May 1813 until 5th July 1814	2 2 to 3 4 } 2 5 ¹ / ₂ and 25 per cent.
From 18th February 1815 until 9th June 1819	4 6 ¹ / ₂		7 4	3 9 ¹ / ₂	5 2 ¹ / ₂	From 5th July 1814 until 22nd March 1815 ... ..	" } 4 0
From 9th June 1819 until 5th July 1825	4 9	All other.			From 22nd March 1815 until 15th June 1819	2 7 to 3 11 } "
From 5th July, 1825 until 15th May 1840	6 0	All Snuff.			From 15th June 1819, the same rates as in England and Scotland.	
From 15th May 1840 until 27th March 1863	6 3 ¹ / ₂					

From 27th March 1863, see under Manufactured Tobacco.

MANUFACTURED TOBACCO AND CIGARS.

Rates of Duty.

From 1790 until 10 October 1823, the same rates as Unmanufactured Tobacco.

From 10th October 1823 until 5th July 1825 18s. per lb.

From 5th July 1825 until 5th July 1826 17s. "

From 5th July 1826 until 15th May 1840 9s. "

From 15th May 1840 until 27th March 1863 9s. 5¹/₂d. per lb.

	Segars.	Cavendish or Negrohead.	Snuff containing more than 13 per cent. of moisture.	Snuff not containing more than 13 per cent. of moisture.	Cavendish or Negrohead manufactured in bond.	Other manufactured Tobacco.
	per lb.	per lb.	per lb.	per lb.	per lb.	per lb.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
From 27th March 1863 until 5th April 1878	5 0	4 6	3 9	4 6	4 0	4 0
From 5th April 1878 until 4th April 1879 ...	5 4	4 10	4 1	4 10	4 4	4 4
From 4th April 1879 to 21st May 1887 ...	5 6	4 10	4 1	4 10	4 4	4 4
From 21st May 1887 to 1896-7	5 0	4 6	3 9	4 6	4 0	4 0

Amounts of Duty* received on Tobacco in the United Kingdom from 1790 to 1896-97.

Year ended 5th July	Gross amount of Duty received thereon.			
	England.	Scotland.	Ireland.	United Kingdom.
	£	£	British Currency. £	£
1790	511,196	57,262	129,756	698,214
1791	610,443	62,218	133,292	805,953
1792	633,653	42,391	118,267	800,311
1793	588,257	53,520	82,021	723,798
1794	613,829	51,157	116,409	781,395
1795	638,856	62,160	143,137	844,153
1796	786,221	70,521	181,638	1,038,380
1797	790,256	98,448	187,884	1,076,588
1798	788,938	127,114	278,197	1,194,249
1799	804,710	144,998	206,844	1,156,552
1800	922,186	134,128	334,032	1,390,346
1801	905,328	128,521	335,688	1,369,532
1802	864,933	126,000	237,271	1,228,204
1803	993,209	137,779	311,350	1,442,338
1804	978,326	134,431	267,078	1,379,835
1805	947,156	114,870	378,693	1,470,724
1806	1,116,295	163,834	309,780	1,589,909
1807	1,195,034	166,278	359,516	1,720,878
1808	1,233,512	176,828	319,363	1,779,723
1809	1,119,923	147,379	394,743	1,662,045
1810	1,495,586	152,129	447,049	2,094,764
1811	1,593,222	133,002	444,703	2,220,927
1812	1,538,021	209,062	711,395	2,458,478
1813	1,419,289	194,496	715,258	2,329,043
1814	1,425,997	164,000	799,718	2,389,715
1815	1,602,513	98,905	651,549	2,352,967
1816	1,898,019	253,812	768,018	2,924,849
Half-year to 5th January				
1817	913,476	116,441	394,361	1,424,278
Year ending 5th January				
1818	1,889,899	276,507	757,703	2,924,109
1819	1,921,494	268,626	666,234	2,856,354
1820	2,023,068	276,498	609,118	2,908,684

* The figures of this Statement for the period extending from 1790 to 5 January 1836 have been extracted from Parliamentary Paper 565 of 1844.—The totals do not agree with those in the Finance Accounts of the United Kingdom, but as it was not found possible to compile any figures for the quantities of tobacco consumed, corresponding to the money totals of those Accounts, it was deemed better to adopt the totals of the Parliamentary Paper above quoted, which states both the duty collected and the relative quantities of tobacco. The quantities are given in the next following table.

From 1826 to 1850 the figures are from the Finance Accounts of the United Kingdom, which up to that date distinguish the Customs Duties received in England, Scotland, and Ireland in separate totals.

For the years ending 5th January 1852, 1853, and 1854 no separate totals can be given of the Revenue received on tobacco in England and Scotland respectively.

From 1854 to 1870 the totals have been extracted from the Accounts of Trade, because, for those years, the Finance Accounts do not make any distinction between England and Scotland.

There is no record of the receipts of tobacco duty other than a single total for the United Kingdom, for the years ended 31st March 1873, 1873, and 1874.

From 1871 to 1896 the totals given for the United Kingdom are the net totals of the Finance Accounts, the separate totals for England, Scotland and Ireland being from the records of the Statistical Office of the Custom House.

CUSTOMS TARIFFS OF THE UNITED KINGDOM.

Year ended 5th January	Gross amount of Duty received thereon.			
	England.	Scotland.	Ireland.	United Kingdom.
			British Currency.	
	£	£	£	£
1821	2,353,740	275,520	518,711	3,152,971
1822	2,322,216	293,241	523,940	3,139,397
1823	2,306,381	303,822	667,843	3,278,046
1824	2,382,634	324,367	740,419	3,447,420
1825	2,319,550	319,076	750,527	3,389,153
1826	2,250,227	331,652	728,292	3,310,171
1827	1,847,113	239,034	581,119	2,667,266
1828	1,961,627	270,740	603,217	2,835,584
1829	1,943,945	265,582	595,747	2,805,274
1830	1,972,603	273,008	613,363	2,858,974
1831	2,039,905	283,001	615,144	2,938,050
1832	2,058,807	285,038	626,795	2,970,640
1833	2,146,442	291,392	652,436	3,090,270
1834	2,182,476	291,639	681,435	3,155,550
1835	2,244,275	289,594	708,116	3,241,985
1836	2,323,924	302,893	727,642	3,354,459
1837	2,350,300	307,886	758,080	3,416,266
1838	2,359,833	317,329	763,145	3,440,307
1839	2,508,860	312,135	766,669	3,587,664
1840	2,423,393	313,963	782,788	3,520,169
1841	2,464,252	320,469	830,345	3,615,066
1842	2,394,281	321,936	863,947	3,580,164
1843	2,430,686	312,205	852,543	3,595,436
1844	2,598,882	299,974	830,873	3,729,729
1845	2,776,195	317,022	880,073	3,973,290
1846	2,962,754	323,932	927,311	4,222,997
1847	3,063,801	332,675	939,904	4,336,380
1848	3,128,629	344,553	805,739	4,278,921
1849	3,197,057	356,484	811,691	4,365,232
1850	3,309,406	366,396	749,238	4,425,040
1851	3,341,854	361,060	727,215	4,430,129
	Great Britain.			
1852	3,781,434		704,336	4,485,770
1853	3,854,104		706,723	4,560,827
1854	4,020,945		730,832	4,751,777
Year ended 31st December	England.	Scotland.		
1855	3,720,527	370,674	759,538	4,850,739
1856	3,983,663	391,548	814,503	5,189,714
1857	4,008,670	384,840	837,751	5,231,261
1858	4,129,103	404,937	898,028	5,432,068
1859	4,187,066	428,817	936,465	5,552,348
1860	4,240,416	453,435	955,985	5,649,836
1861	4,171,745	452,847	961,029	5,585,621

Year ended 31st December.	Gross Amount of Duty received thereon.			
	England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£
1862	4,266,033	442,249	981,912	5,690,164
1863	4,442,270	475,472	1,032,425	5,950,167
1864	4,517,287	488,954	1,049,739	6,055,980
1865	4,573,477	527,954	1,098,245	6,199,676
1866	4,753,571	544,134	1,159,923	6,457,628
1867	4,720,683	575,669	1,199,357	6,495,709
1868	4,710,843	594,263	1,225,121	6,530,227
1869	4,794,415	597,396	1,193,423	6,585,234
1870	4,875,758	602,375	1,106,078	6,584,211
Year ended 31st March.	Net Produce of the Duty.			
	Great Britain.			
1871	5,514,431		1,099,237	6,613,668
1872	No Record.		No Record.	6,797,018
1873	"		"	7,046,930
1874	"		"	7,305,047
	England.	Scotland.		
1875	5,798,445	648,286	974,584	7,421,315
1876	6,059,046	683,640	1,002,292	7,744,978
1877	6,014,114	737,227	1,024,234	7,775,575
1878	6,130,691	791,706	1,084,439	8,006,836
1879	6,577,166	827,106	1,103,751	8,508,023
1880	6,550,652	831,832	1,182,430	8,564,914
1881	6,635,951	822,878	1,200,118	8,658,947
1882	6,746,318	856,556	1,235,303	8,838,177
1883	6,799,213	870,610	1,222,121	8,891,944
1884	6,872,645	889,083	1,229,477	8,991,205
1885	7,085,163	971,853	1,270,037	9,277,058
1886	7,083,955	959,437	1,255,598	9,298,990
1887	7,070,174	953,035	1,343,976	9,367,185
1888	6,521,728	910,881	1,281,334	8,713,943
1889	6,595,035	952,968	1,310,778	8,858,781
1890	6,751,828	960,322	1,349,834	9,061,984
1891	7,040,064	1,088,867	1,404,957	9,533,888
1892	7,333,954	1,176,098	1,438,758	9,948,810
1893	7,414,324	1,239,242	1,470,869	10,124,435
1894	7,306,052	1,240,433	1,543,467	10,119,952
1895	7,672,762	1,271,843	1,470,534	10,415,139
1896	7,911,022	1,385,745	1,451,755	10,748,522
1897	8,161,162	1,400,168	1,456,718	11,018,048

**Quantities of Tobacco entered for Home Consumption in the United Kingdom
from 1790 to 1896-7.**

Year ending 5th July.	QUANTITIES			
	England.	Scotland.	Ireland.	United Kingdom.
	lbs.	lbs.	lbs.	lbs.
1790	7,105,902	796,693	2,811,497	10,714,092
1791	9,752,937	995,488	2,888,024	13,636,449
1792	10,125,358	774,262	2,562,541	13,462,161
1793	9,398,213	856,316	1,777,213	12,031,742
1794	9,801,685	818,508	5,043,024	15,663,217
1795	10,210,614	994,562	6,201,463	17,406,639
1796	11,053,073	975,532	5,903,108	17,931,713
1797	9,900,206	1,233,751	6,102,392	17,236,349
1798	9,799,134	1,580,701	9,041,411	20,421,250
1799	9,844,872	1,775,492	4,481,563	16,101,927
1800	11,283,641	1,642,393	6,579,367	19,506,401
1801	11,069,548	1,573,730	6,872,247	19,515,525
1802	10,652,744	1,555,957	4,857,513	17,066,214
1803	12,114,434	1,681,937	6,227,013	20,023,384
1804	11,842,951	1,628,448	5,341,444	18,812,843
1805	11,062,226	1,692,942	5,345,971	18,101,139
1806	12,365,231	1,774,775	4,373,369	18,513,375
1807	10,753,503	1,497,438	5,075,521	17,326,462
1808	11,556,378	1,592,449	4,508,945	17,657,772
1809	10,081,110	1,327,240	5,572,839	16,981,189
1810	13,461,003	1,370,003	6,311,289	21,142,295
1811	14,339,536	1,648,050	6,273,165	22,265,801
1812	13,843,644	1,882,734	6,406,561	22,132,939
1813	11,505,870	1,596,480	6,441,335	19,543,685
1814	10,620,547	1,222,839	5,962,953	17,806,339
1815	11,027,439	689,395	4,858,051	16,574,935
1816	11,974,838	1,634,265	4,850,538	18,459,641
Half-year to 5th January				
1817	5,765,941	735,082	2,458,467	8,959,490
Year ending 5th January				
1818	11,929,411	1,746,284	4,785,454	18,461,149
1819	12,134,342	1,696,485	4,202,793	18,033,620
1820	11,457,506	1,599,946	3,482,403	16,539,855
1821	11,759,618	1,377,608	2,590,368	15,727,589
1822	11,606,608	1,466,202	2,616,751	15,688,561
1823	11,518,560	1,519,112	3,335,248	16,372,920
1824	11,877,982	1,621,834	3,698,580	17,198,396
1825	11,584,066	1,593,276	3,752,634	16,931,976

Year ending 5th January	QUANTITIES			
	England.	Scotland.	Ireland.	United Kingdom.
	lbs.	lbs.	lbs.	lbs.
1826	12,700,792	1,900,348	4,294,144	18,895,279
1827	12,216,178	1,593,524	3,951,733	17,791,435
1828	12,980,192	1,804,760	4,041,172	18,826,124
1829	12,860,570	1,770,097	4,014,023	18,644,690
1830	13,020,450	1,820,135	4,125,276	18,965,861
1831	13,395,651	1,886,661	4,124,090	19,406,402
1832	13,532,773	1,900,123	4,189,156	19,622,052
1833	14,029,514	1,989,337	4,344,764	20,313,615
1834	14,278,169	1,935,112	4,556,647	20,770,807
1835	14,691,496	1,925,112	4,772,699	21,339,307
1836	15,222,883	2,014,156	4,879,719	22,116,758
1837	15,371,749	2,049,596	5,046,902	22,468,247
1838	15,456,840	2,109,182	5,083,281	22,649,303
1839	16,361,230	2,075,251	5,109,907	23,546,388
1840	15,873,661	2,086,053	5,207,996	23,167,710
1841	15,660,100	2,074,828	5,361,383	23,096,311
1842	14,794,591	2,036,002	5,478,767	22,309,360
1843	14,997,654	1,978,353	5,402,051	22,378,063
1844	15,991,774	1,897,240	5,266,325	23,155,339
Year ending 31st December	Great Britain.			
1844	19,016,556		5,579,234	24,595,790
1845	20,290,270		5,871,838	26,162,158
1846	20,910,096		5,949,691	26,859,787
1847	21,536,997		5,101,139	26,638,136
1848	22,056,053		5,138,314	27,194,367
1849	22,815,970		4,737,267	27,553,237
1850	22,980,323		4,604,083	27,584,406
1851	23,457,888		4,457,137	27,915,025
1852	23,944,968		4,473,600	28,418,568
1853	24,940,555		4,624,141	29,564,696
	England.	Scotland.		
1854	23,119,211	2,376,587	4,896,042	30,391,840
1855	23,182,251	2,342,053	4,803,354	30,332,658
1856	24,780,881	2,476,357	5,155,762	32,413,000
1857	24,939,078	2,432,479	5,305,272	32,676,829
1858	25,675,249	2,562,673	5,690,707	33,928,629
1859	25,996,093	2,711,413	5,931,647	34,639,153
1860	26,307,264	2,866,031	6,054,599	35,227,894
1861	25,875,845	2,865,706	6,086,891	34,828,442
1862	26,410,369	2,797,802	6,217,639	35,425,810
1863	27,818,398	3,009,404	6,547,201	37,375,003
1864	28,260,920	3,095,014	6,660,934	38,016,868

Year ending 31st December.	QUANTITIES.			
	England.	Scotland.	Ireland.	United Kingdom.
	lbs.	lbs.	lbs.	lbs.
1865	28,585,749	3,348,182	6,968,220	38,902,151
1866	29,691,087	3,449,462	7,960,304	40,500,853
1867	29,466,997	3,647,068	7,609,861	40,723,926
1868	29,439,924	3,766,685	7,774,149	40,980,758
1869	30,007,453	3,793,589	7,571,420	41,372,462
1870	30,527,650	3,825,410	7,018,447	41,371,507
Year ending 31st March				
1871	No Record	No Record	No Record	41,516,851
1872	"	"	"	42,613,823
1873	"	"	"	44,112,562
1874	"	"	"	45,690,683
1875	"	"	"	46,423,544
1876	"	"	"	48,406,311
1877	37,449,034	4,670,278	6,498,909	48,618,221
1878	38,197,080	5,018,246	6,880,791	50,096,117
1879	37,158,584	4,744,395	6,347,855	48,250,834
1880	36,785,262	4,743,039	6,753,017	48,281,318
1881	37,265,340	4,688,409	6,854,760	48,808,509
1882	37,850,552	4,880,398	7,055,930	49,786,880
1883	38,104,139	4,957,439	6,980,146	50,041,724
1884	38,533,355	5,064,670	7,022,493	50,620,518
1885	39,400,911	5,536,458	7,254,844	52,192,213
1886	39,580,184	5,465,050	7,172,840	52,218,074
1887	39,467,879	5,428,720	7,678,173	52,574,772
1888	39,797,243	5,681,849	8,014,849	53,493,941
1889	40,501,880	6,001,126	8,277,206	54,780,212
1890	41,473,284	6,047,226	8,521,838	56,042,348
1891	43,293,505	6,852,796	8,871,049	59,017,350
1892	45,113,903	7,404,584	9,084,222	61,602,709
1893	45,613,588	7,802,769	9,286,605	62,702,962
1894	44,970,220	7,998,898	9,745,498	62,714,616
1895	47,168,133	8,005,072	9,284,384	64,457,589
1896	48,562,230	8,721,689	9,165,296	66,449,215
1897	49,951,379	8,809,800	9,196,853	67,958,032

T E A .

The first mention of tea in the statutes is in the Acts 12 Charles II., c. 23 and 24 (1660). By the latter Act certain burdens upon the subject arising from courts of wards and liveries, and tenures by knights' service and otherwise, were abolished, and in order to replace the revenues which had been received therefrom, a number of Excise duties were granted to the King, amongst which was the following :—

For every gallon of chocolate, sherbet and tea made and sold, to be paid by
the maker thereof 8d.

and a like amount was granted as a duty of Excise, by the other Act quoted.

But experience showed that this collection of duty upon the liquor of tea and chocolate (as well as upon that of coffee which had also been enacted by the before mentioned Acts) was so burdensome and expensive to the Crown, as well as unequal in its bearing upon the dealers, that the provision in question was repealed and a net duty of 5s. per lb. imposed in 1698 by 1 William & Mary, sess. 2, c. 6.

Tea is not even mentioned by name in the Book of Rates issued with the great Customs Act of Tonnage and Poundage of 1660, but if imported at that date,*—and there can be little doubt from the enactment noticed in the first paragraph that it then formed an article of importation—it was liable to the payment of the general *ad valorem* duty of 5 per cent. which was due on all goods not specifically rated. This Customs duty was in addition to the Excise duty on the liquor of tea already mentioned. Tea, however, must very soon have become an article of sufficient commercial importance to command the particular attention of Parliament, for another Act, passed in 1695, made it liable to 1s. per lb. duty if lawfully imported, that is, in ships of the East India Company and from the place of its growth, and 2s. 6d. per lb. if otherwise imported. By 3 & 4 Anne, c. 4, these duties were doubled in 1704; and again in 1712 by 10 Anne, c. 26, 2s. per lb. was added in the case of tea imported from the East India Company's territories, and 5s. per lb. if imported from elsewhere.

In 1721 it was found necessary to prohibit the importation of tea from the continent of Europe, owing to the fact that a trade had sprung up which militated against the interests of the East India Company, who alone had the right to import tea into these islands. In 1724 the Excise duties on tea were consolidated into a single inland rate of 4s. per lb., but in 1745 this high rate was altered to 1s. per lb. and 25 per cent. *ad valorem*, calculated on the prices realised at the East India Company's sales; this duty being over and above the Import duties. The reason for this change was that the revenue collected at the sales in London and paid over direct to the Crown by the East India Company, was less liable to be evaded than such as was collected from a number of traders by the Excise authorities. The East India Company in return for their privilege were held responsible for keeping the London market supplied with a sufficient quantity of tea, in default of which the Treasury were empowered to grant licences to other persons or bodies corporate to import tea from Europe. In 1773 the reserve amount which the company should keep in warehouse was fixed at 10 million lbs.

In 1777 it was found that the high duties added to the prime cost of tea, had made the article so expensive that great incentives existed to adulterate it with dried leaves of sloe, ash, and elder, and with liquorice and the re-dried leaves of used tea, and a penalty was enacted of £5 for every pound of such adulterants sold or found in any person's possession. But the smuggling and evasion of duty went on without much abatement, until 1784 when it was determined by Parliament to collect the whole of the duty on tea by the agency of the East India Company. The existing duties were therefore repealed, and in lieu thereof a single modified rate of 12½ per cent. on the value of the teas sold by the Company, was enacted. They were to hold not less than four sales every year and to put up at least 5 million lbs. at the first sale and 2½ million lbs. at the second; and in order to prevent abuse by the company of the monopoly thus accorded to them, it

* The following entries occur in Pepys' Diary :—“Sept. 28, 1660. I did send for a cup of tee (a China drink) of which I never had drank before and went away (the King and the Prinoesse coming up the river this afternoon as we were at our pay).” “June 28, 1667. Home, and there find my wife making of tea; a drink which Mr. Pelling the Potticary tells her is good for her cold and defluxions.”

was further laid down that the upset prices at which the teas should be put up should not exceed, for the first four sales—

For Bohea	1s. 7d. per lb.
For Congou... ..	2s. 5d. „
For Souchong and Singlo... ..	3s. 3d. „
For Hyson	4s. 11d. „

The teas to be sold without reserve. The company were further to keep at least one year's supply in stock, and afterwards to put the tea up to auction at a commencing price not exceeding its prime cost and charges for freight and insurance. This Act was generally known as the Commutation Act.

1745.
Drawback on
tea exported
to Ireland.

By the 18th Geo. II., c. 26, the grant of drawback of duty upon teas exported, was made to cease altogether, owing to the constant frauds which were practised. This enactment pressed heavily upon Ireland, because all tea was imported in London, and by the 7th of Geo. III., c. 56, and some other laws, a portion of the Import duty was returned upon teas sent to Ireland—generally three-fifths of the full duty. Subsequently, in 1777, Parliament granted, upon exportation of tea to that country, a drawback of the full Customs duty which had been paid on importation. (17 Geo. III., c. 27.)

1795.
35 Geo. III.,
c. 13.

In 1795 an addition of $7\frac{1}{2}$ per cent. was made to the Excise *ad valorem* duty, to be calculated on the prices realised at the sales, and in the next year a further 10 per cent. was added in the case of teas of a higher value.

1796.
36 Geo. III.,
c. 14.
Parl. pp. H.C.
1771, 1772, &c.

Further additions continued to be made to the duty, and at the close of the eighteenth century the average price of Congou tea at the sales was rather over 3s. a pound, exclusive of the duty, which amounted to the not excessive rate, on an average, of 1s. $2\frac{1}{2}$ d. or, taking price and duty together, 4s. $2\frac{1}{2}$ d. per lb. This of course was independent of the retailer's profit, which doubtless added considerably to the price before the article reached the consumer.

1811.

During the war with France, the duty rose considerably, and in 1811 the average rate was 3s. 4d. per lb., the average wholesale price in bond being also just about the same, making the total wholesale price inclusive of the duty as high as 6s. 8d. a pound.

1819.
59 Geo. III.,
c. 58.
Uncustomed
tea prohibited
to be im-
ported into
Ireland.

In 1819 the whole of the duty on tea became an Excise duty in Great Britain, and so remained until 1834, when it became and has ever since remained a duty of Customs, but in Ireland it continued to be subject to Customs duty until 1825, when the Act 6 Geo. IV., c. 111 made it part of the revenue of Excise, until 1834, when it again reverted to the Customs. The importation of tea into Ireland was prohibited by 9 Geo. IV., c. 44, unless the duty had been previously paid; this restriction was, however, removed by 3 & 4 Will. IV., c. 101. But at this time a change was brought about of much greater magnitude as affecting the trade in tea, than even the tariff variations to which, as an important and growing head of revenue, it was subject. It is clear, from the various statutes by which Parliament had considered it necessary to limit and control the monopoly of the trade in tea possessed by the East India Company, that their exclusive privileges did not inspire universal confidence. It became evident that the prices at which that necessary article reached the consumers of this country were often dearer than the prices at which tea could be obtained by the inhabitants of certain of the countries on the Continent of Europe and in the United States, and allegations were made as to the price being artificially, or at least unnecessarily, enhanced to the people of the United Kingdom by the manner in which the monopoly worked, notwithstanding the limitations and checks devised by Parliament from time to time. Under these circumstances, and after investigation by a select committee in 1830, the Government determined in 1833, upon the occasion of the expiration of certain of the privileges of the East India Company, to seize the opportunity to throw open to the general enterprise of the mercantile community the trade with China, and especially as regards tea, and this was effected by the 3rd clause of the Act 3 and 4 William IV., chapter 85, section 3.

Abolition of
East India
Company's
monopoly.

1834.
3 & 4 Will.
IV., c. 101.
5 & 6 Will.
IV., c. 82.
3 & 4 Vic.,
c. 17.
1853.
16 & 17 Vic.,
c. 106.
1855.
18 Vic., c. 21.
1857.

In 1834 an attempt was then made to discriminate between the various kinds of tea in charging the duty, that sort called Bohea being charged at the rate of 1s. 6d. per lb., Congou and Twankay at 2s. 2d. and Souchong and Hyson at 3s. As might have been expected this experiment led to friction and disputes between the Customs Officers and the importers as to the rates properly chargeable, and in 1836 the duty again reverted to a single specific rate and has ever since been so levied. It fell to 2s. 1d. in 1836, to which Sir Francis Baring added 5 per cent. in 1840, and the duty remained at that rate until 1853, when Mr. Gladstone reduced it to 1s. 10d. and a year later to 1s. 6d. But the outbreak of the Crimean War raised it to 1s. 9d. per lb. until 1857, when it was reduced to 1s. 5d. (20 Vic., c. 15.)

In 1863 the tea duty fell again, to 1s., and in 1865 to 6d., and at this rate it remained until Mr. Goschen reduced it to the present rate of 4d. per lb. in 1890.

1863.
26 & 27 Vic.,
c. 27.
1865.
28 Vic., c. 30.
1890.
53 Vic., c. 8.

Until about 1855 virtually the entire supply of tea used by the people of this country was of Chinese origin. At that time, however, appreciable quantities of tea grown in British India began to be imported, and thenceforward a gradual displacement of tea of Chinese growth by Indian tea went steadily forward year by year. In the decade from 1870 to 1880 the planters in Ceylon also turned their attention to tea, with ultimate great success, and in 1886, 1887 and 1888 it became evident that a new and rich source of supply had been opened up. At the present time a very large part of the tea supply of the United Kingdom is derived from Ceylon. In 1856, more than 98 per cent. of the imports of tea were from China; in 1895 she sent us less than 20 per cent. of the whole, whilst 80 per cent. came from the British East Indies. A table is appended showing the gradual displacement of China tea, by tea of British Indian growth in the past forty years.

It is interesting to note the gradual descent in the price of, as well as in the duty upon, tea. In the middle of the 18th century the price of Congou at the East India Company's sales, exclusive of the duty, was from 4s. 6d. to 5s. 6d. a pound. In 1763 it was at 5s. 11d., and this, added to the duty at 1s. and nearly 50 per cent. *ad valorem*, gives the wholesale price of a pound of tea in bond at that time as 9s. 10d. Bohea was cheaper, but the wholesale price with duty came to about 5s. 8d., and the retail price of tea was, of course, a great deal more. In the Budget of 1860, Mr. Gladstone, speaking of the anticipated increase in the consumption of wine, said: "Here we are met with the cry that wine is the rich man's luxury. It is the rich man's luxury. Is tea the rich man's luxury? No. It is the poor man's, and above all the poor woman's luxury. But I speak in the year 1860. In 1760 tea too was the rich man's luxury. In 1760 there was no more tea consumed per head of the population than there is wine now. In 1760 there were 4,000,000 lbs. of tea consumed; now, the annual consumption is 76,000,000 lbs. The price of tea, which is now sold at 3s. per lb., was somewhere about that time advertised by the cheap houses at £1 per lb." The report of an Assistant Poor Law Commissioner in 1842 shows that the labouring classes were at that time paying 5s. a pound for tea, when they could afford the luxury. At the present time the average import price of tea in bond is about 9½d., making, with the duty of 4d., an average wholesale price of 1s. 1½d., and good tea may be bought by the consumer for 1s. 2d. per lb., when purchased by the pound, while much is sold at a still lower price. And, in 1896, we consumed 228,000,000 lbs. in this country.

Price of tea

Hansard,
vol. 156
col. 844.

The following Table shows, at quinquennial intervals, the yield of each penny of the Tea duty since the year 1836,—the date at which a single uniform rate of duty began to be imposed:—

Yield of each
penny of Tea
duty.

Year.	Yield of each penny of duty.	Year.	Yield of each penny of duty.
1836	£ 186,981	1871	£ 514,244
1841	151,378	1876	620,964
1846	194,743	1881	667,000
1851	224,786	1886	745,448
1856	253,649	1891	843,551
1861	324,695	1896	949,087
1866	426,119		

Account showing the Quantities of Tea retained for Home Consumption in the United Kingdom; the Rates of Duty (Customs and Excise) in Great Britain; the Total Receipt; and the Average Price per Pound Exclusive of Duty; for each Year from 1740 to 1896.

NOTE.—The average price in the last column is the average wholesale price of Congou at the East India Company's Sales from 1740 to 1800 and the average price in bond of all Tea from 1801 to 1896.

Years.	Quantities of Tea retained for Home Consumption in the United Kingdom.	Rates of Duty chargeable on Tea in Great Britain by the Customs and Excise.			Total Receipt of Duty on Tea (Customs and Excise).	Average price per lb. without Duty.
		lbs.	£	s.			d.
1740 ...	1,493,625	13	18	7½ per cent. <i>ad valorem</i> , and 4s. per lb. ...	Not ascertainable in these years from any existing records.	3 1½
1741 ...	1,192,261	13	18	7½ " " 4s. " ...		3 5
1742 ...	473,868	13	18	7½ " " 4s. " ...		—
1743 ...	710,683	13	18	7½ " " 4s. " ...		5 6½
1744 ...	1,723,152	13	18	7½ " " 4s. " ...		3 0
1745 ...	2,422,610	38	18	7½ " " 1s. " ...		4 7½
1746 ...	2,496,379	38	18	7½ " " 1s. " ...		3 11
1747 ..	215,019	48	18	7½ " " 1s. " ...		5 4½
1748 ...	3,150,517	43	18	7½ " " 1s. " ...		4 3½
1749 ...	3,334,779	43	18	7½ " " 1s. " ...		4 5
1750 ...	2,295,506	43	18	7½ " " 1s. " ...		—
1751 ...	3,656,175	43	18	7½ " " 1s. " ...		4 1½
1752 ...	2,272,909	43	18	7½ " " 1s. " ...		3 9
1753 ...	3,253,083	43	18	7½ " " 1s. per lb. ...		4 0½
1754 ...	3,048,835	43	18	7½ " " 1s. " ...		4 11½
1755 ...	3,437,001	43	18	7½ " " 1s. " ...		4 4
1756 ...	3,812,543	43	18	7½ " " 1s. " ...		5 4
1757 ...	3,723,032	43	18	7½ " " 1s. " ...		4 7
1758 ...	3,520,634	43	18	7½ " " 1s. " ...		4 1½
1759 ...	3,245,705	48	18	7½ " " 1s. " ...		5 5
1760 ...	3,860,976	48	18	7½ " " 1s. " ...		5 4½
1761 ...	4,308,324	48	18	7½ " " 1s. " ...		5 5½
1762 ...	4,217,961	48	18	7½ " " 1s. " ...		5 10
1763 ...	5,307,292	48	18	7½ " " 1s. " ...		5 11
1764 ...	5,222,934	48	18	7½ " " 1s. " ...		5 2½
1765 ...	5,204,219	48	18	7½ " " 1s. " ...		4 11½
1766 ...	5,185,831	48	18	7½ " " 1s. " ...		3 9½
1767 ...	4,921,131	48	18	7½ " " 1s.* " ...		3 5½
1768 ..	7,676,243	48	18	7½ " " 1s.* " ...		3 6½
1769 ...	9,114,845	48	18	7½ " " 1s.* " ...	3 3½	
1770 ...	8,634,054	48	18	7½ " " 1s.* " ...	4 5½	
1771 ...	6,306,881	48	18	7½ " " 1s.* " ...	4 4½	
1772 ...	6,721,606	48	18	7½ " " 1s. " ...	4 3	
1773 ...	3,776,229	48	18	7½ " " 1s. " ...	3 9½	
1774 ...	6,728,721	48	18	7½ " " 1s. " ...	3 11½	
1775 ...	6,155,783	48	18	7½ " " 1s. " ...	4 2½	
1776 ...	4,467,609	48	18	7½ " " 1s. " ...	4 3½	
1777 ...	5,119,862	48	18	7½ " " 1s. " ...	4 8	
1778 ...	4,179,761	48	18	7½ " " 1s. " ...	4 1	
1779 ...	6,341,986	51	7	6½ " " 1s. 0½d. per lb.	4 6½	

* By 7 Geo. III, c. 87, the inland duty of 1s. per lb. was suspended for five years from 1767 in the case of Black and Single teas with the view of extending the consumption in Great Britain, and of encouraging the exportation of such tea to Ireland and the American Colonies.

Years.	Quantities of Tea retained for Home Consumption in the United Kingdom.	Rates of Duty chargeable on Tea in Great Britain by the Customs and Excise.						Total Receipt of Duty on Tea (Customs and Excise).	Average price per lb. without Duty.		
		lbs.	£	s.	d.					£	s.	d.
1780 ...	7,328,098	51	7	6½	per cent. <i>ad valorem</i> , and 1s. 0½d.			Not ascertainable in these years from any existing records.	4	7½	
1781 ...	4,888,970	53	6	3	" " 1s. 1½d.				4	9¼	
1782 ...	6,202,267	55	15	10	" " 1s. 1½d.				4	3¼	
1783 ...	4,741,522	55	15	10	" " 1s. 1½d.				3	11¼	
1784 ...	10,159,701	12	10	0	per cent. <i>ad valorem</i>				4	7¼	
1785 ...	14,800,982	12	10	0	" " "				3	8¼	
1786 ...	15,851,747	12	10	0	" " "				3	7½	
1787 ...	15,726,088	12	10	0	" " "				579,681	3	4
1788 ...	14,764,565	12	10	0	" " "				585,088	3	4
1789 ...	16,505,499	12	10	0	" " "				600,077	3	0¼
1790 ...	16,430,095	12	10	0	" " "			580,363	3	2¼	
1791 ...	17,091,627	12	10	0	" " "			650,726	3	1	
1792 ...	17,666,583	12	10	0	" " "			651,885	3	0½	
1793 ...	17,492,686	12	10	0	" " "			649,121	2	10¼	
1794 ...	18,665,865	12	10	0	" " "			671,974	3	1¼	
1795 ...	21,342,845	20	0	0	" " "			759,202	3	1¼	
1796 ...	20,324,707	20	0	0	" " "			925,676	2	11¼	
		If sold at or above 2s. 6d. per lb.			If sold at under 2s. 6d. per lb.						
	lbs.	£	s.	d.	£	s.	d.	£	s.	d.	
1797 ...	18,858,427	80	0	0	20	0	0	1,088,878	2	10	
1798 ...	22,483,258	35	0	0	20	0	0	1,214,915	3	3	
1799 ...	22,775,165	35	0	0	20	0	0	1,278,589	3	1¼	
1800 ...	23,271,799	40	0	0	20	0	0	1,222,087	3	0½	
1801 ...	23,730,150	50	0	0	20	0	0	1,423,660	3	0	
1802 ...	25,400,294	50	0	0	20	0	0	1,632,467	3	1¼	
1803 ...	24,877,450	95	0	0	65	0	0	1,929,614	2	10¼	
1804 ...	22,057,046	95	0	0	65	0	0	2,599,739	3	0	
1805 ...	24,266,083	95	2	6	65	2	6	3,336,524	3	1	
1806 ...	22,249,485	96	0	0	per cent. <i>ad valorem</i>			3,446,671	3	3	
1807 ...	23,819,420	96	0	0	" " "			3,520,174	3	4	
1808 ...	25,226,642	96	0	0	" " "			3,905,295	3	3½	
1809 ...	21,065,848	96	0	0	" " "			3,592,705	3	5	
1810 ...	24,486,408	96	0	0	" " "			3,647,738	3	4	
1811 ...	22,454,532	96	0	0	" " "			3,752,111	3	4	
1812 ...	24,584,402	96	0	0	" " "			3,825,980	3	3¼	
1813 ...	25,409,855	96	0	0	" " "			3,776,030	3	4½	
1814* ...	24,389,501	96	0	0	" " "			3,958,055	3	5½	
1815 ...	25,917,853	96	0	0	" " "			4,058,092	3	2	
1816 ...	22,693,992	96	0	0	" " "			3,362,497	2	11¼	
1817 ...	24,605,794	96	0	0	" " "			3,431,364	3	0½	
1818 ...	26,527,531	96	0	0	" " "			3,872,694	3	i	

* From 1814 the rates of duty in Great Britain and Ireland became the same. For the duties in force in Ireland prior to 1814, see the next Table.

Years.	Quantities of Tea retained for Home Consumption in the United Kingdom.	Rates of Duty chargeable on Tea in the United Kingdom.								Total Receipt of Duty on Tea. (Customs and Excise.)	Average price per lb. without Duty.		
		lbs.		s.		d.		£			s.	d.	
		per cent. <i>ad valorem</i> .											
		If sold at above 2s. per lb.			If sold at or under 2s. per lb.								
	lbs.	£	s.	d.	£	s.	d.		£	s.	d.		
1819	25,241,693	100	0	0	96	0	0	...	3,689,805	2	9½		
1820	25,712,935	100	0	0	96	0	0	...	3,526,912	2	9½		
1821	26,754,587	100	0	0	96	0	0	...	3,738,428	2	10½		
1822	27,574,025	100	0	0	96	0	0	...	3,945,590	2	10		
1823	27,093,015	100	0	0	96	0	0	...	3,848,122	2	10		
1824	27,648,295	100	0	0	96	0	0	...	3,865,477	2	10		
1825	29,232,174	100	0	0	96	0	0	...	4,031,019	2	9½		
1826	29,045,852	100	0	0	96	0	0	...	3,738,043	2	6½		
1827	29,931,178	100	0	0	96	0	0	...	3,705,590	2	5		
1828	29,305,757	100	0	0	96	0	0	...	3,448,843	2	4½		
1829	29,495,205	100	0	0	96	0	0	...	3,321,723	2	2½		
1830	30,046,935	100	0	0	96	0	0	...	3,387,097	2	3½		
1831	29,997,055	100	0	0	96	0	0	...	3,344,919	2	3		
1832	31,548,381	100	0	0	96	0	0	...	3,509,839	2	2½		
1833	31,829,620	100	0	0	96	0	0	...	3,444,102	2	2		
1834*	34,969,651	Bohea 1 6 per lb. ...			Congou, Twankay, Hyson Skin, Orange Pekoe and Campoi ... 2 2 " ...			Other sorts ... 3 0 " ...			3,589,361	2	1½
1835	36,574,004	Same rates as in 1834								3,832,427	1	11	
1836	49,142,236	All sorts 2s. 1d. per lb.								4,674,535	1	7	
1837	30,625,206	" 2s. 1d.		" ...		" ...		" ...		3,223,840	1	5½	
1838	32,351,593	" 2s. 1d.		" ...		" ...		" ...		3,362,035	1	7½	
1839	35,127,287	" 2s. 1d.		" ...		" ...		" ...		3,658,803	1	8½	
1840	32,252,628	" 2s. 1d.		" and 5 per cent. additional		" ...		" ...		3,472,864	2	7½	
1841	36,675,667	" 2s. 1d.		" "		" "		" "		3,973,668	2	1½	
1842	37,355,911	" 2s. 1d.		" "		" "		" "		4,088,957	2	0½	
1843	40,293,893	" 2s. 1d.		" "		" "		" "		4,407,642	1	4½	
1844	41,363,770	" 2s. 1d.		" "		" "		" "		4,524,193	1	2½	
1845	44,193,433	" 2s. 1d.		" "		" "		" "		4,833,353	1	1½	
1846	46,740,344	" 2s. 1d.		" "		" "		" "		5,112,005	1	1	
1847	46,314,821	" 2s. 1d.		" "		" "		" "		5,066,494	1	1	
1848	48,784,789	" 2s. 1d.		" "		" "		" "		5,329,992	1	0½	
1849	50,021,576	" 2s. 1d.		" "		" "		" "		5,471,422	1	1	
1850	51,172,302	" 2s. 1d.		" "		" "		" "		5,596,961	1	3½	
1851	53,949,059	" 2s. 1d.		" "		" "		" "		5,900,625	1	2½	
1852	54,713,034	" 2s. 1d.		" "		" "		" "		5,984,172	1	0½	
1853	56,834,087	" 1s. 10d.		" ...		" ...		" ...		5,683,791	1	3½	
1854	61,953,041	" 1s. 6d.		" ...		" ...		" ...		4,780,149	1	3½	
1855	63,429,286	" 1s. 9d.		" ...		" ...		" ...		5,310,275	1	3	
1856	63,278,212	" 1s. 9d.		" ...		" ...		" ...		5,536,626	1	2½	

* Since 1834 there has been no duty of Excise upon tea.

TEA.

Years.	Quantities of Tea retained for Home Consumption in the United Kingdom.	Rates of Duty chargeable on Tea in Great Britain.						Total Receipt of Duty on Tea.	Average price per lb. without Duty.
	lbs.							£	s. d.
1857 ...	69,132,101	All sorts	1s.	5d.	per lb.	...	5,057,960	1 5½	
1858 ...	73,195,685	"	1s.	5d.	"	...	5,184,607	1 4½	
1859 ...	76,303,661	"	1s.	5d.	"	...	5,404,376	1 6½	
1860 ...	76,816,394	"	1s.	5d.	"	...	5,441,151	1 6½	
1861 ...	77,927,750	"	1s.	5d.	"	...	5,519,825	1 5	
1862 ...	78,793,977	"	1s.	5d.	"	...	5,581,262	1 7½	
1863 ...	85,183,280	"	1s.	0d.	"	...	4,651,495	1 6½	
1864 ...	88,599,235	"	1s.	0d.	"	...	4,429,991	1 6½	
1865 ...	97,834,600	"	0s.	6d.	"	...	3,187,130	1 8	
1866 ...	102,265,531	"	0s.	6d.	"	...	2,556,714	1 7½	
1867 ...	110,988,209	"	0s.	6d.	"	...	2,774,774	1 7	
1868 ...	106,815,262	"	0s.	6d.	"	...	2,670,629	1 7½	
1869 ...	111,796,491	"	0s.	6d.	"	...	2,795,162	1 5½	
1870 ...	117,551,152	"	0s.	6d.	"	...	2,988,998	1 5½	
1871 ...	123,401,889	"	0s.	6d.	"	...	3,085,468	1 4½	
1872 ...	127,661,360	"	0s.	6d.	"	...	3,192,029	1 4½	
1873 ...	131,881,476	"	0s.	6d.	"	...	3,297,661	1 4½	
1874 ...	137,279,891	"	0s.	6d.	"	...	3,432,579	1 5	
1875 ...	145,327,432	"	0s.	6d.	"	...	3,633,886	1 4½	
1876 ...	149,104,194	"	0s.	6d.	"	...	3,725,784	1 4½	
1877 ...	151,114,886	"	0s.	6d.	"	...	3,778,542	1 4	
1878 ...	157,396,661	"	0s.	6d.	"	...	3,935,668	1 3½	
1879 ...	160,432,284	"	0s.	6d.	"	...	4,011,511	1 2½	
1880 ...	158,321,572	"	0s.	6d.	"	...	3,958,799	1 1½	
1881 ...	160,051,314	"	0s.	6d.	"	...	4,001,999	1 0½	
1882 ...	164,958,230	"	0s.	6d.	"	...	4,124,717	1 0½	
1883 ...	170,780,777	"	0s.	6d.	"	...	4,270,234	1 0½	
1884 ...	175,080,301	"	0s.	6d.	"	...	4,377,222	0 11½	
1885 ...	182,408,830	"	0s.	6d.	"	...	4,560,997	1 0	
1886 ...	178,800,197	"	0s.	6d.	"	...	4,472,692	0 11½	
1887 ...	183,561,835	"	0s.	6d.	"	...	4,590,901	0 10½	
1888 ...	185,416,238	"	0s.	6d.	"	...	4,636,331	0 11	
1889 ...	185,578,298	"	0s.	6d.	"	...	4,640,647	0 10½	
1890 ...	193,949,452	"	0s.	4d.	"	...	3,610,722	0 10½	
1891 ...	202,396,631	"	0s.	4d.	"	...	3,374,204	0 10½	
1892 ...	207,055,679	"	0s.	4d.	"	...	3,451,990	0 10	
1893 ...	208,036,017	"	0s.	4d.	"	...	3,463,080	0 9½	
1894 ...	214,259,315	"	0s.	4d.	"	...	3,572,321	0 9½	
1895 ...	221,731,490	"	0s.	4d.	"	...	3,696,543	0 9½	
1896 ...	227,722,561	"	0s.	4d.	"	...	3,796,349	0 9½	

Account of the Quantities of Tea charged with Duty for Home Consumption in Ireland from 1780 to 1830 (so far as the same can be stated) together with the Rate of Duty and the Net Amount received.

Years.	Quantities charged with Duty for Home Consumption in Ireland.	Net Amount of Duty received thereon. (British Currency.)	Rates of Duty.	
			lbs.	£
1780 ...	1,741,638	36,638	4d. per lb.	6d. per lb.
1781 ...	1,321,015	30,422	ditto.	ditto.
1782 ...	2,048,918	42,657	ditto.	ditto.
1783 ...	1,793,053	34,548	ditto.	ditto.
1784 ...	1,551,228	30,434	ditto.	ditto.
1785 ...	1,635,216	31,796	ditto.	ditto.
1786 ...	1,866,240	37,171	ditto.	ditto.
1787 ...	1,680,325	32,505	ditto.	ditto.
1788 ...	1,545,900	29,709	ditto.	ditto.
1789 ...	1,970,898	38,039	ditto.	ditto.
1790 ...	1,736,796	33,133	ditto.	ditto.
1791 ...	1,994,787	43,296	4½d. per lb.	6½d. per lb.
1792 ...	1,844,598	35,110	ditto.	ditto.
1793 ...	2,148,755	39,274	ditto.	ditto.
1794 ...	2,041,290	43,892	ditto.	ditto.
1795 ...	2,970,701	64,094	4½d. per lb.	6½d. per lb.
1796 ...	2,326,306	48,634	ditto.	ditto.
1797 ...	2,492,254	60,817	ditto.	ditto.
1798 ...	2,953,240	103,016	ditto.	ditto.
1799 ...	2,873,717	101,728	5½d. per lb.	7d. per lb.
1800 ...	2,926,166	69,325	ditto.	ditto.
All Sorts.				
			Sold at or above 2s. 6d. per lb.	Sold under 2s. 6d. per lb.
1801 ...	3,490,801	135,852	£35 per cent. <i>ad valorem</i> .	£20 per cent. <i>ad valorem</i> .
1802 ...	3,576,775	182,215	£38 10s. per cent. <i>ad valorem</i>	£23 10s. per cent. <i>ad valorem</i> .
1803 ...	3,239,937	172,356	ditto.	ditto.
British Currency.				
1804 ...	3,337,122	251,734	£34 14s. per cent. <i>ad valorem</i> .	£51 14s. per cent. <i>ad valorem</i> .
1805 ...	3,267,712	411,225	ditto.	ditto.
1806 ...	2,611,458	348,242	£34 14s. per cent. <i>ad valorem</i> .	£71 14s. per cent. <i>ad valorem</i> .
1807 ...	3,555,129	476,949	ditto.	ditto.
1808 ...	3,706,771	534,685	ditto.	ditto.
1809 ...	3,491,563	462,089	ditto.	ditto.
On all Teas.				
1810 ...	2,922,568	435,308	£93 per cent. <i>ad valorem</i> .	
1811 ..	3,517,384	502,817	ditto.	
1812 ...	3,758,499	567,187	ditto.	
1813 ...	3,522,942	521,300	ditto.	

Irish Currency.

Irish Currency.

Years.	Quantities charged with Duty for Home Consumption in Ireland.	Net Amount of Duty received thereon. (British Currency.)	Rates of Duty.	
	Lbs.	£	On all Teas— <i>continued</i> .	
1814 ...	3,387,012	529,818	£96 per cent. <i>ad valorem</i> .	
1815 ...	3,462,776	581,501	ditto.	
1816 ...	2,990,580	405,778	ditto.	
1817 ...	3,141,085	427,713	ditto.	
1818 ...	3,569,431	510,105	ditto.	
			Sold above 2s. per lb.	Sold at or under 2s. per lb.
1819 ...	3,238,498	433,372	£100 per cent. <i>ad valorem</i> .	£96 per cent. <i>ad valorem</i> .
1820 ...	3,150,344	398,742	ditto.	ditto.
1821 ...	3,493,960	462,820	ditto.	ditto.
1822 ...	3,816,966	511,299	ditto.	ditto.
1823 ...	3,367,710	440,139	ditto.	ditto.
1824 ...	3,387,510	445,272	ditto.	ditto.
1825 ...	3,889,658	508,075	ditto.	ditto.
1826 ...	3,807,785	446,229	ditto.	ditto.
1827 ...	3,887,955	442,383	ditto.	ditto.
1828 ...	No account can be rendered of the Consumption of Tea in Ireland for the Years subsequent to 1827, the total quantity consumed in the United Kingdom being indiscriminately charged with Duty in Great Britain, under the Act 9, Geo. IV., c. 44, s. 3.		ditto.	ditto.
1829 ...			ditto.	ditto.

British Currency.

A Statement of the Registered Quantities of Tea imported into the United Kingdom from India, Ceylon, and China and other Countries, during each year, from 1854 to 1896.

Year.	India	Ceylon.	China and Other Countries.	Total.
	Lbs.	Lbs.	Lbs.	Lbs.
1854	530,437	273	85,261,322	85,792,032
1855	470,526	33	82,783,098	83,253,657
1856	692,646	313	85,507,455	86,200,414
1857	1,849,847	119	62,644,023	64,493,989
1858	936,769	184	74,495,632	75,432,585
1859	1,483,078	23	73,594,350	75,077,451
1860	2,706,696	753	86,239,083	88,946,532
1861	1,983,762	23	94,593,598	96,577,383
1862	1,879,030	276	112,908,055	114,787,361
1863	3,198,261	238	133,607,817	136,806,316
1864	3,543,401	92	120,815,750	124,359,243
1865	3,137,549	37	128,133,633	121,271,219
1866	5,373,562	74	134,236,408	139,610,044
1867	7,778,512	112	120,250,102	128,028,726
1868	9,103,373	112	145,742,378	154,845,863
1869	11,243,069	150	127,980,079	139,223,298
1870	13,045,781	554	127,974,432	141,020,767
1871	15,156,760	7,147	154,734,396	169,898,303
1872	16,507,524	131	168,419,493	184,927,148
1873	18,508,059	7,815	145,249,395	163,765,269
1874	17,640,580	484,135	144,658,095	162,782,810
1875	25,430,173	159,592	171,915,551	197,505,316
1876	27,818,445	91,887	157,626,039	185,536,371
1877	30,956,803	492	156,557,989	187,515,284
1878	35,423,095	1,516	169,448,288	204,872,899
1879	38,460,585	135,336	145,480,551	184,076,472
1880	45,330,333	150,395	161,440,842	206,971,570
1881	45,442,586	171,676	164,187,260	209,801,522
1882	53,578,267	507,081	156,577,785	210,663,133
1883	59,254,801	2,005,510	161,002,120	222,262,431
1884	63,212,156	2,210,983	148,454,620	213,877,759
1885	64,384,906	4,242,244	143,516,670	212,143,820
1886	73,477,443	7,144,313	150,047,536	230,669,292
1887	84,681,615	13,062,040	124,097,335	221,841,490
1888	89,897,173	22,509,564	110,351,559	222,758,296
1889	95,403,279	32,673,294	94,071,088	222,147,661
1890	102,680,504	42,491,112	78,342,895	223,494,511
1891	110,122,221	61,900,075	68,757,035	240,779,331
1892	112,055,848	66,041,630	61,347,989	239,445,467
1893	115,286,499	72,830,852	61,629,100	249,546,451
1894	118,415,627	76,311,436	49,583,437	244,310,500
1895	123,363,979	83,447,792	48,548,357	255,360,128
1896	127,721,885	94,859,965	42,812,272	265,394,122

SUGAR.

The annexed statements afford information as to the Customs duties upon sugar in Great Britain since 1660, and as to the duties in the United Kingdom from the commencement of the nineteenth century. Prior to the year 1800, the records as to the consumption of sugar are very meagre, but for the years subsequent to that date tables are given showing the quantities of sugar retained for consumption in the kingdom together with the quantity consumed per head of the population.

The circumstance that first claims attention in the latter statement is this, that during the long term of years intervening between 1800 and 1844 the consumption of sugar was stationary, or rather slightly retrograde. In its absolute amount, it is true, it appears to have increased considerably during that period, but a closer examination shows that the increase was not commensurate with the augmented numbers of the people. During the 14 years of almost uninterrupted war with which the century opened, the average quantity consumed by each person was 18 lbs. 7 ozs. annually, and in the following 30 years of peace it did not exceed 17 lbs. 3 ozs. That the rate of consumption should have been higher in the earlier than in the latter years must seem difficult at first to explain; but it will be remembered that the period of the war, unfavourable as it doubtless was to any healthy or regular development of the national resources, was yet a period of continued lavish expenditure on the part of the Government, and of frequently renewed commercial excitement. Such a state of things has a tendency to stimulate the consumption of all articles that minister to the daily wants or enjoyments of the working classes. H.C. 178.

It may further be remarked, that although during the war the prices of commodities were generally high, and all the higher for being estimated in a depreciated currency, the market value of sugar was lower then, on the whole, than it subsequently was for some years after the restoration of peace. But when the ports of the continent were thrown open, an eager demand arose for those tropical products, the use of which had for some years been virtually, and even formally, interdicted to the population of almost every country but our own. Whatever raw sugar of foreign growth had been accumulated in our bonded warehouses was speedily withdrawn for exportation; and besides this, the sugar of our own colonies, after having undergone the process of refining, by which it became entitled to the "bounty," was shipped in large quantities to the Hanse Towns, the Baltic, Antwerp, Rotterdam and the Mediterranean.

The bounty, it is necessary to bear in mind, was truly what its name imports, a substantial premium on the exported product of the refineries, not the bare equivalent of the duty charged on the raw material. So that, in effect, the price of the commodity to the foreign consumer was paid in part by a subvention from the British Exchequer.

Under the operation of a system which repressed competition in the supply, and purchased competition in the demand, it is not to be wondered at that the consumption of sugar in the United Kingdom fell off. After 1819, however, an altered state of affairs began to manifest itself. The continent was abundantly and cheaply supplied with the sugar of Cuba, Brazil, and other foreign territories, both in America and Asia; and though the exportation of British refined sugar was still kept up by the sheer force of the bounty, the vacuum thus caused in the home supply was filled by continually increasing importations from Mauritius and from British India. These indeed, the former equally with the latter, were burdened at first with a differential duty; but in 1825 this section of our tariff was partially corrected by placing the produce of Mauritius on the same footing as the produce of the British West Indies—a measure so efficacious and so prompt in its result that, within six years from that date, the supply from Mauritius was increased sixfold. Eventually, but not until 11 years later, namely, in 1836, an equal privilege was accorded to the produce of our possessions in the East Indies. 6 Geo. IV.,
c. 76.

Another improvement occurred in 1826, when the Legislature recognised the expediency of withdrawing some portion of the bounty allowed on the exportation of British refined sugar, and the rates were accordingly reduced in the proportion of 10 per cent. Even yet, however, the bounty operated to a considerable extent as a premium on the export, and so it continued to operate until 1838, when it was again revised and brought into equitable relation with the duty, assuming for the future the legitimate character of a mere drawback. From that time, however, it ceased almost wholly to be claimed during the next 16 years, what external demand there was for sugar refined in this country being supplied by foreign sugar refined in bond, under a law which had been passed in 1833, and which continued in force until 1854. 7 Geo. IV.,
c. 48.

While these beneficial changes were in progress, the consumption of sugar in the United Kingdom had risen somewhat above the level of extreme depression, immediately succeeding the peace; but, 1 & 2 Vic.,
c. 33.

8 & 4 Will. IV.,
c. 61.

during the whole quarter of a century intervening between 1819 and 1845, it was characterised by nothing like expansion or buoyancy. The quantity consumed by each individual of the population never, in any two successive years of that period, exceeded the mean of 19 lbs., and on the entire period it scarcely reached the average of 18 lbs. Moreover, in the last 10 years of the term, it had been sensibly falling off. It was apparent, in short, that the price of sugar in this country was still too high in relation to the value of labour, and that a free use of the article by the working classes was only to be brought about by some decided course of legislation, throwing open fresh and abundant sources of supply.

The necessity for such a course was rendered more obvious by the diminution that had recently taken place in the supply from our West Indian Colonies, a diminution which had been foreseen and accepted as a probable result of the emancipation of the negroes, but which was not the less detrimental in its actual influence on the market.

But although the general conclusion to which these considerations pointed was disputed by few the method of reducing it to practice furnished a subject of prolonged discussion. While the principle which had hitherto been upheld, and which would have confined the consumption of the country to the produce of the British Possessions, was felt to be no longer tenable, it was strenuously urged that it would be inconsistent alike with policy and with public morality, after having abolished slavery in our own colonies at a heavy pecuniary cost to the nation, and at the risk of impairing the material prosperity of the colonies themselves, to allow the produce of slave labour to be largely introduced among us from the territories of foreign powers.

The cogency of this argument being admitted for the time, the measure which the Legislature adopted in 1844 went no further than to allow sugar, certified as the produce of free labour only, to be entered for home use at a duty of 10s. per cwt. above the rate chargeable on sugar of the British Possessions.

In the following year, 1845, additional efficiency was given to this enactment by another, which lowered the rates of duty both on the free-labour sugar thus newly qualified, and on the produce of the British Colonies, the reduction being about 10s. per cwt. on each. An immediate increase of the entries ensued, so strongly marked, that the rate of consumption for each individual of the population rose, within the year, from 17 lbs. to 20 lbs. This may be regarded as the commencement of a new era for the sugar duties; but though the critical point was now passed, inasmuch as the rigid system of protection for colonial interests was abandoned, the opposite system had not yet been determinately embraced. After the lapse of another year, however, the scruples which had resisted the introduction of sugar, the produce of slave labour, yielded to the clearly-expressed judgment of the country in the opposite sense. The prohibitory duties were now wholly swept away, and foreign sugar, of whatever origin, became admissible to entry at rates which, for the quality inferior to white clayed, *i.e.*, for the bulk of the importations, exceeded those payable on sugar of the British Possessions by only 7s. per cwt. But even this amount of inequality in the rates was only to continue for one year, a proviso being introduced into the schedule that in each succeeding year a portion of the differential duty should be remitted, until ultimately, in 1851, the duties on foreign and colonial produce should be equalised.

It is not necessary here to particularise the modifications which this scheme underwent in subsequent Sessions of Parliament, modifications which rendered its operation more gradual, without affecting the spirit of the measure, or altering its ultimate result.

The provision for the equalisation of the duties finally took effect in 1854. It then appeared, on looking back to the period preceding the Act of 1845, that in the intermediate space of ten years the price of sugar to the British consumer had been reduced in the proportion of fully 44 per cent., and that the rate of consumption had been exactly doubled, having risen from 17 lbs. to 34 lbs. per head.

But at this point, unfortunately, there intervened an altered condition of affairs, by which the forward course of consumption was impeded and for a while reversed. A few weeks before the date previously fixed for the equalisation of the duties on sugar of foreign and colonial growth, *viz.*, in May 1854, the war which had recently broken out with Russia rendered it necessary to make an immediate addition of 15 per cent. to the discriminative rates still existing, and prospectively to increase in a somewhat greater degree the equalised rates which were to come into operation on the 5th July following. Nor was this the farthest limit which the returning tide of taxation was to reach under the inevitable influence of the same cause, for in April 1855 the augmented scale of duties which had then been in force for only nine months was replaced by another which in each of its divisions was one-fourth higher.

Within no long interval after the first increase of the rates of duty the consumption began to decline. In 1854 it amounted, as has been observed, to 34 lbs. per head of the population.

7 & 8 Vic.,
c. 28.

8 & 9 Vic.,
c. 5.

9 & 10 Vic.,
c. 63.

11 & 12 Vic.,
c. 97.

17 & 18 Vic.,
c. 28.

17 & 18 Vic.,
c. 29.
18 & 19 Vic.,
c. 21.

In 1855 it fell to 30 lbs., and in 1856 to 28 lbs. per head. But it would be wrong to ascribe this decline solely or mainly to the tax, for the price of the commodity, irrespectively of the duty rose, during the same two years no less than 8s. per cwt., and was higher on the average of 1856 than it had previously been in any year since 1847. This rise of price, attributable to a falling-off in the importations, and especially to the diminished supplies from Cuba and Brazil, continued through a part of the year 1857, but towards the close of that year a downward tendency of the market began again to manifest itself.

The consumption of 1857 was favoured doubtless by the partial remission of the additional duties which then took place, but in the following year, 1858, the beneficial effect of renewed abundance in the supply became strikingly apparent. The rate of consumption attained the same level at which it had stood in 1854, and at this level it remained to the close of the year 1861.

In the years that elapsed from the change made in 1845, to 1864, it had become evident to the sugar refiners of the United Kingdom that by the then existing scale of duties and drawbacks they were placed at a disadvantage owing to the more favourable terms on which foreign refiners could supply the markets of the world with refined sugar. There is no evidence that at this time the British drawback did in reality anything else than it was intended to do, namely, to repay to the refiner the duties with which he had been charged upon the importation of his raw material, whilst on the other hand, in the principal sugar-refining countries of the Continent, the system of classification and drawback operated as a genuine bounty. The Government therefore, agreed to enter into a conference with the representatives of France, Belgium, and Holland, with the view of establishing some system which should be fair to the refiners of all the interested countries, whilst leaving each free to raise or lower its own scale of duties to suit its fiscal necessities, and the negotiations eventuated in the International Convention of 1864 between the four countries.

The object of the convention was to prevent a bounty being obtained from the revenue on the exportation of refined sugar. To attain this object raw sugar was classified according to its yield of refined sugar, and a scale of duties and drawbacks was based on this classification, the principle being that raw sugar should be charged with an amount of duty as nearly as possible in proportion to the quantity of actual sugar contained in it. Amendments in the law followed, taking effect from the 1st August 1865.

That the changes then introduced were beneficial from the point of view of the public interest is apparent from the increase in the consumption. From 36 lbs. of sugar consumed by each individual of the population in 1862, the amount rose rapidly to 47 lbs. in 1872. At this time, however, the British refiners began to feel prejudicially the effect of the enormous expansion in the production of beet sugar, which was stated to yield a greater product of refined sugar than could be obtained from raw cane sugar, to the extent of about 4 or 5 per cent. The classified scale devised by the convention of 1864, as amended in 1866, was not, however, adapted to meet such a condition of things, and the prejudice to the British producer was aggravated by the heavy increases of duties which—within the lines of the Convention—had been made by the other parties thereto, whilst in the United Kingdom the duties had been reduced. The effect of these changes had been to give the foreign refiner the same advantages as he would have derived from a bounty, and in 1873 the refiners of the United Kingdom moved the Government to consent to call a Conference together with the view of bringing about an international agreement to allow refining to be carried on in bond in all the sugar-refining countries, so as to avoid the possibility of a veiled bounty being obtained.

A favourable condition of the finances of the country enabled Mr. Gladstone to reduce the sugar duties by one-half in 1870. In 1873 Mr. Lowe again halved them, and finally, in 1874, they were abolished by Sir Stafford Northcote.

From that date the consumption of sugar in the United Kingdom has continued to increase at a very rapid rate, having reached the high average of 85 lbs. per head of the population in 1895.

The history of the sugar duties from the commencement of the century until their abolition in 1874, may be summed up thus:—From 1800 to 1844 the underlying principle was to favour the sugar production of the British West Indies, by rates of duty upon raw sugar which discriminated strongly in favour of those colonies. In 1825 the raw sugars of Mauritius were allowed to be imported at the same rates as West Indian sugars. Up to 1844, therefore, raw sugar, except from British possessions, was excluded from this country by the operation of the tariff. As regards refined sugar, none was imported from the West Indies, and therefore the rates on refined sugar were uniform, whatever the country of production, and being highly protective in their character for the sake of the British refining business, there were no imports of refined sugar for consumption prior to

27 & 28 Vic.,
c. 18.28 & 29 Vic
c. 95.

H.C. 117

33 & 34 Vic.,
c. 32.
36 Vic., c. 18.
37 Vic., c. 16.

Summary.

1846. In 1846 Sir Robert Peel abolished the distinction between free-labour and slave-labour sugar, and introduced the new and important principle of a graduated scale of duties upon refined sugar, at the same time lowering considerably the margin of protection which the British colonies had theretofore enjoyed in respect of unrefined sugar, with provision for the ultimate extinction of the preferential rates, a measure which was carried into effect in 1854.

The equalisation of the duties upon raw sugar and the graduation of those upon refined, according to quality, led rapidly to the introduction of foreign beet sugar, both raw and refined, from the continent of Europe, under the bounty system already referred to. Various alterations in the scales of duty upon refined sugar took place between 1846 and 1874, the year in which the duties disappeared, but all suffered from inherent defects and difficulties arising from the fact that no precise or scientific boundary line exists between refined and unrefined sugar, and these difficulties were greatly aggravated in practice by the institution of steps, or classes, at every one of which a like obstacle, in the way of exact assessment, arose.

RATES OF DUTY.

1660.
12Ch. II., c. 4.

The first Customs duties specially enacted upon sugar were those set forth in the Book of Rates signed by Sir Harbottle Grimstone, Speaker of the House of Commons, and attached to and forming part of the great Customs Act of the 12th Charles II., Chapter 4. The rates of duty so imposed amounted to the following upon importation :—

Sugar.		Rate of Valuation by the Book of Rates.	Duty at 5 per cent. on the Valuation.
	<i>Old Subsidy.</i>	£ s. d.	£ s. d.
Candy, Brown	... .. The cwt.	10 0 0	0 10 0
White	... .. "	15 0 0	0 15 0
Muscovadoes	... .. "	4 0 0	0 4 0
Refined, double or single, in loaves	... .. "	17 0 0	0 17 0
St. Thome and Pannellis	... .. "	2 0 0	0 2 0
White	... .. "	7 6 8	0 7 4
White from the British Plantations	... .. "	5 0 0	0 5 0
Brown and Muscovadoes from the British Plantations	... .. "	1 10 0	0 1 6

Subject to a reduction of 5 per cent. on the amount of the duties according to the 17th Rule of the Book of Rates.

1685.

The following additions to the duty were made by 1 James II., c. 4, in 1685 :—

English Plantation Sugar, Muscovado	... .. lb.	s. d.
" " " " made fit for common use or spending"	... .. "	0 0 $\frac{1}{4}$
Muscovado of Brazil or other foreign part	... .. "	0 0 $\frac{1}{2}$
Pance sugar	... .. "	0 0 $\frac{1}{2}$
Foreign white powder sugar	... .. "	0 1 $\frac{1}{4}$
Foreign sugar in the loaf	... .. "	0 3

The duties under the Old Subsidy were doubled by 9 & 10 Will. III., c. 23, and trebled by 2 Anne, cap. 9, and 3 Anne, cap. 5, taken together, and the duties upon sugar remained at those rates for several years.

It may be noted that 8 Geo. I., cap. 4, disposed of a curious right or privilege claimed by the proprietors of what were known as the four sugar houses of Scotland, "commonly called the Easter, Wester, and South Sugar Houses of Glasgow, and the Sugar House of Leith" to be exempt from the payment of Custom and Excise duties. The statute referred to made the proprietors of these sugar houses liable to pay the same duties as all other subjects, while at the same time the sixth section, by its wording, seems to admit that these privileges had really constituted private rights up to that time.

In 1726 the net duties payable upon importation amounted to :—

1726.

Sugar.	Rate of Valuation by the Book of Rates.	Duties at 15 per cent. on the Valuation.
Candy, Brown <i>The cwt.</i>	£ s. d. 10 0 0	£ s. d. 1 8 6
„ White „	15 0 0	2 2 9
Muscovadoes „	4 0 0	0 11 4 $\frac{1}{2}$
Refined, double or single, in loaves „	17 0 0	2 8 5 $\frac{1}{2}$
St. Thome and Pannelles „	2 0 0	0 5 8 $\frac{1}{2}$
White „	7 6 8	1 0 10 $\frac{1}{2}$
From the British Plantations „	5 0 0	0 11 1
Brown and Muscovadoes from the British Plantations „	1 10 0	0 3 3 $\frac{1}{2}$

Subject to a reduction of 5 per cent. on the amount of the duties according to the 17th Rule of the Book of Rates.

In 1757, by the system which then prevailed of adding fresh impositions and subsidies to those previously existing, the rates had increased to :—

	Rate of Valuation by the Book of Rates.	Duties to be paid on Importation.
Candy, Brown, by British subjects <i>The cwt.</i>	£ s. d. 10 0 0	£ s. d. 1 18 6
By aliens „	10 0 0	2 1 0
And besides, if of East Indian production „		1 17 6
„ White, by British subjects „	15 0 0	2 17 9
By aliens „	15 0 0	3 1 6
And besides, if of East Indian production „		2 16 3
Muscovadoes, by British subjects „	4 0 0	0 15 4 $\frac{1}{2}$
By aliens „	4 0 0	0 16 4 $\frac{1}{2}$
Refined, double or single, in loaves, by British subjects „	17 0 0	3 5 5 $\frac{1}{2}$
By aliens „	17 0 0	3 9 8 $\frac{1}{2}$
St. Thome and Pannelles, by British subjects „	2 0 0	0 7 8 $\frac{1}{2}$
By aliens „	2 0 0	0 8 2 $\frac{1}{2}$
White, by British subjects „	7 6 8	1 8 2 $\frac{1}{2}$
By aliens „	7 6 8	1 10 0 $\frac{1}{2}$
From British Plantations, by British subjects „	5 0 0	0 16 1
By aliens „	5 0 0	0 17 4
Brown and Muscovadoes, from the British Plantations, by British subjects „	1 10 0	0 4 9 $\frac{1}{2}$
By aliens „	1 10 0	0 5 2 $\frac{1}{2}$

But Sugars and Pannelles of the growth of the British Colonies, exported within one year after importation, were allowed to draw back the remainder of the subsidy. (6 Geo. II., c. 13; 19 Geo. II., c. 19.)

1774.

In 1774 the rates were—

Sugar.	Duty to be paid by British Subjects.	Duty to be paid by Aliens.
	£ s. d.	£ s. d.
Candy, Brown <i>The cwt.</i>	2 8 6	2 11 0
And besides, if of East Indian Production	1 17 6	1 17 6
„ White	3 12 9	3 16 6
And besides, if of East Indian Production	2 16 3	2 16 3
Muscovadoes	0 19 4 $\frac{1}{2}$ ^s	1 0 4 $\frac{1}{2}$ ^s
Refined, double or single, in loaves	4 2 5 $\frac{5}{8}$	4 6 8 $\frac{5}{8}$
St. Thome and Pannelles	0 9 8 $\frac{5}{8}$	0 10 2 $\frac{5}{8}$
White	1 15 6 $\frac{1}{2}$ ^s	1 17 4 $\frac{1}{2}$ ^s
From the British Plantations	1 1 1	1 2 4
Brown and Muscovadoes, from the British Plantations	0 6 3 $\frac{1}{2}$ ^s	0 6 8 $\frac{5}{8}$
Sugar, from the Continent of America :—		
To be paid down on landing when warehoused	0 0 3	0 0 3
And more when taken out of warehouse to be used in this kingdom	1 17 10 $\frac{1}{2}$ ^s	1 17 10 $\frac{1}{2}$ ^s
Sugar, from Dominica :—		
Imported with the certificate directed by 6 Geo. III., cap. 49	0 6 3 $\frac{1}{2}$ ^s	0 6 8 $\frac{5}{8}$
Imported without being accompanied with such certificate, then by 19th Section of said Act, to be paid down on landing, when warehoused	0 0 3	0 0 3
And more, when taken out of such warehouse, to be used in this kingdom	1 17 10 $\frac{1}{2}$ ^s	1 17 10 $\frac{1}{2}$ ^s

1782.

In 1782 they had become—

Sugar.	Duty to be paid by British Subjects.	Duty to be paid by Aliens.	Drawback on Exportation.*
	£ s. d.	£ s. d.	£ s. d.
Candy, Brown... .. <i>The cwt.</i>	2 12 6	2 15 1 $\frac{1}{2}$ ^s	2 7 6
If from the East Indies	4 14 6	4 17 1 $\frac{1}{2}$ ^s	4 9 6
„ White	3 18 9	4 2 8 $\frac{5}{8}$	3 11 3
If from the East Indies	7 1 9	7 5 8 $\frac{5}{8}$	6 14 3
Muscovadoes	1 5 10 $\frac{1}{2}$ ^s	1 6 11 $\frac{5}{8}$	1 3 10 $\frac{1}{2}$ ^s
Drawback if exported to Ireland ... ..	..	..	1 1 10 $\frac{1}{2}$ ^s
Refined, double or single, in loaves	4 14 1 $\frac{1}{2}$ ^s	4 18 7 $\frac{7}{8}$	4 5 7 $\frac{1}{2}$ ^s
Drawback if exported to Ireland ... ..	..	..	3 17 1 $\frac{1}{2}$ ^s
St. Thome and Pannelles	0 15 4 $\frac{1}{2}$ ^s	0 15 11 $\frac{3}{4}$	0 14 4 $\frac{1}{2}$ ^s
Drawback if exported to Ireland ... ..	..	..	0 13 4 $\frac{1}{2}$ ^s
White	2 3 4 $\frac{1}{2}$ ^s	2 5 3 $\frac{1}{2}$ ^s	1 19 8 $\frac{1}{2}$ ^s
Drawback if exported to Ireland ... ..	..	..	1 16 0 $\frac{1}{2}$ ^s
From the British Plantations	1 7 7 $\frac{1}{2}$ ^s	1 8 11 $\frac{1}{2}$	1 5 1 $\frac{1}{2}$ ^s
Brown, and Muscovadoes from the British Plantations	0 11 8 $\frac{1}{2}$ ^s	0 12 1 $\frac{5}{8}$	0 10 11 $\frac{1}{2}$

* But if imported by Aliens Drawback 1s. 3d. more per cent. *ad valorem*.

The great Consolidation Act of Mr. Pitt in 1787 re-classified Sugar entirely and left the rates as follows :—

Sugar.	Duty on Importation.	Drawback on Exportation.
Candy, Brown <i>The cwt.</i>	£ s. d. 2 15 0	£ s. d. 2 10 0
Imported by the East India Company „	4 19 0	4 14 0
White „	4 2 6	3 15 0
Imported by the East India Company „	7 8 6	7 1 0
Refined „	4 18 8	4 10 2
Brown and Muscovado, not of the British Plantations „	1 7 2	1 5 2
White, not of the British Plantations... .. „	2 5 6	2 1 10
Brown and Muscovado, of the British Plantations „	0 12 4	0 12 4
White, of the British Plantations „	1 9 0	1 9 0
From any of the British Colonies or Plantations on the Continent of America, upon the Importation to be warehoused „	0 0 3	
When taken out of warehouse, in order to be used in this kingdom „	1 6 11	

The conditions, regulations, and restrictions to which warehoused sugar was subject upon importation are to be found in 6 Geo. III., cap. 52.

An Account showing the Net Revenue of Customs derived from Sugar in Great Britain; the Rates of Duty and the quantity consumed in each year from 1789 to 1800.

Years.	Net Revenue (Customs).	Rates of Duty (Customs).			Quantities of Sugar retained for Home consumption.
		British Plantation Sugar.	East India Sugar.		
	£	per cwt. £ s. d.	per cwt. £ s. d.	per cent. <i>ad valorem</i> £ s. d.	cwt.
1789	862,632	0 12 4	—	37 16 3	1,547,109
1790	908,954	0 12 4	—	37 16 3	1,586,232
1791	1,074,908	0 15 0	0 2 8	37 16 3	1,403,211
1792	1,012,538	0 15 0	0 2 8	37 16 3	1,361,592
1793	1,316,502	0 15 0	0 2 8	37 16 3	1,677,097
1794	1,031,492	0 15 0	0 2 8	37 16 3	1,489,392
1795	949,961	0 15 0	0 2 8	37 16 3	1,386,280
1796	1,225,213	0 15 0	0 2 8	37 16 3	1,554,062
1797	1,299,744	0 17 6	0 5 2	37 16 3	1,273,722
1798	1,794,990	0 19 4	0 5 2	40 16 3	1,476,552
1799	2,321,935	1 0 0	0 3 2	42 16 3	2,772,158
1800	1,835,112	1 0 0	0 3 2	42 16 3	1,506,921

Rates of Duty Payable on Sugar Imported into Great Britain

YEARS.	Unrefined Sugar.					
	British West India. (Brown or Muscovado.)		East India and Mauritius.		Foreign. (Brown or Muscovado.)	
	Per cwt.		Per cwt.		Per cent. ad. val.	
	£ s. d.		£ s. d.		£ s. d.	
1801 ... ..	...	1 0 0	...	0 3 2 and 42 16 3	...	1 14 0
1802 ... ..	...	1 0 0	...	0 3 2 ,, 42 16 3	...	1 14 0
1803 ... ..	...	1 4 0	...	1 6 4½ ,, 1 4 0	...	2 4 9½
1804 ... ..	...	1 6 6	...	1 9 1½ ,, 1 6 6	...	2 9 5½
1805 ... ..	...	1 7 0	...	1 9 8½ ,, 1 7 0	...	2 10 4½
1806 ... ..	...	1 7 0	...	1 9 8½ ,, 1 7 0	...	2 16 0
1809, from 5 July	...	1 7 0	...	1 10 0 ,, 1 0 0	...	3 0 0
1810	to 5 May	1 7 0	...	1 10 0 ,, 1 0 0	...	3 0 0
	5 May to 5 Sept.	1 9 0	...	1 12 0 ,, 1 0 0	...	3 2 0
	from 5 Sept.	1 8 0	...	1 11 0 ,, 1 0 0	...	3 1 0
1811 and 1812 ...	...	1 7 0	...	1 10 0 ,, 1 0 0	...	3 0 0
1813	to 5 May	1 7 0	...	1 10 0 ,, 1 0 0	...	3 0 0
	from 5 May	1 10 0	...	1 13 0 ,, 1 0 0	...	3 3 0
1814 ... ..	...	1 10 0	to 10 April	1 13 0 ,, 1 0 0	}	3 3 0
	...	1 10 0	10 April to 5 May	1 10 0 nil		
	...	1 10 0	5 May to 5 Sept.	1 11 0		
1815 ... ..	...	1 10 0	from 5 Sept.	1 19 0	}	3 3 0
	...	1 10 0	to 5 May	1 10 0		
	...	1 10 0	from 5 May	1 17 0		
1816	to 5 Sept.	1 10 0	to 5 May	1 19 0	}	3 3 0
	from 5 Sept.	1 7 0	5 May to 5 Sept.	2 0 0		
	...	1 7 0	from 5th Sept.	1 17 0		
1817 ... ..	...	1 7 0	...	1 17 0	...	3 0 0
1818 ... ..	...	1 10 0	...	2 0 0	}	3 3 0
	...	1 10 0	...	2 0 0		
	...	1 10 0	...	2 0 0		
1819	to 5 May	1 10 0	...	2 0 0	}	3 3 0
	5 May to 5 Sept.	1 8 0	...	1 13 0		
	from 5 Sept.	1 7 0	...	1 17 0		
1820 to 1824 ...	...	1 7 0	...	1 17 0	...	3 0 0
	British West India and Mauritius. Brown Muscovado or Clayed.		East India.		Brown Muscovado or Clayed.	
	£ s. d.		£ s. d.		£ s. d.	
1825, from 25 March	1 7 0		1 17 0		3 3 0	
1826	1 7 0		1 17 0		3 3 0	
1830, from 5 July	1 4 0		1 12 0		3 3 0	

from 1801 TO 1814, and into the United Kingdom from 1814 to 1874.

Refined Sugar and Sugar Candy.												
Refined Sugar. (Foreign.)			Brown Sugar Candy. (Foreign.)					White Sugar Candy. (Foreign.)			YEARS.	
Per cwt.			Per cwt.		Per cent. ad. val.			Per cwt.				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
5	3	7½	3	0	6	...	...	...	4	10	9	1801
5	3	7½	3	0	6	and	3	12	0	9	...	1802
									and £3 12s. 0d. per cent. ad. val.			
6	14	4½	3	18	9	...	...	...	6	6	0	1803
7	8	4½	4	7	6	...	...	...	7	0	0	1804
7	11	2¾	4	9	3	...	...	...	7	2	9¾	1805
8	8	0	4	15	1	...	...	...	7	12	1½	1806
8	8	4	4	16	0	...	...	...	7	13	4	1809
8	8	4	4	16	0	...	...	...	7	13	4	1810
8	8	4	4	16	0	...	...	...	7	13	4	1811-2
8	8	4	4	16	0	...	...	...	7	13	4	1813
8	8	4	4	16	0	...	...	...	7	13	4	1814
8	8	4	4	16	0	...	...	...	7	13	4	1815
8	8	4	4	16	0	...	...	...	7	13	4	1816
8	8	4	4	16	0	...	...	...	7	13	4	1817
8	8	4	4	16	0	...	...	...	7	13	4	1818
8	8	0	5	12	0	...	...	...	8	8	0	1819
8	8	0	5	12	0	...	...	...	8	8	0	1820-24
8	8	0	5	12	0	...	...	...	8	8	0	1825
8	8	0	5	12	0	...	...	...	8	8	0	1826
8	8	0	5	12	0	...	...	...	8	8	0	1830

Rates of Duty Payable on Sugar Imported

YEARS.	Unrefined Sugar.																										
	British West India and Mauritius. Brown Muscovado or Clayed.			Of any British Possessions 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.		Brown Muscovado or Clayed.		Other Foreign Sugar.																	
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.														
1836, from 5 July ...	1	4	0	1	4	0	1	12	0	3	3	0															
1840, from 15 May ... (additional 5 per cent.)	1	5	2½	1	5	2½	1	13	7½	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 November	1	5	2½	1	5	2½	1	13	7½	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.																
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.												
1845, from 14 March ...	0	16	4	0	14	0	0	16	4	0	14	0	1	1	9	0	12	9	1	8	0	1	3	4	3	3	0
							The growth of any Foreign country.																				
							If imported directly from such country.						Otherwise imported.														
	Equal to White Clayed.		Not equal to White Clayed.				Equal to White Clayed.		Not equal to White Clayed.																		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.												
1846, from 18 August	0	16	4	0	14	0	0	16	4	0	14	0	1	0	5	0	17	6	1	4	6	1	1	0	2	2	0
1847, from 5 July ...	0	16	4	0	14	0	0	16	4	0	14	0	0	19	10	0	17	0	1	3	4	1	0	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.																			
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.									
1848, from 12 July ...	0	15	2	0	13	0	0	18	4	0	17	0	0	15	9	1	1	7	1	0	0	0	18	6			
1849, from 5 July ...	0	14	0	0	12	0	0	16	11	0	15	8	0	14	6	0	19	10	0	18	6	0	17	0			
1850, from 5 July ...	0	12	10	0	11	0	0	15	5	0	14	4	0	13	3	0	18	1	0	17	0	0	15	6			
1851, from 5 July ...	0	11	8	0	10	0	0	14	0	0	13	0	0	12	0	0	16	4	0	15	6	0	14	0			
1852, from 5 July ...	0	11	8	0	10	0	0	13	5	0	12	5	0	11	6	0	15	2	0	14	6	0	13	0			
1853, from 5 July ...	0	11	8	0	10	0	0	12	10	0	11	10	0	11	0	0	14	0	0	13	0	0	12	0			
1854, from 9 May ...	0	13	5	0	11	6	0	14	9½	0	13	7½	0	12	7½	0	16	1½	0	14	11½	0	13	9½			

into the United Kingdom, 1801 to 1874—continued.

Refined Sugar and Sugar Candy.										YEARS.								
Refined Sugar (Foreign.)			Brown Sugar Candy (Foreign.)			White Sugar Candy. (Foreign.)												
£	s.	d.	£	s.	d.	£	s.	d.										
8	8	0	5	12	0	8	8	0		1836								
8	16	4½	5	17	7½	8	16	4½		1840								
8	16	4½	5	17	7½	8	16	4½		1844								
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.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.				
0	18	8	1	1	0	1	6	0	8	8	0	5	12	0	8	8	0	1845
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.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.				
0	18	8	1	1	0	1	3	4	1	8	0	1	11	6	3	3	0	1846
0	18	8	1	1	0	1	2	8	1	6	8	1	10	0	3	3	0	1847
Of any British Possession into which the Importation of Foreign Sugar is Prohibited.			Of other British Possessions.			Foreign.												
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.							
0	17	4	1	2	0	1	6	8										1848
0	16	0	1	0	4	1	4	8										1849
0	14	8	0	18	8	1	2	8										1850
0	13	4	0	17	0	1	0	8										1851
0	13	4	0	16	4	0	19	4										1852
0	13	4	0	15	4	0	17	4										1853
0	15	4	0	17	7½	0	19	11½										1854

Rates of Duty Payable on Sugar Imported into the United Kingdom,
1801 to 1874—continued.

YEARS.	Sugar of all Sorts of whatsoever Growth and whencesoever Imported.											
	Unrefined Sugar.											
	Equal to White Clayed.			Not equal to White Clayed.			Not equal to Brown Clayed.					
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1854, from 5 July ...	0	14	0	0	12	0	0	11	0			
1855, from 21 April...	0	17	6	0	15	0	0	13	9			
1857, from 5 April ...	0	16	0	0	13	10	0	12	8			
							Equal to Brown Muscovado.		Not equal to Brown Muscovado.			
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1864, from 16 April...	0	11	8	0	10	6	0	9	4	0	8	2
	First Class.			Second Class.			Third Class			Fourth Class, including Cane Juice.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1867, from 1 May ...	0	11	3	0	10	6	0	9	7	0	8	0
1870, from 2 May ...	0	5	8	0	5	3	0	4	9	0	4	0
1873, from 8 May ...	0	2	10	0	2	8	0	2	5	0	2	0
1874, from 1 May ...	Free.											
Refined Sugar.												
				£	s.	d.						
1854, from 5 July ...				0	17	4						
1854, from 2 August ...				0	16	0						
1855, from 21 April...				1	0	0						
1857, from 5 April ...				0	18	4						
1864, from 5 May ...				0	12	10						
1867, from 1 May ...				0	12	0						
1870 to 1872, from 2 May ...				0	6	0						
1873, from 28 May ...				0	3	0						
1874, from 1 May ...				Free. Duties repealed by 37 Vic. c. 16.								

An Account showing the quantity of Sugar consumed in the United Kingdom with the Net Revenue thereon, and the Consumption per head of the Population from 1801 to 1896.

Years.	Quantity of Sugar Consumed in the United Kingdom.	Net Revenue accruing from Sugar after the Deduction of Draw-backs and Bounties on Sugar Exported.	Population of the United Kingdom.	Consumption per head of Population.‡
Annual Average of fourteen years.	cwts.	£		lbs.
1801--14*	2,847,519	3,362,702	17,256,000	18
Single years.				
1815	2,523,326	3,454,412	19,118,000	15
1816	2,835,396	3,612,715	19,463,000	16
1817	3,680,692	4,434,051	19,772,000	21
1818	2,122,760	2,751,169	20,076,000	12
1819	3,111,018	3,996,589	20,398,000	17
1820	3,275,959	3,925,481	20,705,000	18
1821	3,412,245	4,188,997	20,985,000	18
1822	3,182,929	4,060,544	21,320,000	17
1823	3,466,209	4,407,476	21,672,000	18
1824	3,591,157	4,641,997	21,991,000	18
1825	3,271,388	4,176,673	22,304,000	16
1826	3,788,507	4,951,071	22,605,000	19
1827	3,539,865	4,650,224	22,893,000	17
1828	3,879,257	5,002,338	23,200,000	19
1829	3,809,710	4,896,271	23,535,000	18
1830	4,057,229	4,767,374	23,834,000	19
1831	4,076,253	4,650,606	24,083,000	19
1832	3,879,810	4,394,352	24,343,000	18
1833	3,766,411	4,414,346	24,561,000	17
1834	3,923,561	4,539,418	24,820,000	18
1835	4,022,850	4,667,920	25,104,000	18
1836	3,593,144	4,184,209	25,390,000	16
1837	4,043,665	4,760,576	25,676,000	18
1838	4,021,246	4,656,912	25,895,000	17
1839	3,830,393	4,586,986	26,201,000	16
1840	3,594,412	4,449,070	26,519,000	15
1841	4,057,900	5,114,390	26,730,000	17
1842	3,868,474	4,874,812	27,006,000	16
1843	4,023,326	5,076,329	27,283,000	17
1844	4,129,449	5,203,270	27,577,000	17
1845	4,856,680	5,574,471	27,875,000	20
1846	5,238,656	5,896,780	28,189,000	21
1847	5,805,638	6,405,237	28,093,000	23
1848	6,188,487	6,557,337	27,855,000	25
1849	5,980,824	3,912,170	27,632,000	24
1850	6,207,827	3,884,441	27,423,000	25
1851	6,571,626	3,979,141	27,529,000	27
1852	7,172,858	3,893,656	27,570,000	29

* With reference to the period from 1801 to 1814 inclusive, it is to be observed—

(1.) That the quantities of Sugar used in the distillation of Spirits at various times during that period, when the distillation from Corn was prohibited, together with the duties levied on the quantities to be used, have been excluded from this statement.

(2.) That the destruction of the records of the Custom House by fire in 1814 having rendered it impracticable to obtain an accurate view of the consumption of any single year prior to that date, the average annual consumption of the whole period, 1801—1814 is exhibited as the substitute for such information.

† The population, as stated in the Table, does not agree precisely with the numbers given in the other Tables in this book, or with those stated in the Statistical Abstract of the United Kingdom. The difference is not, however, material so far as regards the object of the Table, and as the larger portion of the foregoing statement has already been presented to Parliament it was judged better to leave the figures unaltered. From 1803 the population is taken from the Statistical Abstract.

‡ These quantities include Sugar used in the manufacture of British biscuits, jam, and confectionery exported.

CUSTOMS TARIFFS OF THE UNITED KINGDOM.

Years.	Quantity of Sugar Consumed in the United Kingdom.	Net Revenue accruing from Sugar after the Deduction of Draw-backs and Bounties on Sugar Exported.	Population of the United Kingdom.	Consumption per head of Population.
	cwts.	£		lbs.
1853	7,487,589	4,088,836	27,668,000	30
1854	8,332,407	4,741,757	27,788,000	34
1855	7,547,157	5,058,500	27,899,000	30
1856	7,071,515	5,129,649	28,154,000	28
1857	7,419,518	5,055,034	28,359,000	29
1858	8,746,496	5,848,170	28,566,000	31
1859	8,884,299	5,935,909	28,774,000	35
1860	8,771,996	5,833,484	28,984,000	34
1861	9,180,986	6,107,330	29,196,000	35
1862	9,379,819	6,215,346	29,255,000	36
1863	9,452,794	6,249,815	29,434,000	36
1864	9,786,657	5,157,083	29,629,000	37
1865	10,603,526	5,193,816	29,862,000	40
1866	11,065,239	5,390,962	30,077,000	41
1867	11,692,519	5,584,659	30,335,000	43
1868	11,479,706	5,425,181	30,618,000	42
1869	11,739,093	5,388,652	30,914,000	43
1870	13,148,236	3,687,606	31,205,000	47
1871	13,166,890	3,042,491	31,513,000	47
1872	13,466,594	3,179,481	31,836,000	47
1873	14,795,214	2,258,208	32,125,000	52
1874	15,399,059	444,239	32,426,000	53
1875	17,402,280	Duties repealed from May, 1874.	32,749,000	59
1876	16,227,922	—	33,093,000	54
1877	13,280,269	—	33,447,000	61
1878	16,710,592	—	33,944,000	55
1879	19,303,797	—	34,303,000	63
1880	18,633,364	—	34,623,000	60
1881	20,100,413	—	34,934,000	64
1882	21,158,866	—	35,207,000	67
1883	21,654,464	—	35,450,000	68
1884	21,881,158	—	35,724,000	68
1885	23,101,481	—	36,016,000	72
1886	20,767,346	—	36,314,000	64
1887	23,528,322	—	36,599,000	72
1888	22,727,347	—	36,881,000	69
1889	24,868,430	—	37,179,000	75
1890	23,792,678	—	37,485,000	71
1891	26,328,400	—	37,797,000	78
1892	25,586,160	—	38,107,000	75
1893	25,942,880	—	38,440,000	75
1894	26,688,157	—	38,786,000	77
1895	29,817,548	—	39,124,000	85
1896	29,060,042	—	39,465,720	82

An Account of the Quantities of Sugar which paid Duty for Home Consumption in Ireland in each year from 1780 to 1829; distinguishing Raw or Muscovado Sugar from Refined; stating for each year the Rate at which the Duty was paid, and the amount received.

Years	Quantities retained for Home Consumption in Ireland.			Amount of Duty received thereon. (British Currency)	Rates of Duty.					
	Raw or Muscovado.	Refined. (Actual Quantity).	Total. (Stated as Raw Sugar).		Raw Sugar.					
					British Plantation.		East India.			
					Irish Currency.					
	Cwt.	Cwt.	Cwt.	£	£	s.	d.	£	s.	d.
1780	137,831	15,407	164,023	105,055	0	12	3½ per cwt.	1	7	3½ per cwt.
1781	151,468	11,001	170,169	106,047	0	12	3½ "	1	7	3½ "
1782	133,110	9,876	149,898	93,519	0	12	3½ "	1	7	3½ "
1783	187,583	10,181	204,891	127,218	0	13	3½ "	2	13	2½ "
1784	182,595	4,640	190,483	120,312	0	13	3½ "	2	13	2½ "
1785	220,818	7,457	233,494	147,988	0	13	3½ "	2	13	2½ "
1786	150,075	7,076	162,104	102,744	0	13	3½ "	2	13	2½ "
1787	281,386	16,796	259,939	169,930	0	13	3½ "	2	13	2½ "
1788	188,517	4,774	196,633	125,383	0	13	4½ "	2	8	10½ "
1789	177,862	8,168	191,748	125,431	0	13	4½ "	1	7	3½ "
1790	199,967	7,065	211,977	136,125	0	13	4½ "	1	7	3½ "
1791	197,660	9,711	214,168	139,443	0	13	4½ "	1	7	3½ "
1792	158,060	1,907	161,302	120,616	0	16	3 "	1	7	3½ "
1793	190,722	3,322	196,371	148,790	0	16	3 "	1	7	3½ "
1794	203,736	3,474	209,642	159,360	0	16	3 "	1	7	3½ "
1795	223,891	2,404	227,978	171,667	0	16	3 "	40	19	3½ per cent. ad val.
1796	180,674	1,173	182,668	137,180	0	16	3 "	40	19	3½ " "
1797	214,845	9,640	231,233	204,465	0	16	11½ "	0	2	8½ per cwt. and 40 19 3½ ad val.
1798	224,789	2,382	228,838	180,009	0	18	11½ "	0	2	8½ per cwt. and 40 19 3½ ad val.
1799	241,177	13,192	263,603	233,203	0	18	11½ "	0	2	8½ per cwt. and 40 19 3½ ad val.
1800	343,385	7,222	355,662	327,029	0	19	7½ "	0	2	8½ per cwt. and 40 19 3½ ad val.
1801	290,594	4,397	298,069	283,980	1	1	7½ "	0	4	8½ per cwt. and 40 19 3½ ad val.
1802	302,549	15,648	329,150	394,262	1	1	7½ "	0	4	8½ per cwt. and 40 19 3½ ad val.
1803	265,752	12,450	286,907	295,843	1	3	10 "	0	5	2 per cwt. and 45 1 2 ad val.
					British Currency.					
					£ s. d.					
1804	289,220	14,406	313,710	381,754	1	6	6 per cwt.	0	5	2 per cwt. and 45 1 2 ad val.
1805	255,601	23,602	295,724	397,617	1	6	6 "	0	5	2 per cwt. and 45 1 2 ad val.
1806	235,580	18,956	267,805	373,040	1	7	0 "	0	8	8 per cwt. and 45 1 2 ad val.
1807	309,345	35,443	369,598	525,583	1	7	0 "	1	9	8½ per cwt.
1808	376,266	36,236	437,867	582,495	1	7	0 "	1	9	8½ "
1809	375,957	18,490	406,826	550,641	1	7	0 "	1	9	8½ "

Account of the Consumption, &c., of Sugar in Ireland from 1780 to 1829—continued.

Years	Quantities retained for Home Consumption in Ireland.			Amount of Duty received thereon. (British Currency).	Rates of Duty.							
	Raw or Muscovado.	Refined. (Actual Quantity).	Total. (Stated as Raw Sugar).		Raw Sugar.							
					British Plantation.			East India.				
					British Currency.							
					£	£	s.	d.	per cwt.	£	s.	d.
1810	237,463	25,172	280,253	394,185	1	7	0	per cwt.	1	9	8½	per cwt.
1811	347,454	42,141	420,093	578,946	1	7	0	"	1	9	8½	"
1812	373,832	41,884	445,035	629,167	1	7	0	"	1	9	8½	"
1813	351,015	20,138	385,250	570,420	1	7	0	"	1	9	8½	"
1814	279,728	27,220	326,052	491,011	1	10	0	"	1	10	0	to 1 19 0 per cwt.
1815	272,451	29,343	322,334	496,931	1	10	0	"	1	10	0	per cwt.
1816	262,249	23,251	301,775	445,341	1	10	0	"	1	17	0	to 2 0 0 per cwt.
1817	290,427	28,071	338,147	466,772	1	7	0	"	1	17	0	per cwt.
1818	221,472	28,069	269,189	419,635	1	10	0	"	2	0	0	"
1819	296,600	29,154	346,162	488,699	1	10	0	"	2	0	0	"
1820	259,624	35,873	320,608	447,617	1	8	0	"	1	18	0	"
1821	309,052	42,092	380,608	528,392	1	7	0	"	1	17	0	"
1822	292,744	45,778	370,567	481,082	1	7	0	"	1	17	0	"
1823	284,446	59,923	386,315	384,628	1	7	0	"	1	17	0	"
1824	310,242	58,777	410,163	418,704	1	7	0	"	1	17	0	"
1825	311,022	66,392	423,889	420,001	1	7	0	"	1	17	0	"
1826	318,915	The quantity of Refined Sugar imported from Great Britain cannot be stated for the years subsequent to 1825.		482,308	1	7	0	"	1	17	0	"
1827	319,736			431,569	1	7	0	"	1	17	0	"
1828	315,562			426,009	1	7	0	"	1	17	0	"
1829	328,266			443,449	1	7	0	"	1	17	0	"

BOUNTIES AND DRAWBACKS.
1818 to 1826.

Bounty or Drawback.

1818-1826
43 Geo. III.,
c. 11,
58 Geo. III.,
c. 84. From
5 July 1818.

Upon sugar refined in the United Kingdom from Muscovado sugar imported from British Plantations in America, or from sugars the produce of the East Indies, viz. :—

Refined sugar called bastards, or refined loaf sugar broken in pieces, or ground or powdered sugar.

Exported in a British ship	...	...	...	...	...	Cwt.	£	s.	d.
Exported in a ship not British	...	...	...	...	...	"	1	10	0
							1	9	0

Other refined sugar in loaf complete and whole, or lumps duly refined, or such sugar pounded, crashed or broken, and sugar candy.

Exported in a British ship	...	...	...	...	...	"	2	6	0
Exported in a ship not British	...	...	...	...	...	"	2	4	6

Double refined sugar—additional bounty " 0 8 0

BOUNTIES AND DRAWBACKS—*continued.*

1826 to 1830.

		Bounty or Drawback.	
		£ s. d.	
Refined sugar called bastards, or refined sugar broken in pieces, or ground or powdered sugar.			1826-1830 7 Geo. IV., c. 48. From 5 July 1826.
Exported in a British ship	Cwt.	1 7 0	
Exported in a ship not British	"	1 6 1½	
Other refined sugar in loaf complete and whole, or lumps duly refined, or such sugar pounded, crashed or broken, and sugar candy.			
Exported in a British ship	"	2 1 4½	
Exported in a ship not British	"	2 0 0½	
Double refined sugar—additional bounty	"	0 7 2½	
Provided that the Committee of Sugar Refiners should provide sample loaves of double refined sugar to become standard samples, and that sugar, equal in quality to double refined sugar, should be entitled to a like bounty as double refined sugar; also, that any sugar entered for such bounty, and not found equal to Standard Sample, should be forfeited.			9 Geo. IV., c. 76.

1830 to 1833.

Refined sugar called bastards, or refined loaf sugar broken in pieces, or ground or powdered sugar.			1830-1833 1 Will. IV., c. 50. From 5 July 1830.
Exported in a British ship	"	1 4 0	
Exported in a ship not British	"	1 3 2½	
Other refined sugar in loaf complete and whole, or lumps duly refined, or such sugar pounded, crashed or broken, and sugar candy.			
Exported in a British ship	"	1 16 9½	
Exported in a ship not British	"	1 15 7½	
Double refined sugar—additional bounty	"	0 6 4½	

1833 to 1838.

Refined sugar, viz. :—			1833-1838 3 & 4 Will. IV., c. 58. From 1 Sept. 1838.
Bastard sugar, or refined loaf sugar broken in pieces, or being ground or powdered sugar, or such sugar pounded, crashed or broken.			
Exported in a British ship	"	1 4 0	
Exported in a ship not British	"	1 3 0	
Other refined sugar in loaf complete and whole, or lumps duly refined, having been perfectly clarified and thoroughly dried in the stove, and being of an uniform whiteness throughout, or such sugar pounded, crashed or broken, and sugar candy.			
Exported in a British ship	"	1 16 10	
Exported in a ship not British	"	1 15 8	
Double refined sugar, and sugar equal in quality to double refined sugar—additional	"	0 6 4	

1838 to 1840.

Refined sugar called bastards, or refined loaf sugar broken in pieces, or ground or powdered sugar.			
Exported in a British ship	"	1 4 0	
Exported in a ship not British	"	1 3 0	
Refined sugar in loaf complete and whole, or lumps duly refined, or such sugar pounded, crushed or broken, and candy.			1 & 2 Vic., c. 38. From 10 Oct. 1838.
Exported in a British ship	"	1 10 8	
Exported in a ship not British	"	1 9 2	
Double refined sugar—additional bounty	"	0 5 0	

BOUNTIES AND DRAWBACKS—*continued.*Bounty
or Drawback.

1840 to 1845.

£ s. d.

1840-1845 8 & 4 Vic., c. 17. From 15 May 1840.	An additional bounty of 5 per cent. on all bounties allowed by 3 & 4 Will. IV., c. 58.		
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1845 to 1848.

1845-1848 8 & 9 Vic., c. 5. From 14 Mar. 1845 to 9 July 1848.	Double refined sugar, or sugar equal in quality to double refined:	Cwt.	1 0 0
	Refined sugar, in loaf, complete and whole, or lumps duly refined, having been perfectly clarified, and thoroughly dried in the stove, and being of an uniform whiteness throughout; or such sugar pounded, crushed, or broken ... ..	..	0 17 0
	Bastards or refined sugar, broken in pieces, or being ground or powdered sugar pounded or crushed or broken ... ..	..	0 14 0

1848 to 1855.

1848-1855 11 & 12 Vic., c. 97. 17 & 18 Vic., c. 29. From 10 July 1848 to 20 April 1855.	Refined sugar in loaf, complete and whole, or lumps duly refined, having been perfectly clarified and thoroughly dried in the stove and being of an uniform whiteness throughout; or such sugar pounded, crushed, or broken, or sugar candy :—		
	From 10th July 1848 to 5th July 1849 ... ..	..	0 16 4
	From 5th July 1849 to 5th July 1850 ... ..	..	0 15 0
	From 5th July 1850 to 5th July 1851 ... ..	..	0 13 9
	From 5th July 1851 to 5th July 1854 ... ..	..	0 12 6
	From 5th July 1854 to 20th April 1855 ... ..	..	0 15 0
	Bastard or refined sugar, broken in pieces or being ground or powdered sugar; or such sugar pounded or crushed, or broken :—		
	From 10th July 1848 to 5th July 1849 ... ..	..	0 13 0
	From 5th July 1849 to 5th July 1850 ... ..	..	0 12 0
	From 5th July 1850 to 5th July 1851 ... ..	..	0 11 0
	From 5th July 1851 to 5th July 1854 ... ..	..	0 10 0
	From 5th July 1854 to 20th April 1855 ... ..	..	0 11 0

1855 to 1864.

1855-1864 18 Vic., c. 21. 20 & 21 Vic., c. 61. From 21 Apr. 1855 to 4 May 1864.	Refined sugar, in loaf complete, or whole lumps duly refined, having been perfectly clarified and thoroughly dried in the stove, and being of an uniform whiteness throughout, or sugar candy; and from 14 August 1855, by 18 & 19 Vic., c. 97, sugar refined by the centrifugal machine, not in any way inferior to the Export Standard, No. 3, approved by the Lords of the Treasury :—		
	From 21st April 1855 to 24th August 1857... ..	..	0 18 9
	From 25th August 1857 to 4th May 1864 ... ..	..	0 17 2
	Upon such refined sugar already described, if pounded crushed or broken in a warehouse approved by the Commissioners of Customs, such sugar having been there first inspected by the Officers of Customs in lumps or loaves, as is for immediate shipment, and then packed for exportation in the presence of such officers, and at the expense of the exporters :—		
	From 21st April 1855 to 24th August 1857... ..	..	0 18 9
	From 25th August 1857 to 20th April 1864 ... ..	..	0 17 2

BOUNTIES AND DRAWBACKS—*continued.*

	Drawback or Bounty. £ s. d.
Upon refined sugar, unstoved, pounded, crushed or broken, and not in any way inferior to the Export Standard, Sample No. 1, approved by the Lords of the Treasury, and which shall not contain more than 5 per centum moisture over and above what the same would contain if thoroughly dried in the stove :—	
From 21st April 1855 to 24th August 1857... .. Cwt.	0 17 10
From 25th August 1857 to 20th April 1864 „	0 16 4
Upon bastard or refined sugar, unstoved, broken in pieces, or being ground, powdered or crushed, not in any way inferior to the Export Standard, Sample No. 2, approved by the Lords of the Treasury :—	
From 21st April 1855 to 24th August 1857... .. „	0 16 6
From 25th August 1857 to 20th April 1864 „	0 15 1
Upon bastard or refined sugar, being inferior in quality to the said Export Standard Sample No. 2 :—	
From 21st April 1855 to 24th August 1857.. „	0 13 9
From 25th August 1857 to 20th April 1864 „	0 12 8

1864 to 1867.

Upon refined sugar, in loaf complete and whole, or lumps duly refined, having been perfectly clarified, and thoroughly dried in the stove, and being of an uniform whiteness throughout; and upon such sugar pounded, crushed or broken in a warehouse approved by the Commissioners of Customs, such sugar having been there first inspected by the Officers of Customs in lumps or loaves, as if for immediate shipment, and then packed for exportation in the presence of such officers, and at the expense of the exporter, and upon candy :—

From 5th May 1864 to 1st August 1865 „	0 12 10
From 1st August 1865 to 30th April 1867 „	0 12 4

Upon refined sugar, unstoved, pounded, crushed, or broken, and not in any way inferior to the Export Standard Sample No. 1, approved by the Lords of the Treasury, and which shall not contain more than 5 per centum moisture over and above what the same would contain if thoroughly dried in the stove :—

From 5th May 1864 to 30th April 1867 „	0 12 2
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Upon sugar, refined by the centrifugal or by any other process and not inferior to the Export Standard No. 3, approved by the Lords of the Treasury :—

From 21st April 1864 to 1st August 1865 „	0 12 10
From 1st August 1865 to 30th April 1867 „	0 12 4

Upon bastard or refined sugar unstoved, broken in pieces, or being ground, powdered or crushed, not in any way inferior to the Export Standard Sample No. 2, approved by the Lords of the Treasury :—

From 21st April 1864 to 30th April 1867 „	0 10 10
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Upon bastard or refined sugar, unstoved, broken in pieces, or being ground, powdered or crushed, not in any way inferior to the Export Standard Sample No. 4, approved by the Lords of the Treasury :—

From 21st April 1864 to 30th April 1867 „	0 9 6
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Upon bastard or refined sugar, being inferior in quality to the said Export Standard Sample No. 4 :—

From 21st April 1864 to 30th April 1867 „	0 8 2
--	-------

Provided that if the moisture in exported refined sugar as above exceeds a certain limit a deduction is to be made in the drawback.

1864-1867
27 Vic., c. 18.
28 & 29 Vic.,
c. 95. From
5 May 1864 to
30 April 1867.

28 & 29 Vic.
c. 95.

BOUNTIES AND DRAWBACKS—*continued.*

1867 to 1874.

Drawback or
Bounty.

£ s. d.

1867-1874
30 & 31 Vic.,
c. 10.
33 & 34 Vic.,
c. 32.
36 Vic., c. 18.
37 Vic., c. 16.
From 1 May
1867 to
20 May 1874.

Upon refined sugar, in loaf complete and whole, or lumps duly refined, having been perfectly clarified, and thoroughly dried in the stove, and being of an uniform whiteness throughout; and upon such sugar pounded, crushed or broken in a warehouse approved by the Commissioners of Customs, such sugar having been there first inspected by the Officers of Customs in lumps or loaves, as if for immediate shipment, and then packed for exportation in the presence of such officers, and at the expense of the exporter; and upon candy, and also upon sugar refined by the centrifugal or by any other process, and not in any way inferior to the Export Standard Sample No. 1, approved by the Lords of the Treasury :—

From 1st May 1867 to 13th April 1870	...	...	...	...	...	Cwt.	0	12	0
From 13th April 1870 to 7th May 1873	...	...	...	...	...	„	0	6	0
From 8th May 1873 to 1st May 1874	...	...	...	...	...	„	0	3	0
From 1st May 1874	...	...	...	...	...	„	Repealed.		

Upon refined sugar unstoved, pounded, crushed or broken, and not in any way inferior to the Export Standard Sample No. 2, approved by the Lords of the Treasury, and which shall not contain more than 5 per centum of moisture over and above what the same would contain if thoroughly dried in the stove :—

From 1st May 1867 to 30th April 1870	...	...	...	...	...	„	0	11	5
From 1st May 1870 to 7th May 1873	...	...	...	...	...	„	0	5	9
From 8th May 1873 to 1st May 1874	...	...	...	...	...	„	0	2	10
From 1st May 1874	...	...	...	...	...	„	Repealed.		

Upon other refined sugar unstoved, being bastards or pieces ground, powdered or crushed :—

Not in any way inferior to Export Standard Sample No. 3, approved by the Lords of the Treasury.

From 1st May 1867 to 13th April 1870	...	...	...	...	...	„	0	11	3
From 13th April 1870 to 7th May 1873	...	...	...	...	...	„	0	5	8
From 8th May 1873 to 1st May 1874	...	...	...	...	...	„	0	2	10
From 1st May 1874	...	...	...	...	...	„	Repealed.		

Not in any way inferior to the Export Standard Sample No. 4, approved by the Lords of the Treasury.

From 1st May 1867 to 13th April 1870	...	...	...	...	...	„	0	10	6
From 13th April 1870 to 7th May 1873	...	...	...	...	...	„	0	5	3
From 8th May 1873 to 1st May 1874	...	...	...	...	...	„	0	2	8
From 1st May 1874	...	...	...	...	...	„	Repealed.		

Not in any way inferior to the Export Standard Sample No. 5, approved by the Lords of the Treasury.

From 1st May 1867 to 13th April 1870	...	...	...	...	...	„	0	9	7
From 13th April 1870 to 7th May 1873	...	...	...	...	...	„	0	4	9
From 8th May 1873 to 1st May 1874	...	...	...	...	...	„	0	2	5
From 1st May 1874	...	...	...	...	...	„	Repealed.		

Inferior to the above last-mentioned sample.

From 1st May 1867 to 13th April 1870	...	...	...	...	...	„	0	8	0
From 13th April 1870 to 7th May 1873	...	...	...	...	...	„	0	4	0
From 8th May 1873 to 1st May 1874	...	...	...	...	...	„	0	2	0
From 1st May 1874	...	...	...	...	...	„	Repealed.		

CORN.

1660. 12 Car. II. c. 4.—The export of corn was permitted whenever the prices at the port of exportation did not exceed, for wheat, 40s. per quarter; rye, pease, and beans, 24s.; barley and malt, 20s.; oats, 16s. The poundage on exportation amounted to 1s. per quarter for wheat, 4*d.* for oats, and 6*d.* for other grain. The import rates, from poundage, were as follows, subject to an allowance of 5 per cent. for discount:—

Statutes at large.
Parl. Paper
50 of 1842
Thornton's
Historical
Summary.

	<i>s.</i>	<i>d.</i>
Wheat and buck-wheat, when not exceeding 44s. at the port of importation per quarter	2	0
Ditto, exceeding 44s. „	0	4
Rye, beans, barley, and malt, when not exceeding 36s. „	1	4
Ditto, exceeding 36s. „	0	3
Oats and pease „	0	2½
per last of		
Meal of wheat or rye 12 barrels	3	0

1663. 15 Car. II., c. 7.—Corn was allowed to be exported when the prices did not exceed the following sums per quarter at the places of shipment:—Wheat, 48s.; rye, pease, and beans, 32s.; barley, buck-wheat, and malt, 28s.; oats, 13s. 4*d.* The import duties were increased to the sums undermentioned, on corn, when not exceeding the same prices at the port of importation:—

	<i>s.</i>	<i>d.</i>
Wheat, when not exceeding 48s. per quarter	5	4
Rye, pease and beans, when not exceeding 32s. per quarter	4	0
Barley and malt, when not exceeding 28s. per quarter	2	8
Oats, when not exceeding 13s. 4 <i>d.</i> per quarter	1	4
Buck-wheat, when not exceeding 28s. per quarter	2	0

When exceeding those prices, poundage as before was chargeable, viz., 4*d.* on wheat, 3*d.* on rye, beans, barley, and malt, 2½*d.* on oats and pease.

Corn might be laid up in granaries and sold again, only when at the prices at which export was permitted, as above stated. (Repealed by 31 Geo. III., c. 30, 1791.)

1670. 22 Car. II., c. 8, directed the Winchester bushel (containing 8 gallons) only, to be used in ascertaining the measures of corn.

22 Car. II., c. 13.—Intituled “An Act for the Improvement of Tillage,” corn might be exported, although the prices exceeded the sums fixed by 15 Car. II., c. 7, paying poundage as before, viz., 1s. per quarter on wheat, 4*d.* on oats, and 6*d.* on other grain. Rates of duty on importation were imposed, in lieu of poundage, on corn when under certain prices at the port of importation, as follows:—

	<i>s.</i>	<i>d.</i>
On wheat, when not exceeding 53s. 4 <i>d.</i> per quarter	16	0
Ditto, exceeding 53s. 4 <i>d.</i> , and not above 80s. per quarter	8	0
Rye, pease, and beans, when not exceeding 40s. per quarter	16	0
Barley, malt, and buck-wheat, when not exceeding 32s. per quarter	16	0
Oats, when not exceeding 16s. per quarter	5	4
Wheat-flour—as Wheat.		

When exceeding those prices, poundage as before was chargeable, viz., 4*d.* on wheat 3*d.* on rye, beans, barley, and malt, 2½*d.* on oats and pease.

1689. 1 William and Mary, c. 12. Bounties were granted on the exportation of the following articles, ground or unground :—

	<i>s.</i>	<i>d.</i>
Wheat, 5 <i>s.</i> per quarter, when the price was at or under	48	0
Rye, 3 <i>s.</i> 6 <i>d.</i> per quarter, when the price was at or under	32	0
Barley and malt, 2 <i>s.</i> 6 <i>d.</i> per quarter, when barley was at or under	24	0

The following regulations were made by subsequent Acts regarding the bounties on exportation. The excise duty of 6*d.* per bushel not to be reckoned into the price of malt, 13 and 14 William III., c. 5, &c. The bounty to be allowed after the rate of 30 quarters of malt for every 20 quarters of barley or other corn made into malt, 3 Geo. II., c. 7. The same bounty to be allowed on the export of 224 lbs. of wheat-meal and other ground corn as on four bushels of wheat or other corn unground, 24 Geo. II., c. 56.

1698. 10 and 11 William III., c. 3. The export prohibited for one year, from 10th February, of corn, malt, meal, flour, bread, biscuit, and starch.*

1699. 11 William III., c. 1.—The bounties on exportation were suspended from 9th February 1699 to 29th September 1700.

1700. 11 and 12 William III., c. 20, continued by subsequent Acts. The duties on the exportation of all sorts of corn and grain, ground or unground, and also bread, biscuit, and meal to cease from 13th March 1700.

1707. 5 Anne, c. 29 (from 1st May).—Bounties allowed on the export of the following articles :—

	<i>s.</i>	<i>d.</i>
Beer or bigg, 2 <i>s.</i> 6 <i>d.</i> per quarter, when the price was at or under	24	0
Malt made of wheat, 5 <i>s.</i> per quarter, when the price was at or under	48	0
Oatmeal, 2 <i>s.</i> 6 <i>d.</i> per quarter, when oats were at or under	15	0

(See Bounties granted in 1689.)

1709. 8 Anne, c. 2.—The export of corn, meal, flour, malt, bread, biscuit, and starch, wines and spirits made from corn was prohibited until 29th September 1710, with a power to the Queen to allow the export sooner.

1741. 14 Geo. II., c. 3.—The export of corn, meal, malt, flour, bread, biscuit, and starch was prohibited before 25th December 1741, with a power to the King to allow the export sooner. By c. 7 power was given to the Judge of the Bills in the Court of Session to allow the import of corn, &c., or to suspend the same in time of dearth and scarcity in Scotland.

1757. 30 Geo. II., c. 1.—The export to foreign parts of corn, malt, meal, flour, bread, biscuit, and starch was prohibited before 25th December 1757.

30 Geo. II., c. 7, 9, and 14.—Corn or flour imported before 15th November admitted duty free, either in British or neutral ships.

1758. 31 Geo. II., c. 1.—The laws of the last year were continued until 24th December 1758. No bounty allowed on exportation during the continuance of this Act.

1759. 32 Geo. II., c. 2 and 8.—The prohibition of export by 30 Geo. II., c. 1, and the suspension of the bounty further continued until 25th March 1759, from which date the export and bounty were again allowed. The Act of 1757, for discontinuing the duties on corn imported, was allowed to expire.

* In the prohibitions on exportation enumerated in this statement, exceptions were made in favour of the supply of certain British possessions abroad.

1765. 5 Geo. III., c. 32.—The King was enabled to prohibit the export of wheat, wheat flour, bread, &c., during the recess of Parliament. By c. 31 the duties on corn imported were discontinued for a time, and the bounty on wheat and wheat flour exported was also discontinued.

1766. 6 Geo. III., c. 3.—The import of corn and grain from the colonies was allowed for a limited time duty free. By c. 4 the import of oats and oatmeal was allowed for a limited time duty free. By c. 5 the export of corn, malt, meal, flour, bread, &c., was prohibited for a limited time.

1767. On the 26th September the Privy Council issued a proclamation, laying an embargo on the export of wheat and flour, and prohibiting the use of that grain in the distilleries. By 7 Geo. III., c. 3, the export of corn, grain, malt, flour, bread, &c., was prohibited for a limited time. By c. 4, 5, 8, 11, 22, the import of wheat, &c., was allowed for a limited time duty free. By c. 7 all persons concerned in executing the embargo above mentioned were indemnified.

1768. 8 Geo. III., c. 1.—The prohibition on exportation was further continued, and the bounties were suspended. By c. 2 and 3 the free importation of several sorts of grain was allowed.

1769. 9 Geo. III., c. 1.—Exportation and bounty suspended for a further time.

1770. 10 Geo. III., c. 1.—Exportation and bounty suspended for a further time; and by c. 10 the exportation of malt allowed.

1771. 11 Geo. III., c. 1.—Exportation and bounty suspended for a further time.

1772. 12 Geo. III., c. 1.—Exportation and bounty suspended for a further time; and by c. 33 the free importation in any vessel of wheat, wheat-flour, rye, rye-meal, and Indian corn permitted until 1st December 1772.

1773. 13 Geo. III., c. 3.—Exportation and bounty suspended until 1st January 1774. By c. 1 and 2 the free importation of all sorts of corn, meal, flour, and pulse permitted from 1st December 1772 to 1st January 1774.

The following Table exhibits the Progressive Augmentation of the Import Duties, from the passing of 22 Car. II., c. 13, until 13 Geo. III., c. 43 (1774), by which Law the Regulating Prices were again altered:—

	Rates by 22 Car. II., c. 13.		Additional, 1699, New Sub- sidy, 9 & 10 Wm. III., c. 23.		Additional, 1703, One-third Subsidy, 2 & 3 Anne, c. 9.		Additional, 1704, Two-thirds Subsidy, 3 & 4 Anne, c. 5.		Additional, 1747, 21 Geo. II., c. 2.		Total, being the Rates chargeable immediately before the passing of 13 Geo. III., c. 43.	
	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
<i>A discount of 5 per cent. allowed on these duties (except on the high rates), under 22 Car. II. c. 13.</i>												
Wheat, not exceeding 4s. Per qr.			2	0	0	8	1	4	2	0	22	0
Exceeding 4s. and not exceeding 5s. 4d. "	16	0	0	4	0	1½	0	2½	0	4	17	0
Exceeding 5s. 4d. and not exceeding 80s. "	8	0	0	4	0	1½	0	2½	0	4	9	0
Exceeding 80s. "	0	4	0	4	0	1½	0	2½	0	4	1	4
Rye, not exceeding 36s. "			1	4	0	5½	0	10½	1	4	20	0
Exceeding 36s. and not exceeding 40s. "	16	0	0	3	0	1	0	2	0	3	16	9
Exceeding 40s. "	0	3	0	3	0	1	0	2	0	3	1	0
Beans not exceeding 28s. "			1	4	0	5½	0	10½	1	4	20	0
Exceeding 28s. and not exceeding 40s. "	16	0	0	3	0	1	0	2	0	3	16	9
Exceeding 40s. "	0	3	0	3	0	1	0	2	0	3	1	0

	Rates by 22 Car. II, c. 13.		Additional, 1689, New Sub- sidy, 9 & 10 Will. III., c. 23.		Additional, 1703, One-third Subsidy, 2 & 3 Anne, c. 8.		Additional, 1704, Two-thirds Subsidy, 3 & 4 Anne, c. 6.		Additional, 1747, 21 Geo. II, c. 2.		Total being the Rates Chargeable Immediately before the Passing of 13 Geo. III., c. 43.	
	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
<i>A discount of 5 per cent. allowed on these duties (except on the high rates), under 22 Car. II., c. 13.</i>												
Barley and Malt, not exceeding 28s. Per qr.	16	0	1	4	0	5½	0	10½	1	4	20	0
Exceeding 28s. and not exceeding 32s. "	0	3	0	3	0	1	0	2	0	3	16	9
Exceeding 32s. ... " "	0	3	0	3	0	1	0	2	0	3	1	0
Oats, not exceeding 16s. ... " "	5	4	0	2½	0	0½	0	1½	0	2½	5	11½
Exceeding 16s. ... " "	0	2½	0	2½	0	0½	0	1½	0	2½	0	10
Pease, not exceeding 40s. ... " "	16	0	0	2½	0	0½	0	1½	0	2½	16	7½
Exceeding 40s. ... " "	0	2½	0	2½	0	0½	0	1½	0	2½	0	10
Buck Wheat, not exceeding 32s. ... " "	16	0	2	0	0	8	1	4	2	0	22	0
Exceeding 32s. and not exceeding 44s. "	2	0	2	0	0	8	1	4	2	0	8	0
Exceeding 44s. ... " "	0	4	0	4	0	1½	0	2½	0	4	1	4
Wheat Meal—												
When Wheat did not exceed 53s. 4d. "	16	0	...	...	...	...	...	...	...	...	16	0
And additional ... Per last of 12 barrels	...	...	3	0	1	0	2	0	3	0	9	0
When Wheat exceeded 53s. 4d. but did not exceed 80s. ... Per qr.	8	0	...	...	...	...	...	...	...	...	8	0
And additional ... Per last	...	...	3	0	1	0	2	0	3	0	9	0
When Wheat exceeded 80s. ... " "	8	0	3	0	1	0	2	0	3	0	12	0
Rye Meal—												
When Rye did not exceed 40s. ... Per qr.	16	0	...	...	...	...	...	...	...	...	16	0
And additional ... Per last	...	...	3	0	1	0	2	0	3	0	9	0
When Rye exceeded 40s. ... Per last	8	0	3	0	1	0	2	0	3	0	12	0
Oat Meal charged by practice with the same duties as Oats.												

Table of the Import Duties on Corn, from the passing of 13 Geo. III., c. 43, to the 27 Geo. III., c. 13 (1787).

	Rates in 1774 by 13 Geo. III., c. 43.		From 1779, including an additional duty of 5 per cent. (by 19 Geo. III., c. 25) on former rates.		1782 to 1787, including a further additional duty of 5 per cent. by 22 Geo. III., c. 86.	
	s.	d.	s.	d.	s.	d.
<i>A discount of 5 per cent. allowed on these duties (except on the high rates) until 1781.</i>						
Wheat, when not exceeding 44s. ... Per qr.	22	0	23	1½	24	2½
Exceeding 44s. but under 48s. ... "	17	0	17	10½	18	8½
At or above 48s. ... " "	0	6	0	6½	0	6½
Rye, under 32s. ... " "	20	0	21	0	22	0
At or above 32s. ... " "	0	3	0	3½	0	3½
Beans, not exceeding 28s. ... " "	20	0	21	0	22	0
Exceeding 28s. but under 32s. ... " "	16	9	17	7½	18	5½
At or above 32s. ... " "	0	3	0	3½	0	3½

	Rates in 1774 by 13 Geo. III. c. 46.	From 1770, including an additional duty of 5 per cent. (by 10 Geo. III. c. 25) on former rates.	1782 to 1787, including a further additional duty of 5 per cent., by 22 Geo. III. c. 60.
	s. d.	s. d.	s. d.
<i>A discount of 5 per cent. allowed on these duties (except on the high rates) until 1781.</i>			
Barley, beer or bigg, under 24s. Per qr.	20 0	21 0	22 0
At or above 24s. "	0 2	0 2½	0 2½
Oats, under 16s. "	5 11½	6 2½	6 6½
At or above 16s. "	0 2	0 2½	0 2½
Pease, under 32s. "	16 7½	17 5½	18 3½
At or above 32s. "	0 3	0 3½	0 3½
Buck Wheat, not exceeding 32s. "	22 0	23 1¼	24 2½
Exceeding 32s. and not exceeding 44s. "	8 0	8 4¼	8 9½
Exceeding 44s. and not exceeding 48s. "	1 4	1 4½	1 5½
At or above 48s. "	0 6	0 6½	0 6½
Indian-corn, when barley was admissible at the low duty (1775). "	0 1	0 1½	0 1½
Wheat-flour, when wheat was under 48s. ... Per qr.	16 0	16 9½	17 7½
And additional <i>Per last of 12 barrels.</i>	9 0	9 5½	9 10½
When wheat was at or above 48s. <i>Per cwt.</i>	0 2	0 2½	0 2½
Rye Meal, when rye was not exceeding 40s. ... Per qr.	16 0	16 9½	17 7½
And additional <i>Per last</i>	9 0	9 5½	9 10½
When exceeding 40s. "	12 0	12 7½	13 2½
Oat Meal, as oats.			

1774. 13 Geo. III., c. 43, from 1st January.—The following alterations were made in the duties and bounties :—

DUTIES ON IMPORTATION.

Whenever the prices of middling British corn at the port of importation were at or above the following sums, the former duties ceased ; and during the continuance of such prices, and in lieu of those duties, the undermentioned rates were to be paid :—

	Prices.	Duty.
Wheat (and buck-wheat)	48s.	6d. per qr. on wheat. 2d. per cwt. on flour.
Rye, pease, and beans	32s.	3d. per qr.
Barley, beer or bigg	24s.	2d. per qr.
Oats	16s.	2d. per qr.

When the prices were under those sums, the former scale of duties became chargeable ; in which case, corn and flour were allowed to be warehoused at the principal ports, paying, on delivery for home use, such duty as might be due at that time.

EXPORT.

The export to foreign parts was prohibited of corn or meal, flour, malt, bread and biscuit made therefrom, when British corn was at or above the following sums, per quarter, at the port of exportation ; wheat, 44s. ; rye, pease, and beans, 28s. ; barley, beer or bigg, 22s. ; oats, 14s.

BOUNTIES ON BRITISH CORN, GROUND OR UNGROUND, EXPORTED IN BRITISH SHIPS.

When the prices of middling corn were under the following sums at the port from which exported, viz. :—

Wheat	...	...	...	...	44s.	A bounty allowed of 5s. per quarter on wheat, and malt made therefrom.
Rye	...	...	...	...	28s.	A bounty allowed of 3s. per quarter on rye.
Barley, beer or bigg	...	...	...	...	22s.	A bounty allowed of 2s. 6d. per quarter on barley, beer, or bigg, and on malt made therefrom.
Oats	...	...	...	...	14s.	A bounty allowed of 2s. per quarter on oats, and 2s. 6d. per quarter on oatmeal, at the rate of 276 lbs. to the quarter.

1775. 15 Geo. III., c. 1.—Indian corn allowed to be imported on payment of 1*d.* per quarter, whenever barley was admissible under 13 Geo. III., c. 43, at 2*d.* per quarter.

1780. 20 Geo. III., c. 31.—Half the usual bounty was allowed on the export of corn in neutral ships. Continued by 21 Geo. III., c. 29, and 22 Geo. III. c. 13, until 25th March 1783.

1783. 23 Geo. III., c. 1.—From 25th December 1782, to 25th August 1783, corn, grain, and meal might be imported in British or neutral vessels, or taken out of warehouse, on payment of the low duties only. By c. 9, rice, paddy, and Indian corn and meal, might be imported duty free for a limited time. By c. 53, the King was enabled to permit, for a limited time, the free importation of corn, grain, meal, flour, and pulse, into certain counties of Scotland. By c. 81, no bounty was to be allowed on the export of corn, grain, and meal, from England, before 26th August 1783, nor from Scotland before 26th September 1783. No bounty was to be paid on the export of corn, &c., from those parts of Scotland into which importation was allowed duty free under c. 53.

1787. 27 Geo. III., c. 13.—By this Act, the several branches [of the Customs Revenue were consolidated. The rates on the importation of corn were fixed at the following sums, and so continued until 1791. The permission given by 13 Geo. III., c. 43, for the warehousing of corn and delivery thereof, for home use, at the duties which might be due at that time, were continued. The bounties on exportation remained unaltered :—

						<i>s.</i>	<i>d.</i>
Wheat, when under 48s. at the port of importation	...	per quarter	24	3			
Ditto, at or above 48s.	...	"	0	6			
Rye and beans, under 32s.	...	"	22	0			
Ditto, at or above 32s.	...	"	0	3			
Barley, beer or bigg, under 24s.	...	"	22	0			
Ditto, at or above 24s.	...	"	0	2			
Oats, under 16s.	...	"	6	7			
Ditto, at or above 16s.	...	"	0	2			
Pease, under 32s.	...	"	18	4			
Ditto, at or above 32s.	...	"	0	3			
Indian corn and maize, when barley was under 24s.	...	"	11	0			
Ditto, at or above 24s.	...	"	0	1			
Buck-wheat, charged by practice as wheat.							
Wheat flour, when wheat was under 48s.	...	"	24	3			
Ditto, at or above 48s.	...	per cwt.	0	2			

1789, 1790, 1791. 29 Geo. III., c. 58.—The export of British corn, except barley and malt, prohibited between 1st August and 29th September 1789. By order in council of 23rd December 1789, the export was prohibited of wheat, rye, barley, and oats, and their respective meal, beans, malt, bread, and biscuit; and the importation permitted at the low duty, of wheat, rye, barley, and oats, and their respective meal. By 30 Geo. III., c. 1, the prohibitions on export (with the addition of pease) and the privilege of importing at the low duty, were ratified and continued until 29th September 1790, further continued by subsequent acts until 15th November 1791.

1791. 31 Geo. III., c. 30, from 15th November.—The former laws for regulating the import and export of corn, and the payment of duty on importation, and of bounty on exportation, were repealed, and those contained in the annexed table, substituted. The King was authorized, whenever the Parliament was not sitting, to prohibit the exportation, for a limited time, of corn, meal or flour (except warehoused foreign corn) when the average price was higher than that at which the same sort of corn might be imported on the low duty; and in like manner, to permit the import, at the lowest duty, of the same articles, whenever the average price of any sort of corn or of oatmeal, for the whole kingdom, might be higher than those fixed for admission from foreign parts at the low duty, but by 33 Geo. III., c. 65 (1793), exportation (except of warehoused foreign corn) might be prohibited whenever the general average prices were higher than those under which the first low duty was chargeable on corn from Ireland or the Colonies. The importation and entry from the warehouses at the second low duty might be permitted whenever the average price of any corn or of oatmeal was higher than that fixed for admission from foreign countries at the first low duty. The privilege for importation to continue in force for three months.

In order to ascertain the average home price of corn, the Act directed that the maritime counties of England should be divided into twelve districts, and that the prices, ascertained separately for these districts, should regulate the duties and bounties in each.

EXPORT.

The export was prohibited of corn or meal, flour, malt, bread or biscuit made therefrom, when British corn was at or above the following sums, per quarter—wheat. 46s., rye, pease, and beans, 30s., barley, beer or bigg, 23s., oats,* 15s.

Foreign corn, meal or flour, having been entered for home use, either on importation or from the warehouse, or malt, meal or flour, made of such foreign corn, could not be exported from any port at such time as British articles of the same sort were not allowed to be exported from the same port.

BOUNTIES ON BRITISH CORN, &C., EXPORTED.

When the prices were under				The Bounties allowed were				s. d.	
For wheat	...	...	44s.	For wheat	...	per quarter	5	0
				For wheatmeal	...	per cwt.	1	3	
				For wheatflour and biscuit	..		1	6	
Rye	...	...	28s.	Rye	...	per quarter	3	0
				Rye meal and flour	...	per cwt.	0	9	
Barley, beer or bigg	...	...	22s.	Barley, beer or bigg, and				
				malt made therefrom	per quarter	2	6		
				Do. meal	...	per cwt.	0	10	
Oats	...	...	14s.	Oats	...	per quarter	2	0
				Oatmeal	...	per cwt.	1	0	

No debenture to be granted for the bounty on any corn, malt, meal, flour, or biscuit, exported from any port during the time that foreign articles of the same sort were allowed to be imported into such port at the low duty.

* By 33 Geo. III., c. 65 (1793), the exportation of oatmeal was to be no longer governed by the price of oats, but whenever oatmeal should be under 13s. per boll, the bounty was to be 1s. 6d. per cwt., and exportation not to be permitted when the price was at or above 14s. per boll.

Duties on Corn Imported, by 31 Geo. III., c. 30, and additions thereto,

N.B.—The warehousing of Corn without payment of duty was permitted, but when taken out for Home Consumption, in

SPECIES	Whenever the District Prices at the Port of Importation were as follows:	
	For Corn from Ireland, or British Colonies or Plantations in North America.	For Corn from other parts.
Wheat	Under 48s. per qr.	Under 50s.
	At or above 48s. but under 52s.	At or above 50s. but under 54s.
	At or above 52s.	At or above 54s.
Rye, Pease, and Beans ...	Under 32s. per qr.	Under 34s.
	At or above 32s. but under 35s.	At or above 34s. but under 37s.
	At or above 35s.	At or above 37s.
Barley, Beer or Bigg, and Indian Corn.	Under 24s. per qr. for barley	Under 25s. for barley
	At or above 24s. but under 26s.	At or above 25s. but under 27s.
	At or above 26s.	At or above 27s.
Oats	Under 16s. per qr.	Under 17s.
	At or above 16s. but under 17s.	At or above 17s. but under 18s.
	At or above 17s.	At or above 18s.
Wheatmeal or Flour ...	If wheat is under 48s. per qr.	If wheat is under 50s.
	Ditto at or above 48s. but under 52s.	Ditto at or above 50s. but under 54s.
	Ditto at or above 52s. ... ..	... ..
	... ..	Ditto at or above 54s.
Oatmeal	Under 15s. per boll	Under 16s. per boll
	At or above 15s. but under 16s.	At or above 16s. but under 17s.
	At or above 16s. ... ..	... ..
	... ..	At or above 17s.

Malt and all ground Corn, except Wheatmeal, or Flour and Oatmeal, prohibited to be imported.

NOTE.—There were special regulations as to Ireland

by subsequent Acts, until the passing of 44 Geo. III., c. 109, in 1804.

addition to the duties due at that time, those specified under the name of first low duty were also to be paid.

	From 15th November 1791, by 31 Geo. III, c. 30.	From 31st December 1796, with additional 5 per cent. by 37 Geo. III, c. 15.	From 18th July 1797, with additional 5 per cent. by 37 Geo. III, c. 110.	From 5th July 1803, by Consolidation of Customs, with additional 12½ per cent. thereon, by 43 Geo. III, c. 68 and 70.	From 1st June 1804, with further 12½ per cent. by 44 Geo. III, c. 53.
	s. d.	s. d.	s. d.	s. d.	s. d.
High duty	24 3	25 5 ¹¹ / ₁₆	26 8 ³ / ₁₆	27 3 ⁵ / ₁₆	30 3 ¹³ / ₁₆
1st low duty	2 6	2 7 ¹⁰ / ₁₆	2 9	2 9 ¹³ / ₁₆	3 1 ¹³ / ₁₆
2nd low duty	0 6	0 6 ⁵ / ₁₆	0 6 ¹³ / ₁₆	0 6 ¹³ / ₁₆	0 7 ¹⁰ / ₁₆
High duty	22 0	23 1 ⁴ / ₁₆	24 2 ⁴ / ₁₆	24 9	27 6
1st low duty	1 6	1 6 ¹³ / ₁₆	1 7 ¹³ / ₁₆	1 8 ⁵ / ₁₆	1 10 ¹³ / ₁₆
2nd low duty	0 3	0 3 ⁷ / ₁₆	0 3 ⁵ / ₁₆	0 3 ⁷ / ₁₆	0 3 ¹³ / ₁₆
High duty	22 0	23 1 ⁴ / ₁₆	24 2 ⁴ / ₁₆	24 9	27 6
1st low duty	1 3	1 3 ¹³ / ₁₆	1 4 ¹³ / ₁₆	1 4 ¹³ / ₁₆	1 6 ¹³ / ₁₆
2nd low duty	0 3	0 3 ⁵ / ₁₆	0 3 ⁵ / ₁₆	0 3 ⁷ / ₁₆	0 3 ¹³ / ₁₆
High duty	6 7	6 10 ¹³ / ₁₆	7 2 ¹³ / ₁₆	7 4 ¹³ / ₁₆	8 2 ¹³ / ₁₆
1st low duty	1 0	1 0 ¹³ / ₁₆	1 1 ⁷ / ₁₆	1 1 ¹³ / ₁₆	1 3
2nd low duty	0 2	0 2 ⁷ / ₁₆	0 2 ⁵ / ₁₆	0 2 ⁵ / ₁₆	0 2 ¹³ / ₁₆
	per cwt.				
High duty	6 6	6 9 ¹³ / ₁₆	7 1 ¹³ / ₁₆	7 3 ¹³ / ₁₆	8 1 ¹³ / ₁₆
1st low duty	1 6	1 6 ¹³ / ₁₆	1 7 ¹³ / ₁₆	1 8 ⁵ / ₁₆	1 10 ¹³ / ₁₆
2nd low duty	0 2	0 2 ⁷ / ₁₆	0 2 ⁴ / ₁₆	0 2 ⁵ / ₁₆	0 2 ¹³ / ₁₆
Ditto	1 0	1 0 ¹³ / ₁₆	1 1 ⁴ / ₁₆	1 1 ¹³ / ₁₆	1 3
	per boll.				
High duty	8 0	8 4 ¹³ / ₁₆	8 9 ¹³ / ₁₆	9 0	10 0
1st low duty	1 0	1 0 ¹³ / ₁₆	1 1 ⁷ / ₁₆	1 1 ¹³ / ₁₆	1 3
2nd low duty	0 2	0 2 ⁷ / ₁₆	0 2 ⁵ / ₁₆	0 2 ⁵ / ₁₆	0 2 ¹³ / ₁₆
Ditto	0 6	0 6 ⁵ / ₁₆	0 6 ¹³ / ₁₆	0 6 ¹³ / ₁₆	0 7 ¹³ / ₁₆

from 15th April 1802, by 42 Geo. III., c. 35.

Duties on Corn Imported by 44 Geo. III., c. 109, and additions thereto.

N.B.—The Warehousing of Corn without payment of duty was permitted, but when taken out for Home Consumption, in

SPECIES.	When the District Prices at the Port of Importation, taken as directed by 31 Geo. III., c. 30 [but 45 Geo. III., c. 86, directs that the prices should be for the 12 Maritime Districts of England and Wales] were—	
	For Corn from the British Colonies or Plantations in North America.	For Corn from other parts.
Wheat	Under 53 <i>s.</i> per qr.	Under 63 <i>s.</i> per qr.
	At or above 53 <i>s.</i> , but under 56 <i>s.</i>	At or above 63 <i>s.</i> , but under 66 <i>s.</i>
	At or above 56 <i>s.</i>	At or above 66 <i>s.</i>
Rye, Pease, and Beans ...	Under 35 <i>s.</i> per qr.	Under 42 <i>s.</i> per qr.
	At or above 35 <i>s.</i> , but under 37 <i>s.</i>	At or above 42 <i>s.</i> , but under 44 <i>s.</i>
	At or above 37 <i>s.</i>	At or above 44 <i>s.</i>
Barley, Beer or Bigg, and Indian Corn.	Under 26 <i>s.</i> per qr. for barley	Under 31 <i>s.</i> 6 <i>d.</i> per qr. for barley
	At or above 26 <i>s.</i> , but under 28 <i>s.</i>	At or above 31 <i>s.</i> 6 <i>d.</i> , but under 33 <i>s.</i>
	At or above 28 <i>s.</i>	At or above 33 <i>s.</i>
Oats	Under 17 <i>s.</i> per qr.	Under 21 <i>s.</i> per qr.
	At or above 17 <i>s.</i> , but under 18 <i>s.</i>	At or above 21 <i>s.</i> , but under 22 <i>s.</i>
	At or above 18 <i>s.</i>	At or above 22 <i>s.</i>
Wheatmeal or Flour ...	If wheat is under 53 <i>s.</i> per qr.	If wheat is under 63 <i>s.</i> per qr.
	At or above 53 <i>s.</i> , but under 56 <i>s.</i>	At or above 63 <i>s.</i> , but under 66 <i>s.</i>
	At or above 56 <i>s.</i> ... ..	... ..
	... ..	At or above 66 <i>s.</i>
Oatmeal	Under 16 <i>s.</i> 6 <i>d.</i> per boll	Under 20 <i>s.</i> per boll
	At or above 16 <i>s.</i> 6 <i>d.</i> , but under 17 <i>s.</i> 4 <i>d.</i>	At or above 20 <i>s.</i> , but under 21 <i>s.</i>
	At or above 17 <i>s.</i> 4 <i>d.</i> ... ..	... ..
	... ..	At or above 21 <i>s.</i>

Malt, and all Ground Corn, except Wheatmeal, or Flour and Oatmeal—Importation prohibited.

by subsequent Acts until the passing of The Corn Act of 1815.

addition to the duties due at that time, those specified under the name of first low dut were also to be paid.

	Rates from 15th November 1804, by 44 Geo. III., c. 106, with additional 12½ per cent. duty by 44 Geo. III., c. 53.	From 15th April 1805, with additional £2 10s. per cent. by 45 Geo. III., c. 28.	From 10th May 1806, with additional £8 6s. 8d. per cent. by 46 Geo. III., c. 42.	From 5th July 1809, by Consolidation of Duties by 49 Geo. III., c. 98.	From 15th April 1813, with additional 22½ per cent. on Permanent Duty by 53 Geo. III., c. 35.
	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>
High duty	30 3¼	30 11½	32 11½	33 4	39 7
1st low duty	3 1½	3 2¼	3 4¼	3 4	3 11½
2nd low duty	0 7½	0 7½	0 8½	0 8	0 9½
High duty	27 6	28 0½	29 10½	30 0	35 7½
1st low duty	1 10¼	1 10½	2 0½	2 0	2 4½
2nd low duty	0 3¼	0 3½	0 4½	0 4	0 4½
High duty	27 6	28 0½	29 10½	30 0	35 7½
1st low duty	1 6¾	1 7½	1 8½	1 8	1 11½
2nd low duty	0 3½	0 3½	0 4½	0 4	0 4½
High duty	8 2¼	8 4½	8 11½	9 0	10 8½
1st low duty	1 3	1 3½	1 4½	1 4	1 7
2nd low duty	0 2¼	0 2½	0 2½	0 4	0 4½
	per cwt.				
High duty	8 1¼	8 3½	8 9½	9 0	10 8½
1st low duty	1 10¼	1 10½	2 0½	2 0	2 4½
2nd low duty	0 2¼	0 2½	0 2½	0 4	0 4½
Ditto.	1 3	1 3½	1 4½	1 4	1 7
	per boll.				
High duty	10 0	10 2½	10 10½	11 0	13 0½
1st low duty	1 3	1 3½	1 4½	1 4	1 7
2nd low duty	0 2¼	0 2½	0 2½	0 4	0 4½
Ditto	0 7¼	0 7½	0 8½	0 8	0 9½

1792, 1793. By Order in Council of 9th November 1792, the export of wheat or flour was prohibited until 1st March 1793. The 33 Geo. III., c. 3, ratified this order, and empowered His Majesty to prohibit, at any time during the session, the exportation of corn, meal, flour, bread, biscuit, and potatoes, and to permit the import of corn, meal, and flour at the low duty.

1795. 35 Geo. III., c. 4.—His Majesty was permitted, from 13th February 1795, until the expiration of six weeks from the commencement of the next Session of Parliament, whatever might be the average price, to prohibit the export of any corn, meal, flour, bread, biscuit, and malt (except foreign corn from the warehouse), and to permit the import in British and neutral vessels, and also the entry from the warehouse, of the same articles, free of duty; the import at the second low duty, previously permitted by sundry Orders in Council, commencing 1st October 1794.

1796. 36 Geo. III., c. 3.—All the provisions of the last-mentioned Act continued until the expiration of six weeks from the commencement of the next session.

36 Geo. III., c. 21.—Bounties granted (for the first time) on corn imported at certain ports in British or neutral vessels, from 24th September 1795 to 30th September 1796, viz. :—

Wheat and flour from any port of Europe, south of Cape Finisterre, from the Mediterranean or Africa :—

20s. on every quarter of wheat weighing not less than	} Until the quantity of such wheat and flour together amounts to 400,000 quarters.
440 lbs.	
16s. on every quarter of wheat weighing not less than	
424 lbs.	
6s. on every cwt. of wheat-flour	

Wheat and flour from other parts of Europe (not British Dominions)—

15s. on every quarter of wheat weighing not less than	} Until the quantity amounts to 500,000 quarters.
440 lbs.	
12s. on every quarter of wheat weighing not less than	
424 lbs.	
4s. 6d. on every cwt. of wheat-flour	

Wheat and flour from the British Colonies or the United States of America—

20s. on every quarter of wheat weighing not less than	} Until the quantity amounts to 500,000 quarters.
440 lbs.	
16s. on every quarter of wheat weighing not less than	
424 lbs.	
6s. on every cwt. of wheat-flour	

On wheat and flour exceeding the quantities to which the beforementioned bounties are limited—

10s. on every quarter of wheat weighing not less than 440 lbs.
8s. on every quarter of wheat weighing not less than 424 lbs.
3s. on every cwt. of wheat-flour.

INDIAN CORN AND MEAL.

5s. for every quarter of corn	} Until the quantity together amounts to 500,000 quarters.
1s. 6d. for every cwt. of meal	
3s. for every quarter of corn	} Exceeding the limited quantity of 500,000 quarters.
1s. for every cwt. of meal	

RYE.

10s. for every quarter weighing not less than 400 lbs. until the quantity amounts to 100,000 quarters.
6s. for every quarter exceeding the limited quantity of 100,000 quarters.

N.B.—On warehoused corn delivered out within three months, three-fifths of the bounty granted on the importations from the Mediterranean, allowed. (2½ cwt. of wheat-flour deemed equal to one quarter of wheat, and 3½ cwt. of Indian meal to one quarter of Indian corn.)

1797. 37 Geo. III., c. 7.—All the provisions of 35 Geo. III., c. 4, further continued until the expiration of six weeks from the commencement of the next Session of Parliament; but by c. 83,

they ceased from 16th June 1797 so far as regards barley, beer or bigg, pease, beans, and oats, and meal, flour, bread, biscuit, and malt made therefrom. None of these articles entered for exportation before 5th February 1798, were to receive bounty.

1798. 38 Geo. III., c. 10.—All the provisions of 35 Geo. III., c. 4, relating to the export and import of wheat and rye, and of meal, flour, bread, biscuit, and malt made therefrom, were further continued, viz.: for exportation until the expiration of six weeks from the commencement of the next session, and for importation until 31st December 1797.

1799. 39 Geo. III., c. 87.—From 12th July 1799 until the expiration of six weeks from the commencement of the next Session of Parliament, His Majesty was authorised, whatever might be the general average, to prohibit the export of any corn or meal, flour, bread, biscuit or malt made thereof (except warehoused foreign corn), and to permit the import in British and neutral ships, and also the entry from the warehouse, duty free. Continued (with exceptions regarding the export to Ireland) by successive Acts ending with 43 Geo. III., c. 12, until 1st January 1804.

1800. 39 and 40 Geo. III., c. 25.—The use of wheat, or of wheat-meal and flour, in making starch, prohibited until 1st October 1800.

39 and 40 Geo. III., c. 29, 35, and 53.—Bounties were granted on the importation of corn in British and neutral ships into certain ports until 1st October 1800, viz. :—

When the average prices in all England were less per quarter than					
Wheat	...	...	90s.	A bounty on each quarter, to the difference between the actual average prices and the preceding sums, allowed.	On importations from any port of Europe, south of Cape Finisterre, the port of Archangel, the Mediterranean, Africa, any British Colony in America or the United States.
Wheat	...	...	85s.		On importations from the Baltic, Germany, or any port north of the Texel.
Oats	...	...	40s.		On importations from any port of Europe, the Mediterranean, Africa, the British Colonies in America and the United States. (Each bushel to be 36 lbs. and upwards.)
Rye	...	...	65s.		From any place.
Flour	...	...	100s.		For wheat, a bounty equal to the difference between such average price, and 100s. on every sack of 280 lbs. from the British Colonies or the United States of America; and for every such sack from any other place, a bounty equal to four-fifths of the bounty which would have been payable on a quarter of wheat imported from such country at that time.

A bounty was also allowed on rice imported.

1801. 41 Geo. III., c. 3.—The use of corn in distilling or making of starch was prohibited until 1st January 1802.

41 Geo. III., c. 10.—Bounties granted on the importation of foreign corn, in British or neutral ships into certain ports, from 1st December 1800 to 1st October 1801, viz. :—

On wheat, for every quarter weighing 424 lbs. or upwards	A bounty allowed equal to the sum by which the average prices of foreign wheat, barley, rye, oats, pease, and beans in London, in the third week after importation, should be less than	Per quarter.
On barley, for every quarter weighing 352 lbs. or upwards		100s.
On rye, for every quarter weighing 408 lbs. or upwards		50s.
On oats, for every quarter weighing 264 lbs. or upwards		65s.
On pease		40s.
On beans		75s.
		50s.

Indian corn or maize, for every quarter weighing 408 lbs., which should not upon the first public sale thereof by auction produce 55s., a bounty equal to the sum by which the actual price of each quarter so sold was less than 55s.

Wheat-flour (except American flour), and upon barleymeal, ryemeal, oatmeal, and Indian meal, the same sums as were allowed on wheat, barley, rye, oats, and Indian corn, allowing 280 lbs. of wheat-flour, 196 lbs. of barleymeal, 224 lbs. of ryemeal, 176 lbs. of oatmeal, and 364 lbs. of Indian meal to be equal to one quarter of the respective species of corn unground.

Superfine wheat-flour from America, producing upon the first sale thereof by auction less than 70s. per barrel of 196 lbs., a bounty was allowed on every barrel equal to the sum by which the actual price of each barrel so sold was less than 70s.; when it did not produce by sale 68s. per barrel, a bounty was allowed equal to the sum by which the actual price of each barrel so sold was less than 68s. But, by 41 Geo. III. (United Kingdom), c. 13, 24th March 1801, the bounty was to be allowed as follows:—For every barrel imported in any ship, cleared out from any port in America, between 12th November 1800 and 10th January 1801, and sold within two months after importation, a bounty equal to the sum by which the actual price of each barrel so sold was less than 80s.; when it did not produce by sale 78s., a bounty equal to the sum by which the actual price of each barrel so sold was less than 78s.; and on every barrel imported in like manner between 10th January and 25th March 1801, and sold within two months after importation, a bounty equal to the sum by which the actual price of each barrel so sold was less than 90s.; when it did not produce by sale 88s., a bounty equal to the sum by which the actual price of each barrel so sold was less than 88s.

A bounty was also allowed on rice imported.

1802. 42 Geo. III., c. 35.—This Act regulates the corn intercourse between Great Britain and Ireland from 15th April 1802, by allowing the export, from one country to the other, of corn or grain of native growth, or meal and flour made thereof, whenever the averages should be under the prices at which corn might be imported into Great Britain and Ireland, respectively, at the low duties from foreign parts. Continued, by subsequent Acts, till 25th March 1808, previously to which date, however, the Act 46 Geo. III., c. 97 (1806), was passed, allowing the free interchange of corn between the two countries at all times.

1804. 44 Geo. III., c. 109, from 15th November. By this Act, the regulating prices for importation, exportation, and for the allowance of bounty, as fixed by 31 Geo. III., c. 30, were altered according to the following statements. The other provisions by former corn laws, were continued. The corn intercourse with Ireland to be regulated by 42 Geo. III., c. 35. :—

IMPORT.

The prices and rates were as shown in the table on the preceding page.

EXPORT.

The export was prohibited when the prices were above the following sums per quarter:—wheat, 54s.; rye, pease, and beans, 35s.; barley, beer or bigg, 31s.; oats, 19s. But, by 45 Geo. III., c. 86, no corn, grain, malt, or flour was to be exported from any district, when the price in such district, in the preceding week, was at or above the import rates.

A small *ad-valorem* duty on the export of corn (in common with other articles of merchandise), of 10s. or 20s. per cent. according to the place to which exported, was laid on in 1803, and received various additions during the war, until it amounted, immediately previous to the repeal of the export duty on corn in 1814, to £2 5s., or £6 per cent.

BOUNTIES ON EXPORTATION TO FOREIGN COUNTRIES.

When the prices were at or under				The Bounties allowed were			
For wheat	...	...	48s.	For wheat	...	per quarter	s. d. 5 0
				For wheat meal	...	per cwt.	1 3
				For wheat, flour, biscuit, &c.	..	"	1 6
For rye	...	...	32s.	For rye	...	per quarter	3 0
				For rye meal or flour	...	per cwt.	0 9
For barley beer, or bigg	...	...	28s.	For barley, beer or bigg, or malt made there- from	...	per quarter	2 6
				For ditto meal	...	per cwt.	0 10
For oats	...	...	16s.	For oats	...	per quarter	2 0
				For oatmeal	...	per cwt.	1 0

The plan for ascertaining the average prices, as laid down by the Act of 1791, was altered, and it was now directed that importation and exportation should be regulated in England by the aggregate average of the 12 maritime districts into which it was divided, and in Scotland by the aggregate average of the four Scotch districts. The averages were to be taken four times a year. In 1805, by 45 Geo. III., c. 86, the plan was again altered, and it was arranged that the prices both in England and Scotland should be regulated by the average prices of the 12 English maritime districts.

1806. 46 Geo. III., c. 97, from 16th July.—All bounties and duties payable on the interchange of corn between Great Britain and Ireland to cease, which interchange might take place whatever might be the average price, subject only to the regulations attaching to goods removed coastways. The corn to be of native growth, 47 Geo. III., sess. 1, c. 7).

1814. 54 Geo. III., c. 69, from 17th June.—Corn, grain, meal, and flour (bread and biscuit added by Treasury Order), to be exported at all times without payment of duty, and without receiving any bounty.

1815. 55 Geo. III., c. 26, from 23rd March.—Foreign and colonial corn, meal, or flour, might at all times be imported, and warehoused, without payment of duty; but could only be taken out of warehouse for home consumption, or entered for the like purpose on importation, whenever the prices of British corn should be at or above the following sums, and then duty free.

	For Corn of the British Colonies in North America.	For Corn not of the British Colonies in North America.
Wheat	67s. per quarter.	80s. per quarter.
Rye, pease, and beans	44s. „	53s. „
Barley, beer or bigg	33s. „	40s. „
Oats	22s. „	27s. „

No description of ground corn was prohibited by this Act; but *see* 1 and 2, Geo. IV., c. 87, (1821).*

The average prices were to be made, as heretofore in quarterly periods, viz.: 15th February, 15th May, 15th August, and 15th November, in each year, which prices determined the admission to or exclusion from home consumption, for the following three months, until the publication of the next quarterly average; but when the average prices for the six weeks immediately succeeding the termination of the quarterly periods should fall below the regulating prices, the home consumption of corn, imported from ports between the rivers Eyder and Bidassoa, both inclusive, was to be suspended until the next average for the whole quarter should have been ascertained.

1817. 57 Geo. III., c. 27, from 1st June.—Buck wheat (an article upon which no specific rate of duty has existed since 1782), was subjected to a duty of 10s. per quarter, but not being placed under the operation of the Corn Laws, the entry for home consumption was permitted at all times. The duty increased on 25th March 1824 (4 Geo. IV., c. 69), to 14s. per quarter, and continued at that rate, by 6 Geo. IV., c. 111; but by the Corn Act of 1828, buck wheat was considered as corn, and subjected to the same duties as barley.

1821. 1 and 2 Geo. IV., c. 87.—No malt nor ground corn, except wheat meal or flour, and oatmeal, to be imported.

* Indian corn admitted to consumption, by practice, at the same times as barley, until 15th February 1826, from which time it was treated by the Officers of Customs as an unenumerated article, and charged at 10 per cent. *ad valorem*. The Act Geo. IV., c. 60 (1828), again brought this article under the Corn Laws.

1822. 3 Geo. IV. c. 60.—This Act provided that as soon as wheat should have been admitted for consumption, under the 55 Geo. III., c. 26, the scale of prices at which the entry for consumption of foreign and colonial corn was permitted by that Act was to cease,† and, thereafter, foreign and colonial corn, meal and flour, might be entered for home consumption, whenever the average prices of the several sorts of British corn should, respectively, be at or above the following sums :—

	For corn of the British Colonies or Plantations in North America.	For corn not of the British Colonies or Plantations in North America.
Wheat	59s. per quarter.	70s. per quarter.
Rye, Pease and Beans ...	39s. "	46s. "
Barley, Beer or Bigg ...	30s. "	35s. "
Oats	20s. "	25s. "

On admission to consumption, either under this Act, should it come into operation, or in the intermediate time under the 55 Geo. III., c. 26, the rates of duty specified in the annexed table were to be paid.

Table of Duties payable by Act 3 George IV., c. 60, on Corn when admitted for Home Consumption.

Species.	From the British Colonies or Plantations in North America.	From other Parts.	Duty.	Additional for the first 3 months.
	When the average prices of British corn should be	When the average prices of British corn should be		
Wheat	Under 67s. per quarter* ...	Under 80s. per quarter ...	12 0	5 0
	At or above 67s., but under 71s.*	At or above 80s., but under 85s...	5 0	5 0
	At or above 71s.*	At or above 85s.	1 0	...
Rye, pease and beans ...	Under 44s. per quarter ...	Under 53s. per quarter ...	3 0	3 6
	At or above 44s. but under 46s.	At or above 53s., but under 55s....	3 6	3 6
	At or above 46s.	At or above 55s.	0 3	...
Barley, beer or bigg (and Indian corn)	Under 33s. per quarter ...	Under 40s. per quarter ...	6 0	2 6
	At or above 33s., but under 35s. 6d.	At or above 40s., but under 42s. 6d.	2 6	2 6
	At or above 35s. 6d. ... ..	... ..	0 8	...
	... ..	At or above 42s. 6d.	0 6	...
Oats	Under 22s. 6d. per quarter ...	Under 28s. per quarter ...	4 0	2 0
	At or above 22s. 6d., but under 24s.	At or above 28s., but under 30s...	2 0	2 0
	At or above 24s.	At or above 30s.	0 4	...
Wheatmeal or flour ...	If wheat is under 67s. per quarter	If wheat is under 80s. per quarter	per cwt. 3 3	per cwt. 1 7
	Ditto at or above 67s., but under 71s.	Ditto at or above 80s., but under 85s.	1 7	1 7
	Ditto at or above 71s.	At or above 85s.	0 4	...
Oatmeal	Oats under 22s. 6d. per quarter	Oats under 28s. per quarter ...	per boll 4 10	per boll 2 2
	Ditto at or above 22s. 6d., but under 24s.	Ditto at or above 28s., but under 30s.	2 2	2 2
	At or above 24s.	Ditto at or above 30s.	0 6	...
Buckwheat, subject to the duty imposed in 1817, and not governed by the Corn Laws.				
Malt and all ground corn, except wheat or oats, prohibited.				

* Wheat of British Possessions in America ceased to be thus regulated after 22nd June 1825. See 6 George IV., c. 64.

The following special provision was made for corn, warehoused before 13th May 1822—Such corn, meal and flour, might be taken out of warehouse for home consumption, whenever the

† This did not, however, take place for foreign wheat, the average price remaining under 80s., during the continuance of the Act of 1822; but on 15th May 1825, the quarterly average being above 67s., the regulating prices for colonial wheat, by 55 Geo. III., ceased, and those by 3 Geo. IV., came into operation.

average prices of British corn should, respectively, reach the sums above enumerated,* on payment of the duties contained in the table, or when admissible by the 55 Geo. III., c. 26, duty free as heretofore.

1824. 5 Geo. IV., c. 70.—Flour permitted to be substituted for any foreign wheat in warehouse, imported before the 13th May 1822, in the proportion of 196 lb. of flour to every five bushels of wheat.

1825. 6 Geo. IV., c. 64 (temporary).—The prohibitions and restrictions upon the importation of wheat, the produce of the British possessions in North America, and the duties payable thereon, under the Acts of 1815 and 1822, were suspended from 22nd June 1825, until the end of the then next session of Parliament, during which period such wheat might be entered for home consumption, whatever might be the average price of British corn, on payment of a duty of 5s. per quarter. (The provisions of this Act expired July 1827. Colonial corn from that time was admitted under 7 and 8 Geo. IV., c. 57, and 9 Geo. IV., c. 60.)

6 Geo. IV., c. 65 (temporary).—By this Act, any foreign corn, grain or wheat flour (not of the British Colonies in North America, which was secured in warehouse before 13th May 1822, was allowed to be taken out for home consumption between 15th June and 15th August 1825, on payment of the following duties:—Wheat, 10s. per quarter; rye, pease and beans, 6s. 6d. per quarter; barley, 5s. per quarter; oats,† 3s. 6d. per quarter; flour, 2s. 10d. per cwt.

1826. 5 Geo. IV., c. 74, which took effect from 1st January, established the imperial measure.

7 Geo. IV., c. 70 (temporary).—The stock of corn and flour warehoused on or before 2nd May 1826, was permitted to be entered for home consumption between 31st May and 16th August 1826, on payment of the following rates of duty:—Wheat, 12s. per quarter; rye, pease and beans, 8s. per quarter; barley, 6s. per quarter; oats, 4s. per quarter; wheatmeal or flour, 3s. 3d. per cwt.‡

7 Geo. IV., c. 71 (temporary).—His Majesty was authorized to admit, by Order in Council, to home consumption, until the 1st January 1827, or for six weeks after the commencement of the then next ensuing session of Parliament, if Parliament should not then be sitting, any quantity of wheat or wheatflour, warehoused since 2nd May 1826, not exceeding 500,000 quarters, on payment of such duty as should be declared in the Order in Council.

(N.B.—No wheat or flour was admitted under this authority.)

Order in Council, September 1st.—The prices of certain descriptions of corn, owing to a deficient crop, having at that date reached the sums fixed by the Act of 1815 for their admission to home consumption, the entry for that purpose was permitted, of oats, oatmeal, rye, pease, and beans, whether warehoused or otherwise, bond being given for the payment of the following rates of duty, in case Parliament should authorise the receipt thereof: viz., oats, 2s. per quarter, oatmeal, 2s. 2d. per boll; rye, pease, and beans, 3s. 6d. per quarter. This Order in Council was to continue in force for forty days, from the day of the next meeting of Parliament, unless Parliament should make provision to the contrary.§

1826. Treasury Order, 18th November.—The quarterly averages on 15th November, for oats and pease, being such as to authorise the entry thereof for home consumption, under the 55 Geo. III., c. 26, at the duty fixed by 3 Geo. IV., c. 60, directions were given by the Lords of the Treasury, on the 18th November, that the duties due under the law (viz.: 6s. per quarter for oats, and 7s. for pease), should not be demanded, but that bond should continue to be taken under the Order in Council of 1st September.

* But admitted unconditionally, at certain duties, from 15th June 1825. See 6 Geo. IV., c. 65.

† The stock of oats had been previously delivered under the Act of 1815.

‡ These are the high rates of duty by the 3 Geo. IV., c. 60, 1822. The object of this temporary law was to suspend the operation of the Act of 1815, as far as regards the stock of corn in warehouse on 2nd May 1826.

§ The object of this Order was to anticipate the operation of the Act of 1815, which could not legally take effect until 15th November 1826, when the quarterly averages would be declared; and the admission of the articles in question to entry for consumption, would be allowed only in case those averages were at or above the sums at which consumption was permitted by that Act.

7 Geo. IV., sess. 2, c. 3 (temporary).—All persons concerned in issuing and acting under the Order in Council of September 1st, were indemnified; and the several duties for which bond had been given, were directed to be paid. Permission was also granted for the entry for home consumption, in the United Kingdom and Isle of Man, of oats, oatmeal, rye, pease, and beans, until 15th February, 1827, at the same duties as by the Order in Council.

1827. 7 and 8 Geo. IV., c. 57 (from 2nd July 1827, to continue in force until 1st May 1828).—Corn, meal, or flour, from any foreign country, which had been warehoused or reported inwards to be warehoused on or before 1st July 1827; and corn, meal, or flour, imported from the British possessions out of Europe, before 1st May 1828, permitted to be entered for home consumption, on payment of the duties undermentioned; but no higher duties were to be charged than would have been payable if this Act had not passed.

The weekly average prices for the regulation of the duty (taken in the manner directed by this Act), were directed to be published in the *London Gazette*, and a certificate thereof to be transmitted to the Officers of the Customs, at each port of the United Kingdom, weekly. The duty chargeable to be governed, at each port, by the average prices contained in the last certificate received.

Rates of duty on corn, imported from any foreign country, and warehoused or reported inwards to be warehoused prior to 1st July, 1827.

Whenever the prices were—	The duty to be—
For wheat, 62s. and under 63s.	20s. 8d. } per Imperial
Barley, 33s. and under 34s.	12s. 4d. } quarter.
Oats, 25s. and under 26s.	9s. 3d. }
Rye, pease and beans, 36s. and under 37s.	15s. 6d. }

And in respect of every integral shilling, or any part thereof, by which the prices should be under 62s. for wheat, 33s. for barley, 25s. for oats, 36s. for rye, pease and beans, the above rates of duty were to be increased by 2s. for wheat, and 1s. 6d. for other sorts of corn.

And in respect of every integral shilling, by which the prices should exceed those sums, the above rates of duty to be decreased by 2s. for wheat, and 1s. 6d. for other sorts of corn, until the prices should be:—

For wheat, at or above	72s. } when the duty was to
Barley, at or above	41s. } be 1s. per quarter
Oats, at or above	31s. } on each sort.
Rye, pease and beans, at or above	46s. }

Rates of duty on corn, the produce of any British possession out of Europe, imported from thence before 1st May 1828.

Until the prices of British corn should be—	The duty to be—
For Wheat 67s.	5s. 0d. } per Imperial
Barley 34s.	2s. 6d. } quarter.
Oats 25s.	2s. 0d. }
Rye, pease and beans 41s.	3s. 0d. }

And whenever the prices should be at or above those sums, the duty to be 6d. per quarter on each description.

Indian corn, buck-wheat, beer or bigg—as barley.

Wheatmeal and flour, per barrel of 196 lbs., a duty equal to that payable on 38½ gallons of wheat (or ⅙ of a quarter.)

Oatmeal, for every quantity of 181½ lbs. a duty equal to that payable on a quarter of oats.

Malt and all ground corn, except of wheat or oats, prohibited for home consumption.

1828. 9 Geo. IV., c. 60.—The following Acts relating to corn—55 Geo. III., c. 26 (1815), 3 Geo. IV., c. 60 (1822), and 7 and 8 Geo. IV., c. 58 (1827), and so much also of 6 Geo. IV., c. 111, as imposes duty on buck-wheat and Indian corn, repealed. From 15th July 1828, corn, grain, meal and flour allowed to be entered, in the United Kingdom, for home consumption, at all times, upon the payment of duties, to be governed by weekly average prices of British corn, transmitted to the officers of Customs at each port, which certificate is to regulate the rates of duty until the receipt of the next weekly certificate of prices.

Duties on corn imported from any foreign country.

Wheat, when the average price is—				
66s. and under	67s.	the duty to be	20s. 8d.	per quarter.
67s.	„	68s.	„	18s. 8d.
68s.	„	69s.	„	16s. 8d.
69s.	„	70s.	„	13s. 8d.
70s.	„	71s.	„	10s. 8d.
71s.	„	72s.	„	6s. 8d.
72s.	„	73s.	„	2s. 8d.
at or above	73s.	„	„	1s. 0d.

And in respect of every shilling, or part thereof, by which such price shall be under 66s., the duty to be increased from 20s. 8d. by 1s.

Barley.—When the price is 33s., and under 34s., the duty to be 12s. 4d. per quarter.

And in respect of every shilling by which such price is above 33s., such duty to be decreased by 1s. 6d., until the price shall be 41s.

When the price is at or above 41s., the duty to be 1s.

When the price is under 33s., and not under 32s., the duty to be 13s. 10d.

And in respect of every shilling, or part thereof, by which such price is under 32s., the duty to be increased by 1s. 6d.

Oats.—When the price is 25s., and under 26s., the duty to be 9s. 3d. per quarter.

And in respect of every shilling by which such price is above 25s., such duty to be decreased by 1s. 6d., until the price shall be 31s.

When the price is at or above 31s., the duty to be 1s.

When the price is under 25s., and not under 24s., the duty to be 10s. 9d.

And in respect of each shilling, or part thereof, by which such price is under 24s., the duty to be increased by 1s. 6d.

Rye, Pease, and Beans.—When the price is 36s., and under 37s., the duty to be 15s. 6d. per quarter.

And in respect of every shilling by which such price is above 36s., such duty to be decreased by 1s. 6d., until the price shall be 46s.

When the price is at or above 46s., the duty to be 1s.

When the price is under 36s., and not under 35s., the duty to be 16s. 9d.

And in respect of every shilling, or part thereof, by which such price is under 35s., such duty to be increased by 1s. 6d.

Duties on Corn, the produce of, and imported from, any British Possession out of Europe.

				When the Prices are—		The Duty to be—	
Wheat	...	...	...	under 67s.	per quarter	...	5s. 0d.
				at or above 67s.	"	...	0s. 6d.
Barley	...	...	...	under 34s.	"	...	2s. 6d.
				at or above 34s.	"	...	0s. 6d.
Oats	...	...	...	under 25s.	"	...	2s. 0d.
				at or above 25s.	"	...	0s. 6d.
Rye, Pease, and Beans	...	...	...	under 41s.	"	...	3s. 0d.
				at or above 41s.	"	...	0s. 6d.

Indian corn, or maize, buckwheat, beer or bigg, as barley.

Wheatmeal and flour, per barrel of 196 lb., a duty equal to that payable on 38½ gallons of wheat, (or of a quarter).

Oatmeal, for every quantity of 181½ lb., a duty equal to that payable on a quarter of oats.

Prohibitions for Consumption.

Malt, in the United Kingdom.

All ground corn, except wheatmeal or flour, and oatmeal, in Great Britain.

All ground corn, in Ireland.

1842. 5 & 6 Vict. c. 14, from 29th April.—The Act of 1828 repealed and another scale of duties imposed. The prices for the regulation of the duty to be made up and computed on Thursday in each week from the returns received of the sales of corn the produce of the United Kingdom during the preceding week ending Saturday, and a certificate thereof to be transmitted to the officers of the Customs at the respective ports on the same day.

Rates of duty on corn "Imported from any foreign country" (i.e., not being the produce of and imported from any British Possession out of Europe).

WHEAT.

Prices.				Duty per qr.		Prices.				Duty per qr.		
				s. d.						s. d.		
When under 51s.	20	0	When 62s. and under 63s.	...	...	10	0		
51s. and under 52s.	19	0	63s.	"	64s.	...	9	0	
52s.	"	55s.	...	18	0	64s.	"	65s.	...	8	0	
55s.	"	56s.	...	17	0	65s.	"	66s.	...	7	0	
56s.	"	57s.	...	16	0	66s.	"	69s.	...	6	0	
57s.	"	58s.	...	15	0	69s.	"	70s.	...	5	0	
58s.	"	59s.	...	14	0	70s.	"	71s.	...	4	0	
59s.	"	60s.	...	13	0	71s.	"	72s.	...	3	0	
60s.	"	61s.	...	12	0	72s.	"	73s.	...	2	0	
61s.	"	62s.	...	11	0	73s. and upwards	...	...	...	1	0	

BARLEY.

When under 26s.	...	...	...	11	0	When 33s. and under 34s.	...	...	5	0	
26s. and under 27s.	...	...	...	10	0	34s.	"	35s.	...	4	0
27s.	"	30s.	...	9	0	35s.	"	36s.	...	3	0
30s.	"	31s.	...	8	0	36s.	"	37s.	...	2	0
31s.	"	32s.	...	7	0	37s. and upwards	...	...	...	1	0
32s.	"	33s.	...	6	0						

OATS.

When under 19s.	...	...	...	8	0	When 24s. and under 25s.	...	...	4	0	
19s. and under 20s.	...	...	...	7	0	25s.	"	26s.	...	3	0
20s.	"	23s.	...	6	0	26s.	"	27s.	...	2	0
23s.	"	24s.	...	5	0	27s. and upwards	...	...	...	1	0

RYE, PEASE AND BEANS.

Prices.			Duty per qr.	Prices.			Duty per qr.
			s. d.				s. d.
When under 30s.	...	...	11 6	When 37s. and under 38s.	...	...	5 6
30s. and under 33s.	...	...	10 6	38s. „ 39s.	...	...	4 6
33s. „ 34s.	...	...	9 6	39s. „ 40s.	...	...	3 6
34s. „ 35s.	...	...	8 6	40s. „ 41s.	...	...	2 6
35s. „ 36s.	...	...	7 6	41s. „ 42s.	...	...	1 6
36s. „ 37s.	...	...	6 6	42s. and upwards	...	...	1 0

Rates of duty on corn, the produce of and imported from any British Possession out of Europe.

WHEAT.

When under 55s.	...	...	5 0	When 57s. and under 58s.	...	...	2 0
55s. and under 56s.	...	...	4 0	58s. and upwards	...	...	1 0
56s. „ 57s.	...	...	3 0				

These duties ceased to apply to wheat and flour, *the produce of Canada*, imported after 10th October 1843. See 1843.

BARLEY.

When under 28s.	...	...	2 6	When 30s. and under 31s.	...	...	1 0
28s. and under 29s.	...	...	2 0	31s. and upwards	...	...	0 6
29s. „ 30s.	...	...	1 6				

OATS.

When under 22s.	...	...	2 0	When 23s. and upwards	...	...	0 6
22s. and under 23s.	...	...	1 6				

RYE, PEASE AND BEANS.

When under 30s.	...	...	3 0	When 32s. and under 33s.	...	...	1 6
30s. and under 31s.	...	...	2 6	33s. „ 34s.	...	...	1 0
31s. „ 32s.	...	...	2 0	34s. and upwards	...	...	0 6

Indian corn or maize, buck wheat, beer or bigg.—As barley.

Wheat meal and flour.—Per barrel of 196 lbs., a duty equal to that payable on 38½ gallons of wheat (or $\frac{9}{10}$ of a quarter).

Oatmeal.—For every quantity of 181½ lbs., a duty equal to that payable on a quarter of oats.

Malt, and all ground corn except wheat meal, wheat-flour, and oatmeal.—Prohibited for home consumption.

1842. 5 and 6 Vic., c. 92.—From 10th August 1842 until 31st August 1845 (continued by 8 and 9 Vic., c. 103, until 31st August 1848) wheat was permitted to be delivered from the warehouse or vessel duty free upon the previous substitution of flour or biscuit in the warehouse in the following proportions :—

For every 96 lbs. kiln-dried wheat or 100 lbs. wheat not kiln dried.	}	Not less than 78 lbs. fine wheat flour or
		68 lbs. captain's biscuit, or 80 lbs. biscuit of the standard of that supplied to Her Majesty's Navy, or 118 lbs. common ship's biscuit, or (under Treasury Order of 25th August 1843) fancy biscuits of all kinds, provided that the quality be higher than that of captain's.

Wheat to be the main ingredient, and any other article purely subsidiary in the manufacture, and the Revenue Officers to be convinced in each particular case that there is no detriment to the revenue. The flour (having been manufactured in the United Kingdom or duly imported thereinto and the duty thereon having been paid) permitted to be taken out for home consumption, but not (6 and 7 Vic., c. 84, s. 21) until four weeks after its being deposited, and then to pay the same duty as if imported. The biscuit not permitted to be taken out for home consumption.

1843. 6 and 7 Vic., c. 29.—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, the duty on wheat and wheat flour, the produce of Canada, imported into the United Kingdom after 10th October 1843, and during the continuance of the duty of 3s. in Canada, is to be at all times 1s. per quarter on wheat, and on flour, for every 196 lbs. a duty equal to that payable on 38½ gallons of wheat (or 4½d. per cwt.).

1846. 9 and 10 Vic., c. 22.—The duties on corn entered for home consumption altered from 26th June 1846, according to the following scale (to continue until 1st February 1849). The average prices for the regulation of the duty to be made up according to Act 5 and 6 Vic., c. 14.

If "Imported from any foreign country" (i.e., not being the produce of and imported from any British Possession out of Europe).

WHEAT.

Prices.		Duty per qr.		Prices.		Duty per qr.	
		s. d.				s. d.	
When under 48s.	...	10	0	When 51s. and under 52s.	...	6	0
48s. and under 49s.	...	9	0	52s. „ 53s.	...	5	0
49s. „ 50s.	...	8	0	53s. and upwards	...	4	0
50s. „ 51s.	...	7	0				

BARLEY, BEER OR BIGG, RYE, PEASE AND BEANS.

Prices (for barley).

When under 26s.	...	5	0	When 29s. and under 30s.	...	3	0
26s. and under 27s.	...	4	6	30s. „ 31s.	...	2	6
27s. „ 28s.	...	4	0	31s. and upwards	...	2	0
28s. „ 29s.	...	3	6				

OATS

When under 18s.	...	4	0	When 20s. and under 21s.	...	2	6
18s. and under 19s.	...	3	6	21s. „ 22s.	...	2	0
19s. „ 20s.	...	3	0	22s. and upwards	...	1	6

Wheat meal and flour.—For every barrel of 196 lbs., a duty equal in amount to the duty payable on 38½ gallons of wheat (or ½ of a quarter).

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

Oatmeal and groats.—For every quantity of 181½ lbs., a duty equal in amount to that payable on 1 qr. of oats.

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 qr. peas or beans.

If the produce of and imported from any British Possession out of Europe.

	s. d.
Wheat, barley, beer or bigg, oats, rye, pease and beans, a fixed duty of	1 0 per qr.
Wheat, barley, oat, rye, pea and bean meal, a fixed duty of ...	0 ½ per cwt.

The previous prohibitions for home consumption of ground corn repealed, but the prohibition for malt retained.

1846. 9 and 10 Vic., c. 23.—Fixed duties imposed on the following articles :—

	<i>s.</i>	<i>d.</i>	
Buck wheat	1	0	per qr. } Having been previously admitted at
Maize or Indian corn	1	0	" } these rates, by vote of the House of
" " meal	0	4½	per cwt. } Commons, from 9th March 1846.
Buck wheat meal ...	0	4½	" } Do. do. from 19th March 1846.

1847 and 1848. The duties on corn, grain, meal and flour suspended by Act 10 and 11 Vic. c. 1 (in consequence of scarcity), from 26th January until 1st September 1847. The suspension of duty continued until 1st March 1848 for buckwheat, buck-wheat meal, Indian corn, and Indian corn meal by 10 Vic., c. 3, and for the other sorts of corn meal or flour by 10 and 11 Vic., c. 64. The duties on rice, biscuit and other articles of food, suspended in like manner. The duties on buckwheat, buck-wheat meal, Indian corn, and Indian corn meal were suspended by resolutions of the House of Commons of 25th January 1847.

1849. 9 and 10 Vic., c. 22.—From 1st February the following fixed rates of duty on corn, meal and flour came into operation in lieu of those previously levied under the same Act :—

Wheat, barley, beer or bigg, oats, rye, pease, and beans	1s. per qr.
Wheatmeal and flour, barley meal, oatmeal, rye, meal and flour, pea meal and bean meal	4½d. per cwt.

Buckwheat and buck-wheat meal, Indian corn and meal continued to be admissible at similar duties to the above under Act 9 and 10 Vic., c. 23 (1846).

1864. In this year the duties of 1s. per quarter on all corn and grain was altered, as a measure of convenience, to the equivalent rate of 3d. per cwt. by 27 and 28 Vic., c. 18.

1869. The duties on corn were entirely repealed from the 1st June by 32 and 33 Vic., c. 14.

A list of the various authorities by which the importation, exportation and consumption of corn have been regulated from the year 1660, stated under the different subjects.

Importation regulated, and duties imposed, by—

12 Car., II. c. 4	37 Geo. III., c. 15	4 Geo. IV., c. 69
15 " c. 7	37 " c. 110	6 " c. 64 and 65
22 " c. 13	43 " c. 70	7 " c. 70 and 71
9 and 10 W. III., c. 23	44 " c. 53	Order in Council of 1st Sept. 1826
2 and 3 Anne, c. 9	44 " c. 109	Treasury Order of 18th Nov. 1826
3 and 4 " c. 5	45 " c. 29	7 Geo. IV., s. 2, c. 3
21 Geo. II., c. 2	46 " c. 42	7 and 8 Geo. IV., c. 57
13 Geo. III., c. 43	49 " c. 98	9 Geo. IV., c. 60
15 " c. 1	53 " c. 35	5 Vic., s. 2, c. 14
19 " c. 25	55 " c. 26	6 and 7 Vic., c. 29
22 " c. 66	57 " c. 27	9 and 10 Vic., c. 22 and 23
27 " c. 13	1 and 2 Geo. IV., c. 87	27 and 28 Vic., c. 18
31 " c. 30	3 " c. 60	

Importation permitted at the low duties, or made free for short periods, by—

30 Geo. II., c. 7, 9, 14	8 Geo. III., c. 2 and 3	33 Geo. III., c. 3
31 " c. 1	12 " c. 33	35 " c. 4
5 Geo. III., c. 31	13 " c. 1 and 2	36 " c. 3
6 " c. 3 and 4	23 " c. 1, &c.	37 " c. 7
7 " c. 4, &c.	30 " c. 1	38 " c. 10
	10 and 11 Vic., c. 1, 3, and 64.	

The King authorised to permit importation at the low duties, or free when necessary, by—

31 Geo. III., c. 30 33 Geo. III., c. 65
 39 Geo. III., c. 87, continued by subsequent Acts during the war.

The Law of 1815 suspended by—

3 Geo. IV., c. 60 7 Geo. IV., c. 70 and 71 7 and 8 Geo. IV., c. 57
 6 " c. 64 and 65 Order in Council, and 7 Geo. IV., s. 2, c. 3.

Bounties on importation allowed by—

36 Geo. III., c. 21 39 and 40 Geo. III., c. 29, 35 and 53 41 Geo. III., c. 10

Corn intercourse between Great Britain and Ireland regulated by—

31 Geo. III., c. 30 42 Geo. III., c. 35, continued by subsequent Acts. 46 Geo. III., c. 97

Exportation regulated by—

12 Car. II., c. 4	13 Geo. III. c. 43	44 Geo. III., c. 109
15 " c. 7	31 " c. 30	45 " c. 86
22 " c. 13	33 " c. 65	

Temporary prohibitions of exportation, by—

10 William III., c. 3	32 Geo. II., c. 2 and 8	Order in Council, and
8 Anne, c. 2	5 Geo. III., c. 32, continued by	33 Geo. III., c. 3
14 Geo. II., c. 3	subsequent Acts	35 Geo. III., c. 4
30 " c. 1	29 Geo. III., c. 58	36 " c. 3
31 " c. 1	30 " c. 1	37 " c. 7
	38 Geo. III., c. 10	

The King authorised to prohibit exportation when necessary by—

31 Geo. III., c. 30 33 Geo. III., c. 65
 39 Geo. III., c. 87, continued by subsequent Acts during the war.

Bounties on exportation allowed by—

1 William and Mary, c. 12	13 Geo. III., c. 43	31 Geo. III., c. 30
5 Anne, c. 29	20 " c. 31	33 " c. 65
	44 Geo. III., c. 109	

Bounties on exportation suspended by—

11 William III., c. 1	5 Geo. III., c. 31	23 Geo. III., c. 81
31 Geo. II., c. 1	8 " c. 1, continued by	37 " c. 83
32 " c. 2 and 8	subsequent Acts.	

Bounties on exportation ceased by—

54 Geo. III., c. 69

Duties on exportation taken off by—

11 and 12 William III., c. 20, continued by subsequent Acts, 54 Geo. III., c. 69

Manner of ascertaining the average prices of corn regulated by—

1 Jac. II., c. 19	29 Geo. III., c. 58	55 Geo. III., c. 26
2 Geo. II., c. 18	31 " c. 30	1 and 2 Geo. IV., c. 87
5 " c. 12	33 " c. 65	7 and 8 " c. 57 and 58
10 Geo. III., c. 39	44 " c. 109	9 Geo. IV., c. 60
21 " c. 50	45 " c. 86	5 Vic., s. 2, c. 14

Flour and biscuit allowed to be substituted for wheat—

5 Geo. IV., c. 70 5 and 6 Vic., c. 92

Corn duties finally repealed by—

32 and 33 Vic., c. 14

The larger part of the foregoing statement as to the Corn duties is taken from the "Historical Summary of the Corn Laws," a little work published in 1841 by Mr. H. Thornton, a clerk in the office of the Inspector-General of Imports and Exports.

Statement of the Annual Average Price of Wheat, per Imperial Quarter, at Eton and Oxford,* from the year 1646 to 1770.

Years.	Average Prices.		Years.	Average Prices.								
	Eton.	Oxford.*		Eton.	Oxford.*							
	s.	d.	s.	d.	s.	d.	s.	d.				
1646	44	0	—	1635	...	...	42	8	—	
1647	67	5	—	1686	...	...	31	1	—	
1648	77	10	—	1687	...	...	23	0	—	
1649	73	3	—	1638	...	...	42	1	—	
1650	70	2	—	1689	...	...	27	6	—	
1651	67	2	—	1690	...	...	31	8	—	
1652	45	4	—	1691	...	...	31	1	—	
1653	32	5	—	1692	...	...	42	8	—	
1654	23	9	—	1693	...	...	61	11	—	
1655	30	6	—	1694	...	...	58	7	—	
1656	39	4	—	1695	...	...	48	6	—	
1657	42	8	—	1696	...	...	65	0	—	
1658	59	6	—	1697	...	...	55	0	59	10
1659	60	6	—	1698	...	...	62	7	59	10
1660	51	8	—	1699	...	...	58	7	53	9
1661	64	1	—	1700	...	...	36	7	33	0
1662	67	9	—	1701	...	...	34	5	25	8
1663	52	3	—	1702	...	...	26	11	25	1
1664	37	1	—	1703	...	...	33	0	34	2
1665	45	2	—	1704	...	...	42	7	29	3
1666	33	0	—	1705	...	...	27	6	24	4
1667	33	0	—	1706	...	...	23	9	22	0
1668	36	7	—	1707	...	...	26	1	24	4
1669	40	7	—	1708	...	...	37	11	44	0
1670	38	1	—	1709	...	...	71	11	78	2
1671	38	6	—	1710	...	...	71	6	58	8
1672	37	6	—	1711	...	...	49	6	45	2
1673	42	8	—	1712	...	...	42	5	33	0
1674	62	10	—	1713	...	...	46	9	49	6
1675	59	2	—	1714	...	...	46	1	33	0
1676	34	9	—	1715	...	...	39	4	44	0
1677	38	6	—	1716	...	...	44	0	40	3
1678	54	0	—	1717	...	...	41	10	39	1
1679	55	0	—	1718	...	...	35	6	29	3
1680	41	3	—	1719	...	...	32	0	31	3
1681	42	8	—	1720	...	...	33	10	29	3
1682	40	3	—	1721	...	...	34	4	29	3
1683	36	7	—	1722	...	...	33	0	30	7
1684	40	3	—	1723	...	...	31	9	29	3

* The Oxford Prices are the Prices at Michaelmas of each year.

Years.	Average Prices.				Years.	Average Prices.			
	Eton.		Oxford.*			Eton.		Oxford.*	
	s.	d.	s.	d.		s.	d.	s.	d.
1724	38	10	32	4	1748	33	10	31	2
1725	44	5	44	11	1749	33	10	30	7
1726	42	1	37	10	1750	29	8	29	10
1727	38	6	39	1	1751	35	2	38	6
1728	49	11	51	3	1752	38	3	36	8
1729	42	10	44	0	1753	40	10	38	6
1730	33	5	31	2	1754	31	8	30	7
1731	30	0	25	8	1755	31	0	30	7
1732	24	4	22	0	1756	41	4	44	0
1733	25	11	22	0	1757	55	0	58	8
1734	35	6	35	4	1758	45	9	44	0
1735	39	4	40	3	1759	36	4	34	9
1736	36	11	36	9	1760	33	5	29	3
1737	34	9	36	9	1761	27	7	25	8
1738	32	5	20	9	1762	35	9	31	2
1739	35	2	35	4	1763	37	2	36	8
1740	46	5	61	1	1764	42	8	44	0
1741	42	8	36	8	1765	49	6	47	8
1742	31	1	27	6	1766	44	5	36	8
1743	22	9	15	10	1767	59	1	58	8
1744	22	9	22	0	1768	55	5	58	8
1745	25	2	23	2	1769	41	10	45	9
1746	35	9	31	9	1770	44	10	51	3
1747	31	10	33	0					

* The Oxford Prices are the Prices at Michaelmas of each year.

Statement of the Annual Average Price of British Corn in England and Wales from 1771 to 1896.

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.
1771	43	7	26	5	17	2	1781	46	0	17	3	14	1
1772	52	8	26	1	16	8	1782	49	3	23	2	15	7
1773	52	7	29	2	17	8	1783	54	3	31	3	20	5
1774	54	3	29	4	18	4	1784	50	4	28	8	18	10
1775	49	10	26	9	17	0	1785	43	1	24	9	17	8
1776	39	4	20	9	15	5	1786	40	0	25	1	18	6
1777	46	11	21	1	16	1	1787	42	5	23	4	17	2
1778	43	3	23	4	15	7	1788	45	4	22	8	16	1
1779	34	4	20	1	14	5	1789	52	9	23	6	16	6
1780	36	9	17	6	13	2	1790	54	9	26	3	19	5

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.
1791 ...	48	7	26	10	18	1	1834... ..	46	2	29	0	20	11
1792 ...	48	0	—		16	9	1835... ..	39	4	29	11	22	0
1793 ...	49	3	31	1	20	6	1836... ..	48	6	32	10	23	1
1794 ...	52	3	31	9	21	3	1837... ..	55	10	30	4	23	1
1795 ...	75	2	37	5	24	5	1838... ..	64	7	31	5	22	5
1796 ...	78	7	35	4	21	10	1839... ..	70	8	39	6	25	11
1797 ...	53	9	27	2	16	3	1840... ..	66	4	36	5	25	8
1798 ...	51	10	29	0	19	5	1841... ..	64	4	32	10	22	5
1799 ...	69	0	36	2	27	6	1842... ..	57	3	27	6	19	3
1800 ...	113	10	59	10	39	4	1843... ..	50	1	29	6	18	4
1801 ...	119	6	68	6	37	0	1844... ..	51	3	33	8	20	7
1802 ...	69	10	33	4	20	4	1845... ..	50	10	31	8	22	6
1803 ...	58	10	25	4	21	6	1846... ..	54	8	32	8	23	8
1804 ...	62	3	31	0	24	3	1847... ..	69	9	44	2	28	8
1805 ...	89	9	44	6	28	4	1848... ..	50	6	31	6	20	6
1806 ...	79	1	38	8	27	7	1849... ..	44	3	27	9	17	6
1807 ...	75	4	39	4	28	4	1850... ..	40	3	23	5	16	5
1808 ...	81	4	—		33	4	1851... ..	38	6	24	9	18	7
1809 ...	97	4	47	0	31	5	1852... ..	40	9	28	6	19	1
1810 ...	106	5	48	1	28	7	1853... ..	53	3	33	2	21	0
1811 ...	95	3	42	3	27	7	1854... ..	72	5	36	0	27	11
1812 ...	126	6	66	9	44	6	1855... ..	74	8	34	9	27	5
1813 ...	109	9	58	6	38	6	1856... ..	69	2	41	1	25	2
1814 ...	74	4	37	4	25	8	1857... ..	56	4	42	1	25	0
1815 ...	65	7	30	3	23	7	1858... ..	44	2	34	8	24	6
1816 ...	78	6	33	11	27	2	1859... ..	43	9	33	6	23	2
1817 ...	96	11	49	4	32	5	1860... ..	53	3	36	7	24	5
1818 ...	86	3	53	10	32	5	1861... ..	55	4	36	1	23	9
1819 ...	74	6	45	9	28	2	1862... ..	55	5	35	1	22	7
1820 ...	67	10	33	10	24	2	1863... ..	44	9	33	11	21	2
1821 ...	56	1	26	0	19	6	1864... ..	40	2	29	11	20	1
1822 ...	44	7	21	10	18	1	1865... ..	41	10	29	9	21	10
1823 ...	53	4	31	6	22	11	1866... ..	49	11	37	5	24	7
1824 ...	63	11	36	4	24	10	1867... ..	64	5	40	0	26	0
1825 ...	68	6	40	0	25	8	1868... ..	63	9	43	0	28	1
1826 ...	56	8	34	4	26	8	1869... ..	48	2	39	5	26	0
1827 ...	58	6	37	7	28	2	1870... ..	46	11	34	7	22	10
1828 ...	60	5	32	10	22	6	1871... ..	56	8	36	2	25	2
1829 ...	66	3	32	6	22	9	1872... ..	57	0	37	4	23	2
1830 ...	64	3	32	7	24	5	1873... ..	58	8	40	5	25	5
1831 ...	66	4	38	0	25	4	1874... ..	55	9	44	11	28	10
1832 ...	58	8	33	1	20	5	1875... ..	45	2	38	5	28	8
1833 ...	52	11	27	6	18	5	1876... ..	46	2	35	2	26	3

Years.	Annual Average Prices per Imperial Quarter.			Years.	Annual Average Prices per Imperial Quarter.		
	Wheat.	Barley.	Oats.		Wheat.	Barley.	Oats.
	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>		<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>
1877	56 9	39 8	25 11	1887... ..	32 6	25 4	16 3
1878	46 5	40 2	24 4	1888... ..	31 10	27 10	16 9
1879	43 10	34 0	21 9	1889... ..	29 9	25 10	17 9
1880	44 4	33 1	28 1	1890... ..	31 11	28 8	18 7
1881	45 4	31 11	21 9	1891... ..	37 0	28 2	20 0
1882	45 1	31 2	21 10	1892... ..	30 3	26 2	19 10
1883	41 7	31 10	21 5	1893... ..	26 4	25 7	18 9
1884	35 8	30 8	20 3	1894... ..	22 10	24 6	17 1
1885	32 10	30 1	20 7	1895... ..	23 1	21 11	14 6
1886	31 0	26 7	19 0	1896... ..	—	—	—

Quantities of Wheat and Wheat Flour Imported into, and Exported from, Great Britain in each year from 1697 to 1840.

Years.	Imported.	Exported.	Years.	Imported.	Exported.
	Quarters.	Quarters.		Quarters.	Quarters.
1697	400	14,698	1724	148	247,162
1698	1,689	6,886	1725	12	211,175
1699	486	557	1726	—	143,626
1700	5	49,057	1727	—	31,080
1701	1	98,324	1728	74,574	3,935
1702	—	90,230	1729	40,315	18,993
1703	50	106,615	1730	76	94,530
1704	2	90,314	1731	4	130,650
1705	—	96,185	1732	—	202,612
1706	77	188,332	1733	7	427,425
1707	—	174,155	1734	7	498,747
1708	86	83,969	1735	9	155,280
1709	1,552	71,618	1736	18	118,218
1710	400	16,607	1737	32	466,071
1711	—	80,941	1738	3	588,284
1712	—	148,539	1739	23	285,492
1713	—	179,969	1740	5,469	54,391
1714	16	180,665	1741	7,540	45,417
1715	—	173,237	1742	1	295,698
1716	—	75,876	1743	3	375,979
1717	—	25,637	1744	2	234,274
1718	—	74,381	1745	8	325,340
1719	20	130,583	1746	—	131,105
1720	—	84,943	1747	—	270,491
1721	—	82,748	1748	6	545,540
1722	—	178,915	1749	332	631,007
1723	—	158,082	1750	280	950,433

Years.	Imported.	Exported.	Years.	Imported.	Exported.
	Quarters.	Quarters.		Quarters.	Quarters.
1751	3	662,957	1796	879,200	24,679
1752	—	430,117	1797	461,767	54,525
1753	—	300,754	1798	396,721	59,782
1754	201	356,781	1799	463,185	39,362
1755	—	237,466	1800	1,264,520	22,013
1756	5	102,752	1801	1,424,765	28,406
1757	141,562	11,545	1802	647,663	149,304
1758	20,353	9,234	1803	373,725	76,580
1759	162	227,641	1804	461,140	63,073
1760	3	393,614	1805	920,834	77,955
1761	—	441,956	1806	310,342	29,566
1762	56	295,385	1807	404,946	25,113
1763	72	429,538	1808	84,889	98,005
1764	1	396,857	1809	455,987	31,278
1765	104,547	167,126	1810	1,567,126	75,785
1766	11,020	164,939	1811	336,131	97,765
1767	497,905	5,071	1812	290,710	46,325
1768	349,268	7,433	1813	559,000	Records destroyed.
1769	4,378	49,892	1814	852,567	111,477
1770	34	75,449	1815	384,475	227,947
1771	2,510	10,089	1816	332,491	121,611
1772	25,474	6,959	1817	1,089,855	317,524
1773	56,857	7,637	1818	1,694,261	58,668
1774	289,149	15,928	1819	625,638	44,689
1775	560,988	91,037	1820	996,479	94,657
1776	20,578	210,664	1821	707,384	199,846
1777	233,323	87,636	1822	510,602	160,499
1778	106,394	141,070	1823	424,019	145,951
1779	5,039	222,261	1824	441,591	61,680
1780	3,915	224,059	1825	787,606	38,796
1781	159,866	103,021	1826	897,127	20,054
1782	80,695	145,152	1827	711,868	57,323
1783	584,183	51,943	1828	1,410,300	76,489
1784	216,947	89,288	1829	2,190,095	75,097
1785	110,863	132,685	1830	2,205,751	37,149
1786	51,463	205,466	1831	2,867,860	65,875
1787	59,339	120,536	1832	1,254,351	239,553
1788	148,710	82,971	1833	1,166,457	96,212
1789	112,656	140,014	1834	981,486	159,482
1790	222,557	30,892	1835	750,303	134,076
1791	469,056	70,626	1836	861,156	256,978
1792	22,417	300,378	1837	1,109,492	303,420
1793	490,398	76,869	1838	1,923,400	153,621
1794	327,902	155,048	1839	3,110,729	42,512
1795	313,793	18,339	1840	2,526,645	87,242

Quantities of Wheat and Wheat Flour Imported into, and Exported from, the United Kingdom in each year from 1841 to 1896.

Years.	Imported.	Exported.	Years.	Imported.	Exported.
	Cwts.	Cwts.		Cwts.	Cwts.
1841	11,705,393	95,329	1869	43,097,333	154,094
1842	12,905,486	266,907	1870	35,705,138	2,589,786
1843	4,510,731	272,948	1871	43,367,742	4,935,264
1844	5,743,312	321,884	1872	46,515,862	795,310
1845	4,723,275	277,944	1873	50,077,577	2,263,626
1846	9,398,323	592,475	1874	47,763,682	1,270,597
1847	17,840,363	1,380,981	1875	58,012,600	211,264
1848	12,938,605	45,945	1876	50,414,478	1,324,578
1849	20,013,144	25,872	1877	61,647,103	1,184,102
1850	20,021,752	56,050	1878	57,734,563	1,651,966
1851	21,893,115	304,448	1879	70,320,047	1,329,966
1852	17,126,334	279,112	1880	65,820,236	1,844,702
1853	25,921,703	739,258	1881	68,505,314	1,421,703
1854	18,515,155	632,738	1882	77,298,152	1,598,459
1855	13,464,266	791,852	1883	80,467,943	867,041
1856	21,619,043	1,111,207	1884	62,401,457	1,465,628
1857	17,075,962	957,983	1885	77,331,707	1,007,809
1858	22,236,909	94,318	1886	62,125,366	1,480,655
1859	20,665,653	258,448	1887	73,865,752	1,009,298
1860	30,570,371	77,920	1888	74,171,805	834,915
1861	36,108,470	2,928,639	1889	73,223,969	857,274
1862	48,240,616	142,249	1890	76,247,516	851,537
1863	29,583,148	317,004	1891	83,035,965	1,048,963
1864	27,709,105	152,565	1892	87,007,808	1,321,121
1865	24,867,434	115,805	1893	85,870,156	1,156,490
1866	28,128,609	308,769	1894	89,260,837	828,414
1867	38,238,538	597,170	1895	100,118,365	833,497
1868	35,732,790	508,916	1896	91,346,180	1,000,698

Duties Received on Corn.

Years.	England.	Scotland.	Ireland.	United Kingdom.
Year ending 5th January.	£	£	£	£
1800	Great Britain £936	—	No record.	—
1801	" " Nil	—	"	—
1802	" " £1,736	—	"	—
1803	" " £30,398	—	"	—
1804	12,846	4,846	—	17,692
1805	17,557	3,812	1,367	22,736
1806	24,678	1,380	including Malt.	25,958
1807	26,993	1,548	—	28,541

Years.	England.	Scotland.	Ireland.	United Kingdom.
Year ending 5th January.	£	£	£	£
1808	36,112	2,581	—	38,693
1809	3,304	215	—	3,519
1810	33,718	2,262	—	35,980
1811	53,228	3,040	—	56,268
1812	6,971	843	—	7,814
1813	5,492	1,488	—	6,980
1814	Records destroyed	by fire.	—	—
1815	39,309	915	—	40,224
1816	17,882	164	—	18,046
1817	Nil.	Nil.	—	—
1818	"	"	Nil.	—
1819	"	"	"	—
1820	"	"	15	15
1821	"	"	Nil.	—
1822	"	"	"	—
1823	"	"	"	—
1824	2,867	7,443	"	10,310
1825	157,885	17,343	"	175,228
1826	249,338	49,980	876	300,194
1827	398,687	33,837	149	432,673
1828	714,545	66,488	5,064	786,097
1829	166,455	26,773	22	193,250
1830	861,575	32,144	2,074	895,793
1831	—	No record.	—	790,109
1832	510,738	30,421	3,633	544,792
1833	278,005	29,910	72	307,987
1834	27,393	7,833	3	35,234
1835	91,336	6,630	18	97,984
1836	210,238	24,151	187	234,576
1837	129,932	19,418	311	149,661
1838	506,844	73,165	3,262	583,271
1839	165,590	19,506	1,664	186,760
1840	956,025	127,134	15,621	1,098,780
1841	985,347	120,289	51,003	1,156,639
1842	449,382	76,859	42,600	568,841
1843	1,185,961	108,709	69,307	1,363,977
1844	612,419	132,140	13,734	758,294
1845	940,095	101,328	56,959	1,098,382
1846	318,039	42,281	11,711	367,031
1847	553,676	121,541	48,383	723,600
1848	8,521	2,041	3,349	13,911
1849	583,982	103,228	80,457	767,667
1850	377,791	63,939	119,750	561,480
1851	326,446	53,964	87,471	467,881

CUSTOMS TARIFFS OF THE UNITED KINGDOM.

Years.						Great Britain.	Ireland.	United Kingdom.
Year ending 5th January.						£	£	£
1852	...	...	...	...	...	378,406	131,513	504,921
1853	...	...	...	...	...	297,505	106,880	404,385
1854	...	...	...	...	...	423,587	105,660	529,247
Quarter ended 5th April.								
1855	...	...	...	...	...	118,313	13,978	132,291
Year ending 31st March.								
1855	...	...	...	...	...	292,832	36,455	329,287
1856	...	...	...	...	...	289,064	64,001	353,065
1857	...	...	...	...	...	433,530	60,271	493,801
1858	...	...	...	...	...	415,240	70,786	486,026
1859	...	...	...	...	...	485,394	97,469	582,863
1860	...	...	...	...	...	404,706	94,562	499,268
1861	...	...	...	...	...	738,307	130,218	868,525
1862	...	...	...	...	...	658,603	142,292	800,895
1863	...	...	...	...	...	807,871	163,195	971,066
1864	...	...	...	...	...	615,554	130,807	746,361
1865	...	...	...	...	...	464,778	97,876	562,654
1866	...	...	...	...	...	601,871	141,274	743,145
1867	...	...	...	...	...	661,275	136,364	797,639
1868	...	...	...	...	...	747,044	122,278	869,322
1869	...	...	...	...	...	757,537	140,393	897,930
1870	...	...	...	...	...	89,164	15,252	104,416
						Duty repealed from	1st June 1869.	

WOOD.

The following were the Duties upon Timber by the Act 12 Chas. II., c. 4 :—

1660.

	Duty.	
	s.	d.
Great balks (<i>i.e.</i> , balks 8 inches square and upwards) <i>The hundred containing 120</i>	12	0
Middle balks (<i>i.e.</i> balks under 8 inches square and above 5 inches square)... .. „	5	0
Small balks (<i>i.e.</i> balks of 5 inches square and under) „	2	0

These rates were very rapidly increased in the sixty years following their imposition in 1660. In 1690 they were trebled. In 1703 and 1704 they were quadrupled, and in 1714 quintupled. From the commencement Wood was made subject to the great Navigation Law of the reign of Charles II. (12 Chas. II., c. 18), which prohibited the importation of all kinds of Timber except in English ships navigated by British subjects, or in ships of the country of production or shipment. In the latter case the Timber was to pay the higher duties known as Aliens' Rates (Rule 12 of the Book of Rates 1660).

2 Will. and Mary, c. 4.
2 Anne, c. 9.
3 Anne, c. 5.
1 Geo. I.

In 1661 an Act was passed forbidding the importation of any Timber from the Netherlands or Germany. But in the course of the succeeding half century inconvenience was felt from the prohibition to the people of this country against availing themselves of the great sources of supply in North Germany, of which the port of Memel in the Baltic was the chief outlet. Moreover wood was required for the use of the Navy, and it was therefore found expedient early in the reign of George I. to repeal the prohibition as against Germany, though it remained in force against the Netherlands without interruption until 1821, when it disappeared by the passing of the Act 1 & 2 Geo. IV., c. 37.

1661.

13 & 14 Chas. II., c. 11.

In 1721 it was found that the high rates of duty had operated to prevent the importation of Timber from British North America, where there was an inexhaustible supply, whilst on the other hand European Timber kept entire possession of the English market at high prices. The heavy cost of freight from America was the principal cause of the inability of the colonists to compete for the English trade, and therefore Parliament decided to allow the importation of Lumber from British America free of duty for 21 years. And this permission was subsequently extended until 1809, when the necessities of the long war compelled the imposition not only of an elaborate scale of duties upon Wood from the British plantations, but also of an additional temporary or War Duty. At the same time the duty on Wood from the Baltic was increased.

1721.

8 Geo. I., c. 12.
49 Geo. III., c. 98.

These additions were however not found sufficient for the Exchequer, and in 1810, 1811, 1812 and 1813 fresh duties were enacted, which, including the War duty, remained in force until 1819, when they were consolidated by 59 Geo. III., c. 52.

50 Geo. III., c. 77.
51 Geo. III., c. 93.
52 Geo. III., c. 117.
53 Geo. III., c. 33.

The result of these measures was an immense falling off in the imports of Timber from the Baltic, though—owing to the discriminating duties—the supplies from Canada increased. But it was found upon investigation by a Select Committee of the House of Lords in 1820, that Canadian Timber, with the exception of red pine, was softer, less durable and more liable to dry rot than the Timber of the North of Europe, one conclusive piece of evidence laid before the committee by Sir Robert Seppings, a Commissioner of the Navy, being a return which showed that of 26 Frigates built of Canadian and Baltic wood, those built of European timber lasted more than double the time of those built of Canadian timber.

Customs Tariffs of the United Kingdom.

The Committee, upon the evidence before them, suggested a reduction of the duties on wood from the North of Europe, but advocated such a discrimination in favour of the Canadian product as would suffice to neutralise the heavy burden of freight due to the long voyage across the Atlantic. At this time the duty on Deals from Canada was 2s. 6d. the load of 50 cubic feet, and on deals from the North of Europe £3 5s. Parliament therefore in the following session by the Act 1 & 2 Geo. IV., c. 37, increased the duty on Timber from Canada to 10s. the load, and decreased that on European fir to £2 15s.

Timber for
the Navy.

Wood fit for masts, yards and bowsprits for the Navy had been admitted free of duty by 46 Geo. III., c. 117, provided that such spars were the produce of the British plantations, and in the progress of time it became necessary to admit hardwoods for Naval purposes, such as Teak and Santa Maria wood, free of duty, or at a merely nominal rate as a registration duty. (59 Geo. III. c. 52 ; 6 Geo. IV., c. 111. ; 2 & 3 Will. IV. c. 84.)

The Wood duties continued to undergo a very slow process of contraction and simplification from 1826 to 1853, when Mr. Gladstone, in furtherance of the reforms of Sir Robert Peel, reduced a section of the tariff which had formerly covered many pages of the Statute Book with a large number of complicated and subdivided rates to a few simple classes easily understood and administered. The next great change was in 1860, when Mr. Gladstone reduced all woods to the single rate of duty of 1s. the ton, and this remaining import duty was repealed in 1866 by 29 and 30 Vic. c. 36, when the article Wood disappeared from the Statute Book as a head of Customs Revenue.

The scales of duties upon Wood and Timber in the numerous Acts of Parliament passed in the eighteenth and the first half of the nineteenth century, were so voluminous and differed from time to time in so many particulars with regard to the dimensions of the different balks, spars, timbers, boards, battens, &c., that it would be impracticable as well as un instructive to give full tables of the rates extending back to any remote period. It has therefore been thought sufficient to give only the principal rates which were in force in 1823-24 in Great Britain ; whilst from the commencement of 1826 complete lists of the duties leviable in the United Kingdom are set out in the following tables, together with the changes made by successive Acts until 1866, when the Timber and Wood duties were swept away by the Act already cited.

Principal Rates of Duty in Great Britain in 1823-4.	£	s.	d.
1 and 2 Geo. IV., c. 37 and c. 84.			
Balks, under 5 inches square, and under 24 feet in length :—			
In a British-built ship... .. The 120	18	2	7
In a ship not British-built „	19	0	8
Under 5 inches square, and 24 feet in length, or upwards :—			
In a British-built ship The 120	27	0	0
In a ship not British-built „	28	7	0
Five inches square or upwards were subject to the duties payable on Fir Timber.			
Of the growth and production of the British Colonies or plantations in America, and imported directly thence, viz. :—			
Under 5 inches square, and under 24 feet in length ... The 120	3	5	0
Under 5 inches square, and 24 feet in length, or upwards ... „	4	17	6
Five inches square or upwards were subject to the duties payable on Fir Timber.			

Customs Tariffs of the United Kingdom.

WOOD.

Principal Rates of Duty in Great Britain in 1823-4.						£	s.	d.
1 & 2 Geo. IV., c. 37 and c. 84.								
Battens, 6 feet in length, and not exceeding 16 feet in length, not above 7 inches in width, and not exceeding 2$\frac{3}{4}$ inches in thickness :—								
In a British-built ship...	...	...	...	...	<i>The 120</i>	10	0	0
In a ship not British-built	...	...	...	...	"	10	10	0
Exceeding 16 feet in length, and not exceeding 21 feet in length, not above 7 inches in width, and not exceeding 2$\frac{3}{4}$ inches in thickness :—								
In a British-built ship	...	...	...	...	<i>The 120</i>	11	10	0
In a ship not British-built	...	...	...	...	"	12	1	6
Exceeding 21 feet in length, not above 7 inches in width, or if exceeding 2$\frac{3}{4}$ inches in thickness :—								
In a British-built ship...	...	...	...	...	<i>The 120.</i>	20	0	0
In a ship not British-built	...	...	...	...	"	21	0	0
Of the growth and production of the British Colonies or Plantations in America, and imported directly thence, viz. :—								
Six feet in length, and not exceeding 16 feet in length, not above 7 inches in width, and not exceeding 2$\frac{3}{4}$ inches in thickness								
...	...	...	...	...	<i>The 120</i>	1	0	0
Exceeding 16 feet in length and not exceeding 21 feet in length, and above 7 inches in width, and not exceeding 2$\frac{3}{4}$ inches in thickness								
...	...	...	...	...	"	1	3	0
Exceeding 21 feet in length, not above 7 inches in width, or if exceeding 2$\frac{3}{4}$ inches in thickness								
...	...	...	...	...	"	2	0	0
Deals, above 7 inches in width, being 8 feet in length and not above 10 feet in length, and not exceeding 1$\frac{1}{2}$ inches in thickness :—								
In a British-built ship...	...	...	...	...	<i>The 120</i>	8	2	6
In a ship not British-built	...	...	...	...	"	8	7	0
Above 7 inches in width, being 6 feet in length and not above 16 feet in length, and not exceeding 3$\frac{1}{4}$ inches in thickness (except deals, being 8 feet in length and not above 10 feet in length, and not exceeding 1$\frac{1}{2}$ inches in thickness) :—								
In a British-built ship...	...	...	...	...	<i>The 120</i>	19	0	0
In a ship not British-built	...	...	...	...	"	19	19	0
Above 7 inches in width, above 16 feet in length and not above 21 feet in length, and not exceeding 3$\frac{1}{4}$ inches in thickness :—								
In a British-built ship...	...	...	...	...	<i>The 120</i>	22	0	0
In a ship not British-built	...	...	...	...	"	23	2	0

Customs Tariffs of the United Kingdom.

WOOD.

Principal Rates of Duty in Great Britain in 1823-4.	£	s.	d.
1 & 2 Geo. IV., c. 37 and c. 84.			
<i>Deals—continued.</i>			
Above 7 inches in width, being 6 feet in length and not above 21 feet in length, and exceeding 3¼ inches in thickness :—			
In a British-built ship... ..	The 120	38	0 0
In a ship not British-built	"	39	18 0
Above 7 inches in width, exceeding 21 feet in length, and not exceeding 4 inches in thickness :—			
In a British-built ship... ..	The 120	44	0 0
In a ship not British-built	"	46	4 0
Above 7 inches in width, exceeding 21 feet in length, and exceeding 4 inches in thickness (not being timber 8 inches square or upwards) :—			
In a British-built ship	The 120	88	0 0
In a ship not British-built	"	92	8 0
Of the growth and production of the British Colonies or plantations in America, and imported directly thence, viz. :—			
Above 7 inches in width, being 6 feet in length and not above 16 feet in length, and not exceeding 3¼ inches in thickness	The 120	2	0 0
Above 7 inches in width, above 16 feet in length and not above 21 feet in length, and not exceeding 3¼ inches in thickness	"	2	10 0
Above 7 inches in width, being 6 feet in length and not above 21 feet in length, and exceeding 3¼ inches in thickness	"	4	0 0
Above 7 inches in width, exceeding 21 feet in length, and not exceeding 4 inches in thickness	"	5	0 0
Above 7 inches in width, exceeding 21 feet in length and exceeding 4 inches in thickness (not being timber 8 inches square or upwards)	"	10	0 0
1 & 2 Geo. IV., c. 37 and c. 84, and 4 Geo. IV., c. 69.			
<i>Timber :—</i>			
Fir Timber, 8 inches square or upwards :—			
In a British-built ship... ..	<i>The Load of</i> ... 50 Cubic feet.	2	15 0
In a ship not British-built	"	2	17 9
Of the growth and production of the British Colonies or plantations in America, and imported directly thence, 8 inches square or upwards	"	0	10 0

Customs Tariffs of the United Kingdom.

WOOD.

Principal Rates of Duty in Great Britain in 1823-4.							£	s.	d.
1 & 2 Geo. IV., c. 37 and c. 84, and 4 Geo. IV., c. 69.									
Timber— <i>continued</i> .									
Oak Timber, 8 inches square or upwards :—									
In a British-built ship	...	...	...	...	<i>The Load of</i> 50 Cubic feet	2	15	0	
In a ship not British-built	...	...	...	...	„	2	17	9	
Of the growth and production of the British Colonies or plantations in America, and imported directly thence, 8 inches square or upwards	...	...	...	...	„	0	10	0	
Timber of all sorts, not particularly enumerated or described, nor otherwise charged with duty, being 8 inches square or upwards :—									
In a British-built ship	...	...	...	...	<i>The Load of</i> 50 Cubic feet.	1	8	0	
In a ship not British-built	...	...	...	...	„	1	9	5	
Timber of all sorts, not particularly enumerated or described, nor otherwise charged with duty, being of the growth and production of the British Colonies or plantations in America, and imported directly thence, being 8 inches square or upwards									
...	...	...	...	...	<i>The Load of</i> 50 Cubic feet.	0	5	0	
The foregoing duties of Customs on Timber of and from Newfoundland direct, were suspended, and not payable until 5th July, 1824.									
United Kingdom, 1826.							£	s.	d.
Act 6 Geo. IV., c. 111. From and after 5th January, 1826.									
Anchor Stocks	...	...	...	...	<i>The Piece</i>	0	8	4	
Of the growth and production of any British Possession in America, and imported directly from thence	...	...	...	...	„	0	0	10	
Balks, viz. :—									
Under 5 inches square and under 24 feet in length	...	...	...	...	<i>The 120</i>	18	2	7	
Under 5 inches square and 24 feet in length or upwards	...	...	...	...	„	27	0	0	
Five inches square or upwards were subject and liable to the duties payable on fir timber.									
Balks of the growth and produce of any British Possession in America, and imported directly from thence, viz. :—									
Under 5 inches square and under 24 feet in length	...	...	...	...	<i>The 120</i>	3	5	0	
Under 5 inches square and 24 feet in length or upwards	...	...	...	...	„	4	17	6	
Five inches square or upwards were subject and liable to the duties payable on fir timber.									

Customs Tariffs of the United Kingdom.

WOOD.

1826.	£	s.	d.
Act 6 Geo. IV., c. 111. From and after 5th January, 1826.			
Battens, imported into Great Britain, viz. :—			
Six feet in length and not exceeding 16 feet in length, not above 7 inches in width, and not above $2\frac{3}{4}$ inches in thickness	<i>The</i>	120	
		10	0 0
Exceeding 16 feet in length and not exceeding 21 feet in length, not above 7 inches in width, and not exceeding $2\frac{3}{4}$ inches in thickness ... ..	..		11 10 0
Exceeding 21 feet in length, not above 7 inches in width, or if exceeding $2\frac{3}{4}$ inches in thickness .. .. .	..		20 0 0
Battens of the growth and produce of any British Possession in America, and imported directly from thence into Great Britain, viz. :—			
Six feet in length and not exceeding 16 feet in length, not above 7 inches in width, and not exceeding $2\frac{3}{4}$ inches in thickness	<i>The</i>	120	
		1	0 0
Exceeding 16 feet in length and not exceeding 21 feet in length, and not above 7 inches in width, and not exceeding $2\frac{3}{4}$ inches in thickness ... .. .	..		1 3 0
Exceeding 21 feet in length, not above 7 inches in width, or if exceeding $2\frac{3}{4}$ inches in thickness ... .. .	..		2 0 0
Battens imported into Ireland, viz. :—			
Eight feet in length and not exceeding 12 feet in length, not above 7 inches in width, and not exceeding $3\frac{1}{4}$ inches in thickness	<i>The</i>	120	
		8	6 3
Exceeding 12 feet in length and not exceeding 14 feet in length, not above 7 inches in width, and not exceeding $3\frac{1}{4}$ inches in thickness ... .. .	..		9 14 0
Exceeding 14 feet in length and not exceeding 16 feet in length, not above 7 inches in width, and not exceeding $3\frac{1}{4}$ inches in thickness ... .. .	..		11 1 8
Exceeding 16 feet in length and not exceeding 18 feet in length, not above 7 inches in width, and not exceeding $3\frac{1}{4}$ inches in thickness .. .. .	..		12 9 4
Exceeding 18 feet in length and not exceeding 20 feet in length, not above 7 inches in width, and not exceeding $3\frac{1}{4}$ inches in thickness ... .. .	..		13 17 2
Exceeding 20 feet in length, not above 7 inches in width, and not exceeding $3\frac{1}{4}$ inches in thickness ... .. .	..		34 6 1
Batten Ends imported into Great Britain, viz. :—			
Under 6 feet in length, not above 7 inches in width, and not exceeding $2\frac{3}{4}$ inches in thickness	<i>The</i>	120	
		3	0 0
Under 6 feet in length, not above 7 inches in width, and exceeding $2\frac{3}{4}$ inches in thickness ... .. .	..		6 0 0

Customs Tariffs of the United Kingdom.

WOOD.

1826.	£	s.	d.
Act 6 Geo. IV., c. 111. From and after 5th January, 1826.			
Batten Ends of the growth and produce of any British Possession in America, and imported directly from thence into Great Britain, viz. :—			
Under 6 feet in length, not above 7 inches in width, and not exceeding 2½ inches in thickness	<i>The</i>	120	
		0	7 6
Under 6 feet in length, not above 7 inches in width, and exceeding 2½ inches in thickness	"		0 15 0
Batten Ends imported into Ireland, viz. :—			
Under 8 feet in length, not above 7 inches in width, and not exceeding 3½ inches in thickness	<i>The</i>	120	
		4	14 5
Under 8 feet in length, if exceeding 3½ inches in thickness	"		9 3 1
Battens and Batten Ends of all sorts, of the growth and produce of any British Possession in America, and imported directly from thence			
	<i>The</i>	120	
		0	8 3
Beech Plank, 2 inches in thickness or upwards	<i>The Load containing 50 Cubic Feet</i>		
		2	8 3
Of all sorts, of the growth and produce of any British Possession in America, and imported directly from thence into Ireland...	<i>The</i>	120	
		0	8 4
Beech Quarters, viz. :—			
Under 5 inches square, and under 24 feet in length	<i>The</i>	120	
		4	10 8
Five inches square, and under 8 inches square, or if 24 feet in length, or upwards	"		12 3 6
Of all sorts, under 8 inches square, of the growth and produce of any British Possession in America, and imported directly from thence	"		0 16 3
Boards, viz. :—			
Beech Boards, viz. :—			
Under 2 inches in thickness, and under 15 feet in length	<i>The</i>	120	
		4	9 6
Under 2 inches in thickness, and if 15 feet in length, or upwards	"		8 19 0
Clap Boards, viz. :—			
Not exceeding 5 feet 3 inches in length, and under 8 inches square	<i>The</i>	120	
		6	2 0
Of the growth and produce of any British Possession in America, and imported directly from thence	"		0 12 4
Linn Boards, or White Boards for Shoemakers, viz. :—			
Under 4 feet in length, and under 6 inches in thickness	<i>The</i>	120	
		6	16 6
Four feet in length, or 6 inches in thickness, or upwards	"		13 13 0

Customs Tariffs of the United Kingdom.

WOOD.

1826.	£	s.	d.
Act 6 Geo. IV., c. 111. From and after 5th January, 1826.			
Boards—continued.			
Oak Boards, viz. :—			
Under 2 inches in thickness, and under 15 feet in length ...	<i>The</i>	120	
		18	1 0
Under 2 inches in thickness, and if 15 feet in length, or upwards ...	"	36	2 0
Outside Slabs, or Paling Boards, hewed on one side, not exceeding 7 feet in length, and not above 1½ inches in thickness ...	"	2	0 0
Outside Slabs, or Paling Boards, hewed on one side, exceeding 7 feet in length, and not exceeding 12 feet in length, and not above 1½ inches in thickness ...	"	4	0 0
Outside Slabs, or Paling Boards, hewed on one side, exceeding 12 feet in length, or exceeding 1½ inches in thickness, were subject and liable to the Duties payable on Deals.			
Outside Slabs, or Paling Boards, hewed on one side, of the growth or produce of any British Possession in America, and imported directly from thence, viz. :—			
Not exceeding 7 feet in length, and not above 1½ inches in thickness ...	<i>The</i>	120	
		0	5 0
Exceeding 7 feet in length, and not exceeding 12 feet in length, and not above 1½ inches in thickness ...	"	0	10 0
Exceeding 12 feet in length, or exceeding 1½ inches in thickness, were subject and liable to the Duties payable on Deals.			
Pipe Boards, viz. :—			
Above 5 feet 3 inches in length, and not exceeding 8 feet in length, and under 8 inches square ...	<i>The</i>	120	
		9	3 0
Exceeding 8 feet in length, and under 8 inches square ...	"	18	6 0
Of all Sorts, exceeding 5 feet 3 inches in length, and under 8 inches square, of the growth and produce of any British Possession in America, and imported directly from thence	"	0	19 6
Wainscot Boards, viz. :—			
The Foot, containing 12 feet in length and 1 inch in thickness, and so in proportion for any greater or lesser length or thickness ...	"	0	4 0
Boards of all Sorts, not otherwise enumerated or described, of the growth and produce of any British Possession in America, and imported directly from thence ...	<i>The</i>	120	
		0	8 4
Bowsprits. See Masts.			
Deals, to be used in Mines, viz. :—			
Above 7 inches in width, being 8 feet in length, and not above 10 feet in length, and not exceeding 1½ inches in thickness ...	<i>The</i>	120	
		8	2 6

Customs Tariffs of the United Kingdom.

WOOD.

1826.		£	s.	d.
Act 6 Geo. IV., c. 111. From and after 5th January, 1826.				
Deals, imported into Great Britain, viz. :—				
Above 7 inches in width, being 6 feet in length, and not above 16 feet in length, and not exceeding $3\frac{1}{4}$ inches in thickness ...	<i>The 120</i>	19	0	0
Above 7 inches in width, above 16 feet in length, and not above 21 feet in length, and not exceeding $3\frac{1}{4}$ inches in thickness ...	„	22	0	0
Above 7 inches in width, above 21 feet in length, and not above 45 feet in length, and not above $3\frac{1}{4}$ inches in thickness ...		44	0	0
Above 45 feet in length, or above $3\frac{1}{4}$ inches in thickness (not being timber 8 inches square or upwards) ...	<i>The Load containing 50 Cubic Feet</i>	2	10	0
And further	<i>The 120</i>	6	0	0
Of the growth and produce of any British Possession in America, and imported directly from thence into Great Britain, viz. :—				
Above 7 inches in width, being 6 feet in length and not above 16 feet in length, and not exceeding $3\frac{1}{4}$ inches in thickness	<i>The 120</i>	2	0	0
Above 7 inches in width, above 16 feet in length, and not above 21 feet in length, and not exceeding $3\frac{1}{4}$ inches in thickness	„	2	10	0
Above 7 inches in width, being 6 feet in length, and not above 21 feet in length, and exceeding $3\frac{1}{4}$ inches in thickness	„	4	0	0
Above 7 inches in width, exceeding 21 feet in length, and not exceeding 4 inches in thickness	„	5	0	0
Above 7 inches in width, exceeding 21 feet in length, and exceeding 4 inches in thickness (not being timber 8 inches square or upwards)	„	10	0	0
Imported into Ireland, viz. :—				
Above 7 inches in width, and not exceeding 12 inches in width, and not exceeding $3\frac{1}{4}$ inches in thickness, viz. :—				
Eight feet in length, and not exceeding 12 feet in length	<i>The 120</i>	12	9	5
Exceeding 12 feet in length, and not exceeding 14 feet in length	„	14	11	0
Exceeding 14 feet in length, and not exceeding 16 feet in length	„	16	12	6
Exceeding 16 feet in length, and not exceeding 18 feet in length	„	18	14	1
Exceeding 18 feet in length, and not exceeding 20 feet in length	„	20	15	7
Above 7 inches in width, and not exceeding 12 inches in width, and exceeding $3\frac{1}{4}$ inches in thickness, viz. :—				
Eight feet in length, and not exceeding 20 feet in length	<i>The 120</i>	41	11	3
Above 7 inches in width and not exceeding 12 inches in width, and not exceeding 4 inches in thickness, and exceeding 20 feet in length	„	51	9	2

Customs Tariffs of the United Kingdom.

WOOD.

1826.	£	s.	d.
Act 6 Geo. IV., c. 111. From and after 5th January, 1826.			
Deals—continued.			
Imported into Ireland—continued.			
Above 7 inches in width, and not exceeding 12 inches in width, and exceeding 4 inches in thickness, and exceeding 20 feet in length	<i>The</i>	120	
		100	6 1
Deal Ends imported into Great Britain, viz. :—			
Above 7 inches in width, being under 6 feet in length, and not exceeding 3¼ inches in thickness	<i>The</i>	120	
		6	0 0
Above 7 inches in width, being under 6 feet in length, and exceeding 3¼ inches in thickness	,	12	0 0
Deal Ends of the growth and produce of any British Possession in America, and imported directly from thence into Great Britain, viz. :—			
Above 7 inches in width, being under 6 feet in length, and not exceeding 3¼ inches in thickness	<i>The</i>	120	
		0	15 0
Above 7 inches in width, being under 6 feet in length, and not exceeding 3¼ inches in thickness	,	1	10 0
Deal Ends imported into Ireland, viz. :—			
Above 7 inches in width, and not exceeding 12 inches in width, and under 8 feet in length, viz. :—			
Not exceeding 3¼ inches in thickness	<i>The</i>	120	
		7	1 8
Exceeding 3¼ inches in thickness	,	13	14 8
Deals and Deal Ends, viz. :—			
Of all Sorts, of the growth and produce of any British Possession in America, and imported directly from thence into Ireland	<i>The</i>	120	
		0	8 3
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, viz. :—			
If exceeding 12 inches in width, and not exceeding 15 inches in width, twenty-five per cent. or one-fourth of the aforesaid rates.			
If exceeding 15 inches in width, and not exceeding 18 inches in width, fifty per cent. or one-half of the aforesaid rates.			
If exceeding 18 inches in width, and not exceeding 21 inches in width, seventy-five per cent., or three-fourths of the aforesaid rates.			
If exceeding 21 inches in width, one hundred per cent. or an additional duty, equal to the aforesaid rates respectively.			
Firewood, not fit or proper to be used other than as such, viz. :—			
The fathom, 6 feet wide and 6 feet high		0	19 0
Of the growth and produce of any British Possession in America, and imported directly from thence, the fathom, 6 feet wide and 6 feet high		0	0 10

Customs Tariffs of the United Kingdom.

WOOD.

1826.	£	s.	d.
Act 6 Geo. IV., c. 111. From and after 5th January, 1826.			
Fir Quarters, viz. :—			
Under 5 inches square, and under 24 feet in length <i>The 120</i>	18	2	7
Under 5 inches square, and 24 feet in length or upwards "	27	0	0
Five inches square or upwards were subject and liable to the duties payable on Fir Timber.			
Fir Quarters, of the growth and Produce of any British Possession in America, and imported directly from thence, viz. :—			
Under 5 inches square, and under 24 feet in length "	3	5	0
Under 5 inches square, and 24 feet in length, or upwards "	4	17	6
Five inches square, or upwards, were subject and liable to the duties payable on Fir Timber.			
Fir Timber. See Timber.			
Handspikes, viz. :—			
Under 7 feet in length <i>The 120</i>	2	0	0
Seven feet in length or upwards "	4	0	0
Handspikes of the growth and produce of any British Possession in America, and imported directly from thence, viz. :—			
Under 7 feet in length "	0	2	6
Seven feet in length or upwards "	0	5	0
Knees of Oak, viz. :—			
Under 5 inches square <i>The 120</i>	0	10	0
Five inches square and under 8 inches square "	4	0	0
.. .. <i>The Load containing 50 Cubic Feet</i>			
Eight inches square or upwards <i>50 Cubic Feet</i>	1	6	0
Of the growth of any British Possession in America, and imported directly from thence, viz. :—			
Under 5 inches square... .. <i>The 120</i>	0	2	0
Five inches square and under 8 inches square "	0	15	0
.. .. <i>The Load containing 50 Cubic Feet</i>			
Eight inches square or upwards <i>50 Cubic Feet</i>	0	5	0
Lathwood, viz. :—			
.. .. <i>The Fathom, 6 Feet wide and 6 Feet high</i>			
In pieces under 5 feet in length <i>and 6 Feet high</i>	4	5	0
In pieces 5 feet in length and under 8 feet in length "	6	16	0
Eight feet in length and under 12 feet in length "	10	4	0

Customs Tariffs of the United Kingdom.

WOOD.

1826.	£	s.	d.
Act 6 Geo. IV., c. 111. From and after 5th January, 1826.			
Lathwood—continued.			
Twelve feet long or upwards			
			<i>The Fathom, 6 Feet long and 6 Feet high</i>
	13	12	0
Of the growth of any British Possession in America, and imported directly from thence, viz. :—			
In pieces under 5 feet in length			
			<i>The Fathom, 6 Feet wide ...and 6 Feet high</i>
	0	15	0
In pieces 5 feet in length or upwards			"
	1	5	0
Masts, Yards, or Bowsprits, viz. :—			
Six inches in diameter and under 8 inches			
			<i>each</i>
	0	8	0
Eight inches in diameter and under 12 inches			"
	1	2	0
Twelve inches in diameter or upwards			
			<i>The Load containing ... 50 Cubic Feet</i>
	2	15	0
Masts, Yards or Bowsprits, of the growth of any British Possession in America, and imported directly from thence, viz. :—			
Six inches in diameter and under 8 inches			
			<i>each</i>
	0	1	6
Eight inches in diameter and under 12 inches			"
	0	4	0
Twelve inches in diameter or upwards			
			<i>The Load containing ... 50 Cubic Feet</i>
	0	10	0
Oak Plank, viz. :—			
Two inches in thickness or upwards			
			<i>The Load containing ... 50 Cubic Feet</i>
	4	0	0
Oak Plank, of the growth of any British Possession in America, and imported directly from thence, viz. :—			
Two inches in thickness or upwards			
			"
	0	15	0
Oak Timber. See Timber.			
Oars			
			<i>The 120</i>
	14	19	3
Of the growth of any British Possession in America, and imported directly from thence			
			"
	0	19	6
Spars, viz. :—			
Under 22 feet in length, and under 4 inches in diameter, exclusive of the bark			
			<i>The 120</i>
	2	8	0
Twenty-two feet in length or upwards, and under 4 inches in diameter, exclusive of the bark			
			"
	4	5	0
Four inches in diameter, and under 6 inches in diameter, exclusive of the bark			
			"
	9	0	0

Customs Tariffs of the United Kingdom.

WOOD.

1826.	£	s	d.
Act 6 Geo. IV., c. 111. From and after 5th January, 1826.			
Spars—continued.			
Of the growth of any British Possession in America, and imported directly from thence, viz. :—			
Under 22 feet in length, and under 4 inches in diameter, exclusive of the bark	0	9	0
Twenty-two feet in length or upwards, and under 4 inches in diameter, exclusive of the bark	0	16	0
Four inches in diameter, and under 6 inches in diameter, exclusive of the bark	1	15	0
Spokes for Wheels, viz. :—			
Not exceeding 2 feet in length The 1,000	3	7	4
Exceeding 2 feet in length... ..	6	14	8
Of all sorts of the growth of any British Possession in America, and imported directly from thence	0	6	4
Staves, viz. :—			
Not exceeding 36 inches in length, not above 3 inches in thickness, and not exceeding 7 inches in breadth The 120	1	3	0
Above 36 inches in length, and not exceeding 50 inches in length, not above 3 inches in thickness, and not exceeding 7 inches in breadth	2	6	0
Above 50 inches in length, and not exceeding 60 inches in length, not above 3 inches in thickness, and not exceeding 7 inches in breadth	3	0	0
Above 60 inches in length, and not exceeding 72 inches in length, not above 3 inches in thickness, and not exceeding 7 inches in breadth The 120	4	4	0
Above 72 inches in length, not above 3 inches in thickness, and not exceeding 7 inches in breadth	4	16	0
Above 3 inches in thickness, or above 7 inches in breadth, and not exceeding 63 inches in length, were deemed Clap Boards, and charged with duty accordingly.			
Above 3 inches in thickness, or above 7 inches in breadth, and exceeding 63 inches in length, were deemed Pipe Boards, and charged with duty accordingly.			
Being the growth of any of the United States of America, or of the growth of East or West Florida, and imported from thence respectively, not exceeding 1½ inches in thickness, were charged with one-third part only of the duties imposed on Staves.			
Being the growth of, and imported directly from the Ionian Islands, were charged at the same rate of duty as Staves of the United States of America, when imported directly from thence.			
			Repealed, 7 and 8 Geo. IV., c. 56.

Customs Tariffs of the United Kingdom.

WOOD.

1826.	£	s.	d.
Act 6 Geo. IV., c. 111. From and after 5th January, 1826.			
Staves—continued.			
* Of the growth of any British Possession in America, and imported directly from thence, viz. :—			
Not exceeding 36 inches in length, not above 3½ inches in thickness, and not exceeding 7 inches in breadth ...	<i>The 120</i>	0	2 0
Above 36 inches in length, and not exceeding 50 inches in length, not above 3½ inches in thickness, and not exceeding 7 inches in breadth	"	0	4 0
Above 50 inches in length, and not exceeding 60 inches in length, not above 3½ inches in thickness, and not exceeding 7 inches in breadth	"	0	6 0
Above 60 inches in length, and not exceeding 72 inches in length, not above 3½ inches in thickness, and not exceeding 7 inches in breadth	"	0	8 0
Above 72 inches in length, not above 3½ inches in thickness, and not exceeding 7 inches in breadth	"	0	10 0
Not exceeding 1½ inches in thickness, were charged with one-third part of the duty on such Staves.			
Above 3½ inches in thickness, or above 7 inches in breadth, and exceeding 63 inches in length, were deemed Clap Boards, and charged with duty accordingly.			
Above 3½ inches in thickness, or above 7 inches in breadth, and exceeding 63 inches in length, were deemed Pipe Boards, and charged with duty accordingly.			
Teak Wood	<i>The Load containing 50 Cubic Feet</i>	1	10 0
Of the growth of any British Possession in Africa	"	0	10 0
Or other Wood fit for Ship-building, 8 inches square or upwards, the growth of any British Possession within the limits of the East India Company's Charter	"	Free.	
Timber, viz. :—			
Fir Timber, 8 inches square or upwards	<i>The Load containing 50 Cubic Feet</i>	2	15 0
Fir Timber, of the growth of any British Possession in America, and imported directly from thence, 8 inches square or upwards	"	0	10 0
Oak Timber, 8 inches square or upwards	"	2	15 0
Oak Timber, of the growth of any British Possession in America, imported directly from thence, 8 inches square or upwards	"	0	10 0
Of all Sorts, not particularly enumerated or described, nor otherwise charged with duty, being 8 inches square or upwards	"	1	8 0
Of all Sorts, not particularly enumerated or described, nor otherwise charged with duty, being of the growth of any British Possession in America, and imported directly from thence, being 8 inches square or upwards	"	0	5 0
Timber for Churches and Chapels free by 58 Geo. III., c. 45, and 59 Geo. III., c. 134.			

Customs Tariffs of the United Kingdom.

WOOD.

1826.	£	s.	d.
Act 6 Geo. IV., c. 111. From and after 5th January, 1826.			
Ufers, viz. :—			
Under 5 inches square, and under 24 feet in length	<i>The 120</i>	18	2 7
Under 5 inches square, and 24 feet in length or upwards	„	27	0 0
Five inches square or upwards were subject and liable to the duties payable on Fir Timber.			
Of the growth of any British Possession in America, and imported directly from thence, viz. :—			
Under 5 inches square, and under 24 feet in length	<i>The 120</i>	2	5 0
Under 5 inches square, and 24 feet in length or upwards	„	4	17 6
Five inches square or upwards were subject and liable to the duties payable on Fir Timber.			
Wainscot Logs, viz. :—			
Eight inches square or upwards	<i>The Load containing 50 Cubic Feet</i>	2	15 0
Of the growth of any British Possession in America, and imported directly from thence	„	0	12 0
Wood unmanufactured, of the growth of any British Possession in America, not particularly enumerated or described, nor otherwise charged with duty			
	<i>For every £100 Value</i>	5	0 0
Not particularly enumerated or described, and on which the duties due on the importation are payable according to the Value thereof, being of the growth of the British limits within the Province of Yucatan in the Bay of Honduras, and imported directly from the said Bay	„	5	0 0
Wood, unmanufactured, not particularly enumerated or described, nor otherwise charged with duty	<i>For every £100 Value</i>	20	0 0
Act 7 Geo. IV., c. 48. From and after 5th July, 1826.			
Battens imported into the United Kingdom :—			
Above 45 feet in length, or above 2½ inches in thickness (not being timber 8 inches square)	<i>The Load of 50 Cubic Feet</i>	2	10 0
And further	<i>The 120</i>	6	0 0
Beech Planks of all sorts, of the growth and produce of any British Possession in America, and imported direct from thence...	„	0	8 4
Deal Ends of the growth and produce of any British Possession in America and imported direct from thence into Great Britain, above 7 inches in width, being under 6 feet in length, and exceeding 3¼ inches in thickness	„	1	10 0
Ufers of the growth of any British Possession in America, and imported direct from thence, under 5 inches square and under 24 feet in length	„	3	5 0

Customs Tariffs of the United Kingdom.

WOOD.

1827.	£	s.	d.
Act 7 and 8 Geo. IV., c. 56. From 6th July, 1827.			
Staves, viz. :—			
Imported from any foreign country in America, or from the Ionian Islands, to be charged with the same duty as the like Staves are charged with when imported from other foreign countries.			
1828 to 1831.			
There were no alterations in the duties on Wood in these years.			
1832.			
Act 2 and 3 Will. IV., c. 84. August 3, 1832.			
Wood, fit for ship-building, imported from any British Possession within the limits of the East India Company's Charter ..	...	...	...
<i>The Load containing 50 Cubic Feet</i>	0	0	1
Imported from any other place within those limits ...	...	...	...
<i>The Load</i>	0	10	0
1833.			
Act 3 and 4 Will. IV., c. 56. 1st September, 1833.			
Wood :—			
Battens imported into Great Britain, viz. :—			
Exceeding 21 feet in length, and not exceeding 45 feet in length, not above 7 inches in width, and not exceeding 2½ inches in thickness ... ..	...	...	...
<i>The 120</i>	20	0	0
Exceeding 45 feet in length, or above 2½ inches in thickness (not being Timber 8 inches square) ... ..	...	...	...
<i>The Load containing 50 Cubic Feet</i>	2	10	0
And further ... ..	...	...	...
<i>120</i>	6	0	0
Battens imported into Ireland, viz. :—			
Exceeding 20 feet in length, and not exceeding 45 feet in length, and not above 7 inches in width, and not exceeding 3½ inches in thickness ... ..	...	...	...
<i>The 120</i>	34	6	1
Exceeding 45 feet in length, or above 3½ inches in thickness (not being Timber 8 inches square) ... ..	...	...	...
<i>The Load containing 50 Cubic Feet</i>	2	10	0
And further ... ..	...	...	...
<i>The 120</i>	6	0	0
Ufers :—			
Imported from any British Possession in America, viz. :—			
Under 5 inches square, and under 24 feet in length ...	...	...	...
<i>The 120</i>	3	5	0
1834.			
No change.			

Customs Tariffs of the United Kingdom.

WOOD.

1835.		£	s.	d.	
Act 5 and 6 Will. IV., c. 40. 31st August, 1835.					
The duties payable under the authority of Act 3 and 4 Will. IV., c. 56 (1833), upon wood imported from Europe shall be due and payable upon wood the produce of Europe, although imported from some British Possession in America.					
1836.					
Act 6 and 7 Will. IV., c. 60. August 13, 1836.					
Teak Wood	The Load	0	10	0
Imported from any British Possession within the limits of the East India Company's Charter	"	0	0	1
1837.					
No change.					
1838.					
Act 1 and 2 Vic., c. 113. From 16th August, 1836.					
Lancewood timber or masts	Load	0	10	0
1839.					
No change.					
1840.					
Act 3 and 4 Vic., c. 17.					
From and after 18th May, 1840, to 25th June, 1840. Five per cent. additional on all duties on Wood.					
Act 3 and 4 Vic., c. 19. 25th June, 1840.					
After 25th June 1840, the following additional duties :—					
On all timber, wood, or wood goods, which under any law now in force are made chargeable with their respective duties by the load, containing 50 cubic feet...	The Load	0	1	6
Battens imported into Great Britain, viz. :—					
Six feet in length and not exceeding 16 feet in length, not above 7 inches in width, and not above 2½ inches in thickness	The 120	0	7	6
Exceeding 16 feet in length and not exceeding 21 feet in length, not above 7 inches in width, and not exceeding 2½ inches in thickness	"	0	9	0
Exceeding 21 feet in length and not exceeding 45 feet in length, not above 7 inches in width, and not exceeding 2½ inches in thickness	"	1	1	0
Exceeding 45 feet in length or above 2½ inches in thickness (not being timber 8 inches square)	The Load, containing 50 Cubic Feet	0	1	6

Customs Tariffs of the United Kingdom.

WOOD.

1840.	£	s.	d.
Act 3 and 4 Vic., c. 19. 25th June, 1840.			
Battens of the growth and produce of any British Possession in America, and imported directly from thence into Great Britain, viz. :—			
Six feet in length and not exceeding 16 feet in length, not above 7 inches in width, and not exceeding 2½ inches in thickness	<i>The 120</i>	0	7 6
Exceeding 16 feet in length and not exceeding 21 feet in length, and not above 7 inches in width, and not exceeding 2½ inches in thickness	"	0	9 0
Exceeding 21 feet in length, not above 7 inches in width, or if exceeding 2½ inches in thickness	"	0	12 0
Battens imported into Ireland, viz. :—			
Eight feet in length and not exceeding 12 feet in length, not above 7 inches in width, and not exceeding 3½ inches in thickness	"	0	6 0
Exceeding 12 feet in length and not exceeding 14 feet in length, not above 7 inches in width, and not exceeding 3½ inches in thickness	"	0	7 6
Exceeding 14 feet in length and not exceeding 16 feet in length, nor above 7 inches in width, and not exceeding 3½ inches in thickness	"	0	9 0
Exceeding 16 feet in length and not exceeding 18 feet in length, not above 7 inches in width, and not exceeding 3½ inches in thickness	"	0	9 0
Exceeding 18 feet in length and not exceeding 20 feet in length, not above 7 inches in width, and not exceeding 3½ inches in thickness	<i>The 120</i>	0	10 6
Exceeding 20 feet in length and not exceeding 45 feet in length, and not above 7 inches in width, and not exceeding 3½ inches in thickness	"	1	5 6
Exceeding 45 feet in length, or above 3½ inches in thickness (not being timber 8 inches square)	<i>The Load containing 50 Cubic Feet</i>	0	1 6
Of all Sorts, exceeding 8 feet in length, of the growth and produce of any British Possession in America, and imported directly from thence into Ireland	<i>The 120</i>	0	6 0
Batten Ends imported into Great Britain, viz. :—			
Under 6 feet in length, not above 7 inches in width, and not exceeding 2½ inches in thickness	<i>The 120</i>	0	1 6
Under 6 feet in length, not above 7 inches in width, and exceeding 2½ inches in thickness	"	0	3 0
Batten Ends of the growth and produce of any British Possession in America, and imported directly from thence into Great Britain, viz. :—			
Under 6 feet in length, not above 7 inches in width, and not exceeding 2½ inches in thickness	<i>The 120</i>	0	1
Under 6 feet in length, not above 7 inches in width, and exceeding 2½ inches in thickness	"	0	3 0

Customs Tariffs of the United Kingdom.

WOOD.

1840.	£	s.	d.
Act 3 and 4 Vic., c. 19. 25th June, 1840.			
Batten Ends imported into Ireland, viz. :—			
Under 8 feet in length, not above 7 inches in width, and not exceeding $3\frac{1}{2}$ inches in thickness	<i>The 120</i>	0	4 6
Under 8 feet in length, if exceeding $3\frac{1}{2}$ inches in thickness	"	0	6 0
Of all sorts under 8 feet in length, of the growth and produce of any British Possession in America, and imported directly from thence into Ireland	"	0	4 6
Deals imported into Great Britain, viz. :—			
Above 7 inches in width, being 6 feet in length, and not above 16 feet in length, and not exceeding $3\frac{1}{2}$ inches in thickness	<i>The 120</i>	0	10 6
Above 7 inches in width, above 16 feet in length, and not above 21 feet in length, and not exceeding $3\frac{1}{2}$ inches in thickness	"	0	15 0
Above 7 inches in width, above 21 feet in length, and not above 45 feet in length, and not above $3\frac{1}{2}$ inches in thickness	"	1	11 6
Above 45 feet in length, or above $3\frac{1}{2}$ inches in thickness (not being timber 8 inches square or upwards)	<i>The Load containing 50 Cubic Feet</i>	0	1 6
Deals of the growth and produce of any British Possession in America, and imported directly from thence into Great Britain, viz. :—			
Above 7 inches in width, being 6 feet in length, and not exceeding 16 feet in length, and not exceeding $3\frac{1}{2}$ inches in thickness	<i>The 120</i>	0	10 6
Above 7 inches in width, above 16 feet in length, and not above 21 feet in length, and not exceeding $3\frac{1}{2}$ inches in thickness	"	0	15 0
Above 7 inches in width, being 6 feet in length, and not above 21 feet in length, and exceeding $3\frac{1}{2}$ inches in thickness	"	0	16 6
Above 7 inches in width, exceeding 21 feet in length, and not exceeding 4 inches in thickness	"	1	1 0
Above 7 inches in width, exceeding 21 feet in length, and exceeding 4 inches in thickness (not being timber 8 inches square or upwards)	"	1	7 0
Deals imported into Ireland, viz. :—			
Above 7 inches in width, and not exceeding 12 inches in width, and not exceeding $3\frac{1}{2}$ inches in thickness, viz. :—			
Eight feet in length and not exceeding 12 feet in length	<i>The 120</i>	0	10 6
Exceeding 12 feet in length and not exceeding 14 feet in length	"	0	13 6
Exceeding 14 feet in length, and not exceeding 16 feet in length	"	0	15 0
Exceeding 16 feet in length, and not exceeding 18 feet in length	"	0	16 6
Exceeding 18 feet in length, and not exceeding 20 feet in length	"	0	19 6

Customs Tariffs of the United Kingdom.

WOOD.

1840.	£	s.	d.
Act 3 and 4 Vic., c. 19. 25th June, 1840.			
Deals imported into Ireland—continued.			
Above 7 inches in width, and not exceeding 12 inches in width, and exceeding 3½ inches in thickness, viz. :—			
Eight feet in length and not exceeding 20 feet in length ...	<i>The</i>	120	
	1	2	6
Above 7 inches in width, and not exceeding 12 inches in width, and not exceeding 4 inches in thickness, and exceeding 20 feet in length	"	1	4 0
Above 7 inches in width, and not exceeding 12 inches in width, and exceeding 4 inches in thickness, and exceeding 20 feet in length	"	2	8 0
Of all sorts, exceeding 8 feet in length, of the growth and produce of any British Possession in America, and imported directly from thence into Ireland	"	0	10 6
Deal Ends imported into Great Britain, viz. :—			
Above 7 inches in width, being under 6 feet in length, and not exceeding 3½ inches in thickness	"	0	3 0
Above 7 inches in width, being under 8 feet in length, and exceeding 3½ inches in thickness	"	0	4 6
Deal Ends of the growth and produce of any British Possession in America, and imported directly from thence into Great Britain, viz. :—			
Above 7 inches in width, being under 6 feet in length, and not exceeding 3½ inches in thickness	"	0	3 0
Above 7 inches in width, being under 6 feet long, and exceeding 3½ inches in thickness	"	0	4 6
Deal Ends imported into Ireland, viz. :—			
Above 7 inches in width, and not exceeding 12 inches in width, and under 8 feet in length, viz. :—			
Not exceeding 3½ inches in thickness	"	0	7 6
Exceeding 3½ inches in thickness	"	0	9 0
Of all sorts, under 8 feet in length, of the growth and produce of any British Possession in America, and imported directly from thence into Ireland	"	0	7 6
1841.			
No change.			

Customs Tariffs of the United Kingdom.

WOOD.

1842.	£	s.	d.	£	s.	d.
Act 5 and 6 Vic., c. 47.						
Timber and Wood, not otherwise charged :—						
Timber or Wood, not being Deals, Battens, Boards, Staves, Handspikes, Oars, Lathwood, or other Timber or Wood, sawn, split, or otherwise dressed except hewn, and not being Timber or Wood otherwise charged with duty						
				From and after 10th October, 1842.		From and after 10th October, 1843.
				*		*
... .. <i>The Load of</i> 50 <i>Cubic Feet</i>	1	10	0		1	5 0
Of and from British Possessions... ..	0	1	0		0	1 0
Deals, Battens, Boards, or other Timber or Wood, sawn or split, and not otherwise charged with duty	1	18	0		1	12 0
Of and from British Possessions... ..	0	2	0		0	2 0

* Five per cent. additional on the amount of the above duties was also chargeable.

Or in lieu of the duties hereinbefore imposed upon Wood by the load, according to the cubic content, the importer might have the option, at the time of passing the first entry, of entering Battens, Batten Ends, Boards, Deals, Deal Ends, and Plank, by Tale, if of or from foreign countries, according to the following dimensions, viz. :—

1842.	From and after the 10th October 1842.			From and after the 10th October 1843.		
Act 5 and 6 Victoria, c. 47. From and after 10th October, 1842.						
	Not above 7 inches in width.	Not above 1½ inches in thickness. *	Above 1½ inches and not above 2½ inches in thickness. *	Not above 1½ inches in thickness. *	Above 1½ inches and not above 2½ inches in thickness. *	
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Battens and Batten Ends :—						
Not above 6 feet in length <i>The</i> 120	"	1 16 7	3 13 2	1 10 10	3 1 7	
Above 6 and not above 9 feet in length ..	"	2 14 10	5 9 9	2 6 2	4 12 5	
Above 9 and not above 12 feet in length ..	"	3 13 2	7 6 4	3 1 7	6 3 2	
Above 12 and not above 15 feet in length ..	"	4 11 5	9 2 10	3 17 0	7 14 0	
Above 15 and not above 18 feet in length ..	"	5 9 9	10 19 6	4 12 5	9 4 10	
Above 18 and not above 21 feet in length ..	"	6 8 0	12 16 0	5 7 9	10 15 7	
	Not above 9½ inches in width.	Not above 1½ inches in thickness. *	Above 1½ inches and not above 3½ inches in thickness. *	Not above 1½ inches in thickness. *	Above 1½ inches and not above 3½ inches in thickness. *	
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Boards, Deals, Deal Ends, and Plank :—						
Not above 6 feet in length <i>The</i> 120	"	2 18 8	5 17 4	2 9 5	4 18 10	
Above 6 and not above 9 feet in length ..	"	4 8 0	8 16 0	3 14 1	7 8 3	
Above 9 and not above 12 feet in length ..	"	5 17 4	11 14 8	4 13 10	9 17 8	
Above 12 and not above 15 feet in length ..	"	7 6 8	14 13 4	6 3 6	12 7 1	
Above 15 and not above 18 feet in length ..	"	8 16 0	17 12 0	7 8 3	14 16 6	
Above 18 and not above 21 feet in length ..	"	10 5 4	20 10 8	8 12 11	17 5 11	

Customs Tariffs of the United Kingdom.

WOOD.

1842.	—	From and after the 10th October 1842.		From and after the 10th October 1843.	
Act 5 and 6 Victoria, c. 47. From and after 10th October, 1842.					
Boards, Deals, Deal Ends, and Plank— <i>cont.</i>					
		Not above 1½ inches in thickness. * £ s. d.	Above 1½ inches and not above 3½ inches in thickness. * £ s. d.	Not above 1½ inches in thickness. * £ s. d.	Above 1½ inches and not above 3½ inches in thickness. * £ s. d.
Not above 6 feet in length	Above 9½ inches and not above 11½ inches in width.	3 11 0	7 2 0	2 19 10	5 19 7
Above 6 and not above 9 feet in length <i>The 120</i>	„	5 6 6	10 13 0	4 9 8	8 19 5
Above 9 and not above 12 feet in length „	„	7 2 0	14 4 0	5 19 7	11 19 2
Above 12 and not above 15 feet in length „	„	8 17 6	17 15 0	7 9 6	14 19 0
Above 15 and not above 18 feet in length „	„	10 13 0	21 6 0	8 19 5	17 18 9
Above 18 and not above 21 feet in length „	„	12 8 6	24 17 0	10 9 4	20 18 7

* Five per cent. additional on all these duties was also chargeable.

		£	s.	d.	£	s.	d.
		Of or from Foreign Countries.*			Of and from British Possessions.*		
Staves	<i>The Load of</i> ... 50 Cubic Feet	1	8	0	0	2	0
Birch , hewn, not exceeding 3 feet in length, nor exceeding 8 inches square, imported for the sole purpose of making Herring Barrels for the use of the Fisheries	„	0	1	0	0	1	0
Firewood	<i>The Fathom of</i> ... 216 Cubic Feet	0	10	0	Free.		
Handspikes :—							
Not exceeding 7 feet in length	<i>The 120</i>	1	0	0	0	0	6
Exceeding 7 feet in length	„	2	0	0	0	1	0
Hoops :—							
Not exceeding 7½ feet in length	<i>The 1,000</i>	0	2	0	0	0	4
Not exceeding 9 feet in length	„	0	3	0	0	0	6
Exceeding 9 feet in length	„	0	5	0	0	1	0
Knees :—							
Under 5 inches square	<i>The 120</i>	0	10	0	0	0	3
5 inches and under 8 inches square	„	2	0	0	0	1	0
Lathwood	<i>The Fathom of</i> ... 216 Cubic Feet	2	0	0	0	1	0
Oars	<i>The 120</i>	7	10	0	0	3	9

* Five per cent. additional on all these duties was also chargeable.

Customs Tariffs of the United Kingdom.

WOOD.

1842.					£	s.	d.	£	s.	d.
					Of or from Foreign Countries.			Of and from British Possessions.		
Spars or Poles :—					*			*		
Under 22 feet in length, and under 4 inches in diameter	...	...	...	<i>The 120</i>	1	0	0	0	0	6
22 feet in length and upwards, and under 4 inches in diameter	...	...	...	"	2	0	0	0	1	0
Of all lengths 4 inches and under 6 inches in diameter	...	...	...	"	4	0	0	0	2	0
Spokes for Wheels :—										
Not exceeding 2 feet in length	...	...	...	<i>The 1,000</i>	2	0	0	0	1	0
Exceeding 2 feet in length	..	...	...	"	4	0	0	0	2	0
Teak	...	...	...	<i>The Load of 50 Cubic Feet</i>	0	10	0	0	1	0
Wastewood, viz. :—										
Billetwood, or Brushwood used for the purposes of Stowage	...	...	...	<i>For every £100 Value</i>	5	0	0	0	5	0
Wood, planed, or otherwise dressed or prepared for use, and not particularly enumerated, nor otherwise charged with duty					9d. per Foot of Cubic Contents, and further for every £100 value 10 0 0			For every £100 value 5 0 0		
					From and after 10 Oct. 1843, 7½ per Foot of Cubic Contents, and further for every £100 value 10 0 0					
1843 and 1844.										
No Change.										
1845.										
Act 8 and 9 Vic., c. 90. From and after 4th August, 1845.										
Timber and Woods, not otherwise charged, viz. :—										
Not being deals, battens, boards, staves, hand-spikes, oars, lathwood, or other timber or wood, sawn, split, or otherwise dressed, except hewn, and not being timber or wood otherwise charged with duty	...	...	...	<i>The Load of 50 Cubic Feet</i>	1	5	0	0	1	0
Not otherwise charged, viz. :—										
Deals, battens, boards, or other timber or wood, sawn or split, and not otherwise charged with duty	...	...	...	<i>The Load of 50 Cubic Feet</i>	1	12	0	0	2	0
Staves	...	...	...	<i>The Load of 50 Cubic Feet</i>	1	8	0	0	2	0
Not exceeding 72 inches in length, nor 7 inches in breadth, nor 3¼ inches in thickness	...	...	...	...	Free			Free		

* Five per cent. additional on all these duties.

Customs Tariffs of the United Kingdom.

WOOD.

1845.						£	s.	d.	£	s.	d.
Act 8 and 9 Vic., c. 90. From and after 4th August, 1845.						Of or from Foreign Countries.			Of and from British Possessions.		
Birch, hewn, not exceeding 3 feet in length, nor exceeding 8 inches square, imported for the sole purpose of making herring barrels for the use of the fisheries						Free			Free		
Firewood <i>The Fathom of 216 Cubic Feet</i>						0	10	0	Free		
Handspikes, not exceeding 7 feet in length <i>The 120</i>						1	0	0	0	0	6
Exceeding 7 feet in length "						2	0	0	0	1	0
Knees, under 5 inches square "						0	10	0	0	0	3
Five inches and under 8 inches square "						2	0	0	0	1	0
Lathwood <i>The Fathom of 216 Cubic Feet</i>						2	0	0	0	1	0
Oars... .. <i>The 120</i>						7	10	0	0	3	9
Spars or Poles, under 22 feet in length and under 4 inches in diameter "						1	0	0	0	0	6
Twenty-two feet in length and upwards, and under 4 inches in diameter "						2	0	0	0	1	0
Of all lengths, 4 inches and under 6 inches in diameter "						4	0	0	0	2	0
Spokes for Wheels, not exceeding 2 feet in length <i>The 1,000</i>						2	0	0	0	1	0
Exceeding 2 feet in length "						4	0	0	0	2	0
Teak						Free			Free		
Wood for Shipbuilding, previously admitted at the same duty as teak ... ..						...			...
Wastewood, viz., billetwood or brushwood, used for the purposes of stowage <i>For every £100 of the value</i>						5	0	0	0	5	0
Wood planed, or otherwise dressed or prepared for use, and not particularly enumerated, nor otherwise charged with duty						} <i>7½d.</i> per foot of cubic content, and further for every £100 value, } 10 0 0			} For every £100 value, } 5 0 0		
Maple, being furniture wood ... ..												Free			Free
New Zealand wood, being furniture wood						Free			Free		
Walnut wood						Free			Free		

* Five per cent. additional on all these duties.

Customs Tariffs of the United Kingdom.

WOOD.

Or in lieu of the duties imposed upon wood by the load according to the cubic content, the importer might have the option, at the time of passing the first entry, of entering battens, batten ends, boards, deals, deal ends, and plank, by tale, if of or from foreign countries, according to the following dimensions, viz. :—

1845.	—	£ s. d.	£ s. d.
Act 8 and 9 Vic., c. 90. From and after 4th August, 1845.			
Battens and batten ends :—			
Not above 6 feet in length	The 120	Not above 7 inches in width.	Not above 1½ inches in thickness.
Above 6 and not above 9 feet in length	"	"	Above 1½ inches and not above 2½ inches in thickness.
Above 9 and not above 12 feet in length... ..	"	"	"
Above 12 and not above 15 feet in length	"	"	"
Above 15 and not above 18 feet in length	"	"	"
Above 18 and not above 21 feet in length	"	"	"
Boards, Deals, Deal Ends, and Plank :—			
Not above 6 feet in length	The 120	Not above 9½ inches in width.	Not above 1½ inches in thickness.
Above 6 and not above 9 feet in length	"	"	Above 1½ inches and not above 3½ inches in thickness.
Above 9 and not above 12 feet in length	"	"	"
Above 12 and not above 15 feet in length	"	"	"
Above 15 and not above 18 feet in length	"	"	"
Above 18 and not above 21 feet in length	"	"	"
Not above 6 feet in length	The 120	Above 9½ inches and not above 11½ inches in width.	"
Above 6 and not above 9 feet in length	"	"	"
Above 9 and not above 12 feet in length	"	"	"
Above 12 and not above 15 feet in length	"	"	"
Above 15 and not above 18 feet in length	"	"	"
Above 18 and not above 21 feet in length	"	"	"

* Five per cent. additional on all these duties

1846.

The duties on Foreign Wood were repealed, and in lieu thereof the following duties were imposed by Act 9 and 10 Vic., c. 23:—

1846.	£ s. d.	£ s. d.
Act 9 and 10 Vic., c. 23.		
Foreign Wood :—		
Upon Timber and Wood Goods not otherwise charged; <i>videlicet</i> :—		
Timber or Wood, not being Deals, Battens, Boards, Staves, Handspikes, Oars, Lathwood, or other Timber or Wood, sawn, split, or otherwise dressed, except hewn, and not being Timber or Wood otherwise charged with duty	<i>The Load of 50 Cubic Feet</i>	
Deals, Battens, Boards, or other Timber or Wood, sawn or split, and not otherwise charged with duty	"	
Staves, if exceeding 72 inches in length, 7 inches in breadth, or 3½ inches in thickness	"	
	From and after 5th April 1847.	From and after 5th April 1848.
	1 0 0	0 15 0
	1 6 0	1 0 0
	1 3 0	0 18

Customs Tariffs of the United Kingdom.
WOOD.

1846.	£	s.	d.	£	s.	d.			
Act 9 and 10 Vic., c. 23.				From and after 5th April, 1847.		From and after 5th April, 1848.			
Timber or Wood, not being Deals, Battens, &c.— <i>cont.</i>									
Firewood			<i>The Fathom of 216 Cubic Feet</i>	0	8	0	0	6	0
Handspikes, not exceeding 7 feet in length ...			<i>The 120</i>	0	16	0	0	12	0
Exceeding 7 feet in length			"	1	12	0	1	4	0
Knees, under 5 inches square			<i>The 120</i>	0	8	0	0	6	0
Five inches and under 8 inches square ...			"	1	12	0	1	4	0
Lathwood... ..			<i>The Fathom of 216 Cubic Feet</i>	1	12	0	1	4	0
Oars			<i>The 120</i>	6	0	0	4	10	0
Spars or Poles under 22 feet in length, and under 4 inches in diameter			"	0	16	0	0	12	0
Twenty-two feet in length and upwards, and under 4 inches in diameter ...			"	1	12	0	1	4	0
Of all lengths, 4 inches and under 6 inches in diameter			"	3	4	0	2	8	0
Spokes for Wheels, not exceeding 2 feet in length			<i>The 1,000</i>	1	12	0	1	4	0
Exceeding 2 feet in length			"	3	4	0	2	8	0
WOOD, planed, or otherwise dressed or prepared for use, and not particularly enumerated, nor otherwise charged with duty			<i>Per Foot of Cubic Contents</i>	0	0	6	0	0	4
And further			<i>For every £100 of the Value</i>	10	0	0	10	0	0

Or in lieu of the duties imposed upon Wood by the load according to the cubic content, the importer may have the option, at the time of passing the first entry, of entering Battens, Batten Ends, Boards, Deal Ends, Deals, and Plank, by tale, if of or from foreign countries, according to the following dimensions; *videlicet* :—

1847.		From and after 5th April, 1847.		From and after 5th April, 1848.			
		£	s.	d.	£	s.	d.
Act 9 and 10 Vic., c. 28.							
Battens and Batten Ends :—							
Not above 6 feet in length	<i>The 120</i>	Not above 7 inches in width.	Not above 1½ inches in thickness.	Above 1½ inches and not above 2½ inches in thickness.	Not above 1½ inches in thickness.	Above 1½ inches and not above 2½ inches in thickness.	
Not above 6 feet in length	"	"	1 4 8	2 9 3	0 18 6	1 17 0	
Above 6 and not above 9 feet in length	"	"	1 16 11	3 13 10	1 7 9	2 15 6	
Above 9 and not above 12 feet in length	"	"	2 9 3	4 18 6	1 16 11	3 13 10	
Above 12 and not above 15 feet in length	"	"	3 1 7	6 3 2	2 6 3	4 12 6	
Above 15 and not above 18 feet in length	"	"	3 13 10	7 7 8	2 15 4	5 10 8	
Above 18 and not above 21 feet in length	"	"	4 6 2	8 12 4	3 4 6	6 9 0	

Customs Tariffs of the United Kingdom.

WOOD.

1847.		From and after 5th April, 1847.		From and after 5th April, 1848.		
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Act 9 and 10 Vic., c. 23.						
Boards, Deals, Deal Ends, and Plank :—						
Not above 6 feet in length	<i>The 120</i>	Not above 9½ inches in width.	Not above 1½ inches in thickness.	Above 1½ inches and not above 3½ inches in thickness.	Not above 1½ inches in thickness.	Above 1½ inches and not above 3½ inches in thickness.
Not above 6 feet in length	<i>The 120</i>	"	1 19 6	3 19 0	1 9 10	2 19 8
Above 6 and not above 9 feet in length	"	"	2 19 3	5 18 6	2 4 5	4 8 10
Above 9 and not above 12 feet in length	"	"	3 19 0	7 18 0	3 19 2	5 18 4
Above 12 and not above 15 feet in length	"	"	4 18 10	9 17 8	3 14 2	7 8 4
Above 15 and not above 18 feet in length	"	"	5 18 7	11 17 2	4 8 11	8 17 10
Above 18 and not above 21 feet in length	"	"	6 18 4	13 16 8	5 3 8	10 7 4
Above 9½ inches and not above 11½ inches in width.						
Not above 6 feet in length	<i>The 120</i>	"	2 7 10	4 15 8	1 15 10	3 11 8
Above 6 and not above 9 feet in length	"	"	3 11 8	7 8 4	2 13 8	5 7 4
Above 9 and not above 12 feet in length	"	"	4 15 7	9 11 2	3 11 7	7 8 2
Above 12 and not above 15 feet in length	"	"	5 19 7	11 19 2	4 9 7	8 19 2
Above 15 and not above 18 feet in length	"	"	7 3 6	14 7 0	5 7 6	10 15 0
Above 18 and not above 21 feet in length	"	"	8 7 6	16 15 0	6 5 8	12 11 4
1848 and 1849.						
No change.						
1850.						
Act 13 & 14 Vic. c. 95. From and after 14th August 1850.						
Wood, Stringy Bark Wood and blue Gum Wood for Shipbuilding, and shaped for Treenails, not exceeding 3 feet in length ...					} Duties repealed.	
Locust Treenails for Shipbuilding						
Green Hart, Mora Wood, and Locust Wood for Shipbuilding ...						
Shovel Hilts						
1851.						
Act 14 & 15 Vic., c. 62. From and after 15th April 1851.						
Timber or Wood, not being Deals, Battens, Boards, Staves, Hand spikes, Oars, Lathwood, or other Timber or Wood sawn, split, or otherwise dressed, except hewn, and not being Timber or Wood otherwise charged with Duty				<i>The Load of 50 Cubic Feet</i>	0 7 6	
Deals, Battens, Boards, or other Timber, or Wood sawn or split, and not otherwise charged with Duty				"	0 10 0	
Staves, if exceeding 72 inches in length, 7 inches in breadth, or 3½ inches in thickness				"	0 9 0	

Customs Tariffs of the United Kingdom.

WOOD.

1851.							£	s.	d.
Act 14 and 15 Vic., c. 62. From and after 15th April 1851.									
Handspikes, not exceeding 7 feet in length	...	...	...	...	...	<i>The 120</i>	0	6	0
Exceeding 7 feet in length...	...	...	...	...	...	"	0	12	0
Knees, under 5 inches square...	...	...	...	...	...	"	0	3	0
5 inches and under 8 inches square	...	...	...	...	...	"	0	12	0
Lathwood	...	...	...	...	...	<i>The Fathom of 216 Cubic Feet</i>	0	12	0
Oars	...	...	...	...	...	<i>The 120</i>	2	5	0
Spars or Poles, under 22 feet in length and under 4 inches in diameter	...	...	...	...	...	"	0	6	0
22 feet in length and upwards, and under 4 inches in diameter	...	...	...	...	...	"	0	12	0
Of all lengths, 4 inches and under 6 inches in diameter	...	...	...	...	...	"	1	4	0
Wood, planed, or otherwise dressed or prepared for use, and not particularly enumerated or otherwise charged with Duty	...	...	...	...	...	<i>Per Foot of ...Cubic Contents</i>	0	0	2
And further	...	...	...	...	...	<i>For every £100 Value</i>	10	0	0

Or, in lieu of ascertaining the cubical contents in pile, the importer might have the option, at the time of passing the first entry, in respect of Planks, Deals, Deal Ends, Battens, and Batten Ends, of entering the same by Tale upon a computation of their cubic content, calculated according to the undermentioned scale, specifying in such entry the number and dimensions of the several pieces included therein; and the Duties imposed thereon by this Act were to be ascertained, computed, and charged upon the Planks, Deals, Deal Ends, Battens and Batten Ends included in such entry on the cubical contents thereof, computed in conformity with the said scale.

	Planks.	Deals.	Battens.		
			3 by 7 ins. and not above 3½ by 7½ ins.	2½ by 7 ins. and not above 2½ by 7½ ins.	2½ by 6½ ins. and not above 2½ by 6½ ins.
Not above 4 feet in length	115	95	73	61	57
Above 4 feet and not above 5 feet in length	144	118	91	77	71
Above 5 feet and not above 6 feet in length	173	142	110	92	86
Above 6 feet and not above 7 feet in length	202	165	128	107	100
Above 7 feet and not above 8 feet in length	231	189	146	123	114
Above 8 feet and not above 9 feet in length	260	213	165	138	128
Above 9 feet and not above 10 feet in length	288	236	183	153	143

Customs Tariffs of the United Kingdom.

WOOD.

		Planks.	Deals.	Battens.		
		3 by 11 ins., and not above 3½ by 11½ ins.	3 by 9 ins., and not above 3½ by 9½ ins.	3 by 7 ins., and not above 3½ by 7½ ins.	2½ by 7 ins., and not above 2¾ by 7½ ins.	2½ by 6½ ins., and not above 2¾ by 6¾ ins.
		Cubic feet.	Cubic feet.	Cubic feet.	Cubic feet.	Cubic feet.
Above 10 feet and not above 11 feet in length	... The 120	317	260	201	169	157
Above 11 feet and not above 12 feet in length	... ..	346	284	220	184	171
Above 12 feet and not above 13 feet in length	... ..	375	307	238	200	185
Above 13 feet and not above 14 feet in length	... ..	404	331	256	215	200
Above 14 feet and not above 15 feet in length	... ..	433	354	274	230	214
Above 15 feet and not above 16 feet in length	... ..	462	378	293	246	228
Above 16 feet and not above 17 feet in length	... ..	490	402	311	261	242
Above 17 feet and not above 18 feet in length	... ..	519	425	329	276	257
Above 18 feet and not above 19 feet in length	... ..	548	449	348	292	271
Above 19 feet and not above 20 feet in length	... ..	577	473	366	307	285
Above 20 feet and not above 21 feet in length	... ..	606	496	384	322	300

1852.

No change.

In lieu of the former duties on Wood and Timber the following rates were imposed by Act 16 and 17 Vic., c. 106, from 20th August, 1853 :—

1853.						£	s.	d.
Act 16 and 17 Vic., c. 106.								
The following duties, with 5% thereon, on all Wood and Timber, the produce of British Possessions, viz. :—								
Timber or Wood, not being Deals, Battens, Boards, Staves, Handspikes, Oars, Lathwood, or other Timber or Wood, sawn, split, or otherwise dressed, except hewn, and not being Timber or Wood otherwise charged with duty	...	...	...	...	<i>The Load of 50 Cubic Feet</i>	0	7	6
Of and from British Possessions	...	...	...	...	..	0	1	0
Deals, Battens, Boards, or other Timber or Wood, sawn or split, and not otherwise charged with duty	...	...	...	...	..	0	10	0
Of and from British Possessions	...	...	...	...	..	0	2	0
Or, in lieu of ascertaining the cubical contents in pile, the importer might have the option, at the time of passing the first entry, in respect of Planks, Deals, Deal Ends, Battens and Batten Ends, not the produce of the British Possessions, of entering the same by Tale upon a computation of their cubic content, calculated according to the undermentioned scale, specifying in such entry the number and dimensions of the several pieces included therein ; and the duties imposed thereon by this Act shall be ascertained, computed, and charged upon the Planks, Deals, Deal Ends, Battens and Batten Ends, included in such entry on the cubical contents thereof, computed in conformity with the said scale.								

Customs Tariffs of the United Kingdom.

WOOD.

1853.							£	s.	d.
Act 16 and 17 Vic., c. 106.									
Knees, under 5 inches square					<i>The 120</i>	0	3	0	
Of and from British Possessions					"	0	0	3	
Five and under 8 inches square					"	0	12	0	
Of and from British Possessions					"	0	1	0	
Lathwood					<i>The Fathom of 216 Cubic Feet</i>	0	12	0	
Of and from British Possessions					"	0	1	0	
Oars					<i>The 120</i>	2	5	0	
Of and from British Possessions					"	0	3	9	
Spars or Poles, under 22 feet in length, and under 4 inches in diameter					"	0	6	0	
Of and from British Possessions					"	0	0	6	
Twenty-two feet in length and upwards, and under 4 inches in diameter					"	0	12	0	
Of and from British Possessions					"	0	1	0	
Of all lengths, 4 and under 6 inches in diameter					"	1	4	0	
Of and from British Possessions					"	0	2	0	
Spokes for Wheels, not exceeding 2 feet in length					<i>The 1,000</i>	1	4	0	
Of and from British Possessions					"	0	1	0	
Exceeding 2 feet in length					"	2	8	0	
Of and from British Possessions					"	0	2	0	
Teak						Free.			
Waste Wood, viz. :—									
Billet Wood, or Brush Wood used for the purpose of stowage							Free.		
For shipbuilding, viz. :—									
Stringy Bark, Red and Blue Gum, Green Hart, Mora and Locust Woods, and Woods formerly admitted at the same duty as Teak							Free.		
Treenails of Stringy Bark, Red and Blue Gum, and Locust Woods and all Treenails of and from British Possessions							Free.		
Shovel Hilts							Free.		
Planed or otherwise dressed or prepared for use, and not particularly enumerated or otherwise charged with duty									
					<i>Per Cubic Foot</i>	0	0	2	
And further					<i>For every £100 Value</i>	10	0	0	
Of and from British Possessions					"	5	0	0	

Customs Tariffs of the United Kingdom.

WOOD.

1853.	£	s.	d.
1854 to 1859. No Change.			
1860. Act 23 Vic., c. 22 and 23, and 24 Vic., c. 110.			
Wood and Timber, Foreign and Colonial, viz. :—			
Hewn <i>The Load</i>	0	1	0
Sawn or split, planed or dressed "	0	2	0
Firewood "	0	1	0
	From and after 28th August, 1860. 23 & 24 Vic., c. 110.		
Hoops "	0	2	0
Lathwood "	0	1	0
Shovel Hilts "	0	2	0
Staves, exceeding 72 inches in length, 7 inches in breadth, or 3½ inches in thickness "	0	2	0
Not exceeding 72 inches in length, nor 7 inches in breadth, nor 3½ inches in thickness (except staves for herring barrels) "	0	1	0
Teak and Wood for shipbuilding purposes, formerly admitted free, and Treenails of all sorts "	0	1	0
Furniture or Hard Woods, viz.* <i>The Ton</i>	0	1	0
Amboyna Wood "	0	1	0
Beefwood "	0	1	0
Blackwood "	0	1	0
Boxwood "	0	1	0
Cedar "	0	1	0
Cherry Wood "	0	1	0
Cochinella "	0	1	0
Ebony "	0	1	0
Kingwood "	0	1	0
Lignum Vitæ "	0	1	0
Mahogany "	0	1	0
Maple "	0	1	0
New Zealand "	0	1	0

* The duties on Furniture or Hard Woods ceased between 1845 and 1860.

Customs Tariffs of the United Kingdom.

WOOD.

1860.	£	s.	d.
Act 23 and 24 Vic., c. 110.			
Wood and Timber, Foreign and Colonial—continued.			
Furniture or Hard Woods—continued.			
Olive Wood	<i>The Ton.</i>	0	1 0
Partridge Wood	"	0	1 0
Purple Wood	"	0	1 0
Rosewood	"	0	1 0
Santa Maria Wood	"	0	1 0
Satin Wood	"	0	1 0
Saunders or Sandal, White or Yellow	"	0	1 0
Speckled Wood	"	0	1 0
Sweetwood	"	0	1 0
Tulip Wood	"	0	1 0
Walnut Wood (except Gun Stocks)	"	0	1 0
Zebra Wood	"	0	1 0
Furniture and Hard Woods unenumerated (except Veneers) not being Ash, Beech, Birch, Elm, Oak, and Wainscot	"	0	1 0
Drawback :—		23 Vic., c. 22.	
		On and after	
		8th March 1860	
		to 28th August	
		1860.	
Wood and Timber, hewn, and Lathwood	<i>The Load</i>	0	1 0
Sawn or split, planed or dressed	"	0	2 0
Teak and Wood for Shipbuilding purposes	"	0	1 0
Mahogany, Hardwood, or Furniture Woods	<i>The Ton</i>	0	1 0
Staves not exceeding 72 inches in length, nor 7 inches in breadth, nor 3½ inches in thickness, except Staves for Herring Barrels	<i>The Load</i>	0	1 0
Act 23 & 24 Vic., c. 110. From and after 28th August 1860.			
Drawback allowed on the exportation of Wood and Timber proportionate to the duties allowed thereon.			

1861 to 1865.

No change.

The duties on Wood were repealed by Act 29 and 30 Vic., c. 36, from 9th May, 1866.

GENERAL TABLES.

SHOWING THE CUSTOMS TARIFFS OF THE UNITED
KINGDOM FROM 1823-24 TO 1896-97.

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1823-24 to 1824-25.

Acts 59 Geo. III., c. 52, 4 Geo. IV., c. 69 & 72, &c.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

A TABLE of the Duties of Customs payable on Goods, Wares, and Merchandize imported into the United Kingdom from Foreign Parts (except Goods, Wares, and Merchandize of the Growth, Produce, or Manufacture of any Place within the Limits of the Charter granted to the United Company of Merchants of England trading to the East Indies, and Goods imported from His Majesty's Settlement of the Cape of Good Hope, and the Territories and Dependencies thereof); and of the Drawbacks to be allowed on the Exportation of such Goods, Wares, and Merchandize.

ARTICLES	1823-24	1824-25
IMPORTS.	£ s. d.	£ s. d.
	<i>(Act 59 Geo. III., c. 63 & Act 1 Geo. IV., c. 69 & 72.)</i>	
Acacia Lb.	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Acetous Acid. <i>See Vinegar.</i>		
Acorus Lb.	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Adiantum "	0 0 8	0 0 8
Drawback "	0 0 5	0 0 5
Agaric Cwt.	1 18 0	1 18 0
Agates or Cornelians, viz. :—		
Polished or otherwise Manufactured <i>For every £100 Value.</i>	60 0 0	60 0 0
Rough or Unmanufactured "	20 0 0	20 0 0
Beads. <i>See Beads.</i>		
Alderney, Island of. <i>See Guernsey.</i>		
Ale. <i>See Beer.</i>		
Alkali, not being Barilla, viz. :—		
Any Article containing Soda or Mineral Alkali, whereof Mineral Alkali is the most valuable part (such Alkali not being otherwise particularly charged with Duty) :—		
If not containing a greater proportion of such Alkali than 20 per cent. :—		
Imported in a British-built ship Cwt.	0 11 4	0 11 4
Drawback "	0 5 8	0 5 8
Imported in a ship not British-built "	0 12 0	0 12 0
Drawback "	0 5 8	0 5 8
If containing more than 20 per cent., and not exceeding 25 per cent., of such Alkali :—		
Imported in a British-built ship "	0 15 0	0 15 0
Drawback "	0 7 6	0 7 6
Imported in a ship not British-built "	0 15 8	0 15 8
Drawback "	0 7 6	0 7 6

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)		
Alkali, not being Barilla, viz.—continued.		
<i>Any Article containing Soda or Mineral Alkali, &c.—continued.</i>		
<i>If containing more than 25 per cent., and not exceeding 30 per cent., of such Alkali:—</i>		
Imported in a British-built ship Cwt.	0 18 4	0 18 4
Drawback "	0 9 2	0 9 2
Imported in a ship not British-built "	0 19 0	0 19 0
Drawback "	0 9 2	0 9 2
<i>If containing more than 30 per cent., and not exceeding 40 per cent., of such Alkali:—</i>		
Imported in a British-built ship "	1 3 4	1 3 4
Drawback "	0 11 8	0 11 8
Imported in a ship not British-built "	1 4 0	1 4 0
Drawback "	0 11 8	0 11 8
<i>If containing more than 40 per cent. of such Alkali:—</i>		
Imported in a British-built ship "	1 10 0	1 10 0
Drawback "	0 15 0	0 15 0
Imported in a ship not British-built "	1 10 8	1 10 8
Drawback "	0 15 0	0 15 0
Alkanet Root Lb.	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Alkermes, Confection of Oz.	0 1 8	0 1 8
Almond Paste <i>For every £100 Value.</i>	60 0 0	60 0 0
Almonds, viz. :—		
Bitter Cwt.	1 11 8	1 11 8
Drawback "	1 8 0	1 8 0
Jordan "	4 15 0	4 15 0
Drawback "	4 4 0	4 4 0
Of any other sort "	2 7 6	2 7 6
Drawback "	2 2 0	2 2 0
Oil of. <i>See Oil.</i>		
Aloes, viz. :—		
Hepatica or Barbadoes Aloes Lb.	0 1 3	0 1 3
Drawback "	0 0 10	0 0
Socotorina, imported directly from the place of their growth "	0 2 6	0 2 6
Drawback "	0 1 8	0 1 8
Imported not directly from the place of their growth "	0 3 9	0 3 9
Drawback "	0 2 6	0 2 6
Of any other sort "	0 0 9	0 0 9
Drawback "	0 0 6	0 0 6

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
Alum <i>Cwt.</i>	0 17 6	0 17 6
Rock "	0 11 8	0 11 8
Amber, viz. :—		
Beads. <i>See Beads.</i>		
Oil of. <i>See Oil.</i>		
Rough <i>Lb.</i>	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1
Not otherwise enumerated or described <i>For every £100 Value.</i>	60 0 0	60 0 0
Ambergris <i>Oz.</i>	0 5 0	0 5 0
		(Act 5 Geo. IV., cap. 48.) From 5th April 1824. Ambergris, the produce of British Fishing. <i>Oz.</i> 0 2 0
Ambra Liquida "	0 3 4	0 3 4
America, United States of.		
NOTE.—Upon the Importation into any part of the United Kingdom of any Goods, Wares, or Merchandise, being the growth, production, or manufacture of any of the Territories of the United States of America, direct from the said Territories, in any ship or vessel built in the countries belonging to the said States, or any of them, or taken by any of the ships or vessels of war belonging to the Government, or to any of the inhabitants of the said States, having Commissions or Letters of Marque and Reprisal from the Government of the said States, and condemned as lawful Prize in any Court of Admiralty there, such ship or vessel being owned by the subjects of the said States, or any of them, and whereof the master and three-fourths of the mariners are also subjects of the said States, no higher or other Duties shall be charged or paid than such as are charged and payable upon Goods, Wares, and Merchandise of the like denomination or description, being the growth, production, or manufacture of any of the Territories of the United States of America, and being imported in British-built ships or vessels, navigated and registered according to law.		
Ammi or Ammios Seed. <i>See Seed.</i>		
Ammoniac, viz. :—		
Gum. <i>See Gum Ammoniac.</i>		
Sal. <i>See Sal Ammoniac.</i>		
Anacardium. <i>See Cashew Nuts.</i>		
Anchovies. <i>See Fish.</i>		
Angelica <i>Lb.</i>	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Angusturæ Cortex. <i>See Bark.</i>		
Animi Gum. <i>See Gum.</i>		
Anniseed. <i>See Seed.</i>		
Oil of. <i>See Oil.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A:

ARTICLES	1823-24	1824-25
IMPORTS.	£ s. d.	£ s. d.
	<small>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 72.)</small>	
Annotto or Rocou, viz. :—		
Flag Lb.	0 0 5	0 0 5
Holl or any other sort, not otherwise enumerated or described "	0 1 0	0 1 0
Antimony, viz. :—		
Grude Cwt.	0 15 0	0 15 0
Regulus of Antimony "	2 0 0	2 0 0
Apples Bushel.	0 4 0	0 4 0
Dried "	0 7 0	0 7 0
Aquafortis Cwt.	0 14 3	0 14 3
Arabic Gum. See Gum.		
Archelia. See Orchal.		
Argol Cwt.	0 4 9	0 4 9
Aristolchia Lb.	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Armenian Bole. See Bole, Armenia.		
Armenic Bole. See Bole, Armenia.		
Arquebusade Water. See Spirits.		
Arrow Root, or Powder Lb.	0 0 2	0 0 2
Arsenic, viz. :—		
White Cwt.	0 14 3	0 14 3
Of any other sort "	0 18 8	0 18 8
Asafoetida, imported directly from the place of its growth Lb.	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Imported not directly from the place of its growth "	0 1 3	0 1 3
Drawback "	0 0 9	0 0 9
Asarum Root "	0 0 8	0 0 8
Drawback "	0 0 5	0 0 5
Ashes, viz. :—		
Pearl and Pot, imported in a British-built ship Cwt.	0 11 2	0 11 2
Imported in a ship not British-built "	0 12 0	0 12 0
Of the British Plantations of America, and imported directly from thence "	0 1 8	0 1 8
Soap and Wood "	0 1 8	0 1 8
Not otherwise enumerated or described <i>For every £100 Value.</i>	20 0 0	20 0 0
Asphaltum Lb.	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Asses Each.	3 6 6	3 6 6
Attar of Roses. See Otto of Roses.		
Auripigmentum. See Orpiment.		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>						
Bacon or Hams	2	16	0	2	16	0
Badger Skins. <i>See Skins.</i>						
Balaustia	0	0	10	0	0	10
Balls, viz., Washing Balls	0	1	8	0	1	8
Balm of Gilead. <i>See Balsam.</i>						
Balsam, viz. :—						
Canada	0	1	3	0	1	3
Drawback	0	0	10	0	0	10
Copaiba or Capivi	0	2	0	0	2	0
Drawback	0	1	4	0	1	4
Riga	0	1	0	0	1	0
And further as Foreign Spirits, for every gallon British content	1	10	6½	1	10	6½
Balm of Gilead, Balsam of Peru, of Tolu, and all Balsams not otherwise enumerated or described	0	4	6	0	4	6
Bandstring Twist, the dozen knots, each knot containing 32 yards	0	5	0	0	5	0
Barbadoes Tar. <i>See Tar.</i>						
Barilla.						
If not containing a greater proportion of Mineral Alkali than 20 per cent. :—	<i>(Act 4 Geo. IV., c. 44.)</i>					
Imported in a British-built ship	0	8	6	0	8	6
Drawback	0	4	3	0	4	3
Imported in a ship not British-built	0	9	2	0	9	2
Drawback	0	4	3	0	4	3
If containing more than 20 per cent. and not exceeding 25 per cent. of such Alkali :—						
Imported in a British-built ship	0	11	3	0	11	3
Drawback	0	5	7	0	5	7
Imported in a ship not British-built	0	11	11	0	11	11
Drawback	0	5	7	0	5	7
If containing more than 25 per cent. and not exceeding 30 per cent. of such Alkali :—						
Imported in a British-built ship	0	14	6	0	14	6
Drawback	0	7	3	0	7	3
Imported in a ship not British-built	0	15	2	0	15	2
Drawback	0	7	3	0	7	3
If containing more than 30 per cent. and not exceeding 40 per cent. of such Alkali :—						
Imported in a British-built ship	0	18	6	0	18	6
Drawback	0	9	3	0	9	3
Imported in a ship not British-built	0	19	4	0	19	4
Drawback	0	9	3	0	9	3

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
<i>Barilla—continued.</i>		
If containing more than 40 per cent. of such Alkali :—		
Imported in a British-built ship Cwt.	1 2 4	1 2 4
Drawback "	0 11 3	0 11 3
Imported in a ship not British-built "	1 3 2	1 3 2
Drawback "	0 11 3	0 11 3
<i>Bark, viz. :—</i>		
Angastura Bark Lb.	0 2 4	0 2 4
Drawback "	0 1 4	0 1 4
Cascarilla Bark. <i>See Eleutheria Bark, in Bark.</i>		
Cinchona Bark. <i>See Peruvian Bark, in Bark.</i>		
Clove Bark Lb.	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Cork Tree Bark. <i>See Oak Bark, in Bark.</i>		
Eleutheria or Cascarilla Bark Lb.	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Guaiacum Bark Cwt.	1 8 0	1 8 0
Drawback "	0 18 8	0 18 8
Jesuits' Bark. <i>See Peruvian Bark, in Bark.</i>		
Oak Bark Cwt.	0 0 8	0 0 8
Oak Bark, Solid Vegetable Extract from Oak Bark. <i>See Extract.</i>		
Black Oak or Quercitron Bark for purpose of dyeing, imported from any country not in Europe, in casks containing not less than 150 lbs. net Cwt.	0 2 0	0 2 0
Otherwise imported... .. <i>For every £100 Value.</i>	20 0 0	20 0 0
Peruvian or Jesuit's Bark Lb.	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Extract or preparation of. <i>See Extract.</i>		
Red Mangrove Bark, imported in casks containing not less than 150 lbs. net Cwt.	0 0 8	0 0 8
Otherwise imported <i>For every £100 Value.</i>	20 0 0	20 0 0
Sassafras Bark Lb.	0 0 8	0 0 8
Drawback "	0 0 5	0 0 5
Simarouba Bark "	0 1 0	0 1 0
Drawback "	0 0 8	0 0 8
Winter's Bark "	0 0 8	0 0 8
Drawback "	0 0 5	0 0 5
Bark not otherwise enumerated or described, being for the use of Dyers or of Tanners, and for no other use or purpose whatever <i>For every £100 Value.</i>	20 0 0	20 0 0
Bark not particularly enumerated or described, nor otherwise charged with Duty, whether pulverized or not Lb.	0 2 0	0 2 0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
	£ s. d.	£ s. d.
	<i>(Act 59 Geo. III., c. 52, & Act 4 Geo. IV., c. 69 & 72.)</i>	
Barley, Hulled. <i>See Pearl Barley.</i>		
Barras, Dutch. <i>See Canvas, in Linen.</i>		
Basins of Marble. <i>See Marble, in Stone.</i>		
Basket Rods, the bundle, not exceeding three feet in circumference at the band <i>Bundle.</i>	0 3 2	0 3 2
Baskets <i>For every £100 Value.</i>	50 0 0	50 0 0
Bast Ropes <i>Cwt.</i>	0 10 0	0 10 0
Or Straw Hats or Bonnets. <i>See Hats.</i>		
Platting or other manufactures of Bast or Straw, for making Hats or Bonnets. <i>See Platting.</i>		
Bay Berries. <i>See Berries.</i>		
Bay, Oil of. <i>See Oil.</i>		
Bay Yarn. <i>See Woollen Yarn, in Yarn.</i>		
Bdellium, imported directly from the place of its growth... <i>Lb.</i>	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1
Imported not directly from the place of its growth "	0 2 6	0 2 6
Drawback "	0 1 8	0 1 8
Beads, viz. :—		
Amber Beads "	0 12 0	0 12 0
Coral Beads "	0 15 10	0 15 10
Crystal Beads 1,000	1 8 6	1 8 6
Jet Beads <i>Lb.</i>	0 3 2	0 3 2
Beads not otherwise enumerated or described <i>For every £100 Value.</i>	50 0 0	50 0 0
Beans. <i>See Corn.</i>		
Beans, Kidney or French Beans <i>Bushel.</i>	0 0 10	0 0 10
Bear Skins. <i>See Skins.</i>		
Beaver Skins. <i>See Skins.</i>		
Beaver Wool. <i>See Wool.</i>		
Bed Feathers. <i>See Feathers for Beds, in Feathers.</i>		
Beds. <i>See Feather Beds.</i>		
Bear or Bigg. <i>See Corn.</i>		
Beer, viz. :—		
Mum, the barrel containing 32 gallons, British Content... <i>Barrel.</i>	3 2 2	3 2 2
Spruce Beer, the barrel containing 32 gallons, British Content "	3 7 0	3 7 0
or Ale of all other sorts, the barrel containing 32 gallons, British Content "	2 14 0	2 14 0
Bees Wax. <i>See Wax.</i>		
Bell Metal. <i>See Metal.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A:

ARTICLES	1823-24	1824-25
IMPORTS.		
	£ s. d.	£ s. d.
	<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>	
Belvidere Raisins. See Raisins.		
Benjamin or Benzoin <i>Lb.</i>	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Bergamot, Essence of. See Essence.		
Berries, viz. :—		
Bay <i>Cwt.</i>	0 11 1	0 11 1
Juniper "	0 11 1	0 11 1
Yellow, for Dyers' use "	1 8 6	1 8 6
Berries for Dyers' use, not otherwise enumerated or described "	1 3 9	1 3 9
Berries not for Dyers' use, not otherwise enumerated or described <i>For every £100 Value.</i>	50 0 0	50 0 0
Bezoar Stones <i>Oz.</i>	0 2 6	0 2 6
Bigg or Bear. See Corn.		
Birds, viz., Singing Birds <i>Dozen.</i>	0 8 0	0 8 0
Bitumen Judaicum <i>Lb.</i>	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Blacking <i>Cwt.</i>	3 12 0	3 12 0
Black Latten. See Latten.		
Black Lead. See Lead.		
Bladders <i>Dozen.</i>	0 0 6	0 0 6
Blocks of Marble. See Marble Blocks, in Stone		
Blubber. See Train Oil, in Oil.		
Bole Armenic or Armenian Bole <i>Cwt.</i>	0 8 0	0 8 0
Drawback "	0 5 4	0 5 4
Bones of Cattle and other Animals, and of Fish except Whale Fins <i>For every £100 Value.</i>	1 0 0	1 0 0
Bonnets. See Hats.		
Books, printed or manuscripts, viz. :—		
half bound or in any way bound <i>Cwt.</i>	6 10 0	6 10 0
unbound "	5 0 0	5 0 0
Boraic Acid <i>Lb.</i>	0 0 4	0 0 4

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>		
Borax or Tincal, viz. :-		
Refined Lb.	0 0 6	0 0 6
Unrefined "	0 0 3	0 0 3
Botargo. See Fish		
Bottles, viz. :-		
Of Earth or Stone Dozen.	0 3 2	0 3 2
*And further for every cwt. ... Cwt.	0 5 0	0 5 0
Of Glass covered with Wicker, the dozen quarts ... Dozen Quarts.	1 2 0	1 2 0
*And further for every cwt. ... Cwt.	6 6 0	6 6 0
Of Green or Common Glass, full or empty, not of less content than one pint and not being phials, the dozen quarts Dozen Quarts.	0 8 0	0 8 0
*And further for every cwt. ... Cwt.	0 8 2	0 8 2
Of Glass, not otherwise enumerated or described ... For every £100 Value.	80 0 0	80 0 0
*And further for every cwt. ...	6 6 0	6 6 0
NOTE.—Flasks in which Wine or Oil is imported are not subject to Duty.		
Boxes of all sorts For every £100 Value.	50 0 0	50 0 0
Brandy. See Spirits.		
Brass, viz. :-		
Manufactures of, not otherwise enumerated or described ... For every £100 Value.	50 0 0	50 0 0
Powder of, for Japanning. See Powder.		
Wire. See Wire.		
Brasil. See Portugal.		
Bricks or Clinkers 1,000	1 2 6	1 2 6
Brimstone, viz. :-		
Rough, imported in a British-built ship Cwt.	0 15 0	0 15 0
Imported in a ship not British-built "	0 15 10	0 15 10
In Rolls, imported in a British-built ship "	1 0 0	1 0 0
Imported in a ship not British-built "	1 0 8	1 0 8
In Flour, imported in a British-built ship "	1 3 9	1 3 9
Imported in a ship not British-built "	1 5 0	1 5 0
The Duty paid on rough Brimstone may be repaid on such as is consumed in making Oil of Vitriol, Aquafortis or Nitrous Acid.		

* This was an Excise duty in Great Britain and a Customs duty in Ireland.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>						
Bristles, viz:—						
Dressed, imported in a British-built ship Dozen lbs.	0	12	0	0	12	0
Imported in a ship not British-built "	0	13	0	0	13	0
Rough or undressed, imported in a British-built ship "	0	3	7	0	3	7
Imported in a ship not British-built "	0	4	0	0	4	0
Bronze, all works of Art made of Bronze Cwt.	1	0	0	1	0	0
Powder. <i>See Powder.</i>						
Bruges Thread. <i>See Thread.</i>						
Buck or Deer Skins. <i>See Skins.</i>						
Buck Wheat, the quarter containing eight bushels Quarter.	0	10	0	<i>(Act 4 Geo. IV., c. 72.)</i> From and after 25th March 1824. 0 14 0		
Buffalo Hides. <i>See Hides.</i>						
Horns. <i>See Horns.</i>						
Tails. <i>See Tails.</i>						
Bugles, viz:—						
Great Lb.	0	4	0	0	4	0
Small or Seed "	0	4	0	0	4	0
Bullion and Foreign Coin of Gold or Silver				Free.		Free.
Bull Rushes, the load containing 63 Bundles Load.	0	12	0	0	12	0
Bull's Hair. <i>See Cow Hair, in Hair.</i>						
Hides. <i>See Buffalo Hides, in Hides.</i>						
Horns. <i>See Horns.</i>						
Tails. <i>See Buffalo Tails, in Tails.</i>						
Burgundy Pitch. <i>See Pitch.</i>						
Burrachas. <i>See Caoutchouc.</i>						
Burrs for Mill Stones. <i>See Stones.</i>						
Busts of Bronze. <i>See Bronze.</i>						
Or Figures of Marble or Stone. <i>See Marble, in Stone.</i>						
Not otherwise enumerated or described <i>For every £100 Value.</i>	50	0	0	50	0	0
Butter, imported in a British-built ship... .. Cwt.	1	0	0	1	0	0
Imported in a ship not British-built... .. "	1	5	0	1	5	0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<small>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</small>		
Cables, tarred or untarred, whether in use or otherwise ... <i>Cwt.</i>	1 1 6	1 1 6
Cable Yarn. <i>See Yarn.</i>		
Cajuputa, Oil of. <i>See Oil.</i>		
Cake Lac. <i>See Lac, in Gum.</i>		
Cakes, made of Linseed. <i>See Linseed Cakes.</i>		
Rape seed. <i>See Rape Cakes.</i>		
Calabar Skins. <i>See Squirrel Skins, in Skins.</i>		
Calaminaris Lapis. <i>See Lapis.</i>		
Calamus Aromaticus <i>Lb.</i>	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Calf Skins. <i>See Skins.</i>		
Calves Velves <i>Cwt.</i>	0 11 6	0 11 6
Camboguin. <i>See Gamboge.</i>		
Cambrics. <i>See Linens.</i>		
Camel Hair. <i>See Hair.</i>		
Or Mohair Yarn. <i>See Yarn.</i>		
Camomile Flowers <i>Lb.</i>	0 0 6	0 0 6
Drawback "	0 0 4	0 0 4
Camphor, viz :—		
Refined "	0 0 10	0 0 10
Unrefined "	0 0 5	0 0 5
Canada Balsam. <i>See Balsam.</i>		
Canary Seed. <i>See Seed.</i>		
Cancrorum Oculi "	0 1 3	0 1 3
Drawback "	0 0 10	0 0 10
Candles, viz :—		
Spermaceti "	0 2 6	0 2 9
Tallow <i>Cwt.</i>	3 3 4	3 3 4
Wax <i>Lb.</i>	0 2 6	0 2 6
Candlewick <i>Cwt.</i>	4 8 8	4 8 8

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.	£ s. d.	£ s. d.
	<i>(Act 59 Geo. III., c. 59 & Act 2 Geo. IV., c. 69 & 72.)</i>	
Cane Hats or Bonnets. <i>See Hats.</i>		
Platting or other Manufacture of Cane, to make Hats or Bonnets. <i>See Platting.</i>		
Canella Alba <i>Lb.</i>	0 0 8	0 0 8
Drawback "	0 0 5	0 0 5
Canes, viz :—		
Rattans 1,000	1 0 0	1 0 0
Reed Canes "	1 6 6	1 6 6
Walking <i>For every £100 Value.</i>	50 0 0	50 0 0
Cantharides <i>Lb.</i>	0 3 6	0 3 6
Drawback... .. "	0 2 4	0 2 4
Canvas. <i>See Linen.</i>		
Caoutchouc, or Elastic Gum "	0 0 5	0 0 5
Cape of Good Hope. For Duties and Drawbacks on Goods, Wares, and Merchandize imported from the Settlement of the Cape of Good Hope, and the Territories and Dependencies thereof, <i>see Table (B).</i>		
Capers <i>Lb.</i>	0 1 0	0 1 0
Capita Papaverum 1,000	0 3 6	0 3 6
Drawback "	0 2 4	0 2 4
Caps, viz :—		
Cotton <i>For every £100 Value.</i>	50 0 0	50 0 0
Worsted "	50 0 0	50 0 0
Capsicum. <i>See Pepper.</i>		
Carraway, Oil of. <i>See Oil.</i>		
Seeds. <i>See Seed.</i>		
Cardamons <i>Lb.</i>	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Extract or Preparation of. <i>See Extract.</i>		
Cards, viz., Playing Cards <i>Dozen Packs.</i>	4 0 0	4 0 0
Cariophyllorum Cortex. <i>See Clove Bark, in Bark.</i>		
Oleum. <i>See Oil of Cloves.</i>		
Carmenia Wool. <i>See Goat Hair, in Hair.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<small>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</small>		
Carmine Oz.	0 4 0	0 4 0
Carpets, viz :—		
Of Turkey, under four yards square Carpet.	1 10 0	1 10 0
Four yards square, and not exceeding six yards square "	5 10 0	5 10 0
Exceeding six yards square "	8 15 0	8 15 0
Not otherwise enumerated or described <i>For every £100 Value.</i>	50 0 0	50 0 0
Carrabe. <i>See Succinum.</i>		
Carriages of all sorts <i>For every £100 Value.</i>	50 0 0	50 0 0
Carrot Seed. <i>See Seed.</i>		
Carthamus Seed. <i>See Seed.</i>		
Cascarilla Cortex. <i>See Eleutheria Bark, in Bark.</i>		
Cashew Gum. <i>See Gum.</i>		
Nuts. <i>See Nuts.</i>		
Casks, empty <i>For every £100 value.</i>	50 0 0	50 0 0
Cassia, viz :—		
Buds Lb.	0 2 6	0 2 6
Fistula "	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Lignea "	0 2 6	0 2 6
Oil of. <i>See Oil.</i>		
Cast Iron. <i>See Iron.</i>		
Castor Lb.	0 5 0	0 5 0
Drawback "	0 3 4	0 3 4
Oil of. <i>See Oil.</i>		
Seed. <i>See Seed.</i>		
Casts of Busts, Statues or Figures, not otherwise enumerated or described Cwt.	0 2 6	0 2 6
Catechu. <i>See Terra Japonica.</i>		
Catlings, Harpstrings, or Lutestrings, the Gross, containing twelve dozen knots. Gross.	0 6 4	0 6 4
Cat Skins. <i>See Skins.</i>		
Caviare. <i>See Fish.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
<i>(Act 59 Geo. III., c. 62 & Act 4 Geo. IV., c. 69 & 72.)</i>						
Cayenne Pepper. <i>See Pepper.</i>						
Chalk, viz. :—						
Prepared or otherwise manufactured, and not otherwise enumerated or described	40	0	0	40	0	0
Unmanufactured, and not otherwise enumerated or described	20	0	0	20	0	0
Charts. <i>See Maps.</i>						
Cheese, Imported in a British-built ship	0	10	6	0	10	6
Imported in a ship not British-built	0	13	0	0	13	0
Chemical Oil. <i>See Oil.</i>						
Cherries	0	18	8	0	18	8
Dried	0	0	8	0	0	8
Chestnuts. <i>See Nuts.</i>						
Chillies. <i>See Pepper.</i>						
Chimney Pieces of Marble or Stone, Sculptured. <i>See Chimney Pieces, in Stone.</i>						
China Root	0	1	3	0	1	3
Drawback	0	0	10	0	0	10
China Ware or Porcelain, not otherwise enumerated or described	75	0	0	75	0	0
Chip Hats or Bonnets. <i>See Hats.</i>						
Manufactures of, to make Hats or Bonnets. <i>See Plating.</i>						
*Chocolate and Cocoa Paste of the British Plantations... ..	0	1	9	0	1	9
†Chocolate and Cocoa Paste not of the British Plantations	Prohibited.			Prohibited.		
Chromate of Lead. <i>See Lead.</i>						
‡Cider, the Tun containing 252 gallons, British content	29	14	6	29	14	6
Cinders, the Ton containing 20 cwt.	2	0	0	2	0	0
Cinnabaris Nativa	0	2	0	0	2	0
Drawback	0	1	4	0	1	4
Cinnamon	0	3	6	0	3	6
Drawback	0	3	2	0	3	2
The Produce of and imported from any British Colony or plantation	0	2	6	0	2	6
Drawback	0	2	3	0	2	5

* Act 4 Geo. IV., c. 69, Sec. 28.

† Act 10 Geo. L., c. 10, Sec. 2.

‡ Of this rate, £17 17s. was an Excise duty in Great Britain.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
	£ s. d.	£ s. d.
	<small>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 73.)</small>	
Cinnamon Oil. <i>See Oil.</i>		
Citrat of Lime Lb.	0 1 6	0 1 6
Citron preserved with Salt <i>For every £100 Value.</i>	20 0 0	20 0 0
Preserved with Sugar. <i>See Succadea.</i>		
Citron Water. <i>See Spirits.</i>		
Civet Oz.	0 4 9	0 4 9
Clinkers. <i>See Bricks.</i>		
Clocks <i>For every £100 Value.</i>	50 0 0	50 0 0
Cloths, Woollen. <i>See Wool, Articles made of.</i>		
Clover Seed. <i>See Seed.</i>		
Cloves Lb.	0 3 0	0 3 0
Drawback "	0 2 7	0 2 7
The Produce of and imported from any British Colony or Plantation "	0 2 0	0 2 0
Drawback "	0 1 9	0 1 9
Oil of. <i>See Oil.</i>		
Coals, the Ton of 20 cwt. Ton.	2 0 0	2 0 0
Cobalt Lb.	0 1 0	0 0 3
		<small>(Act 5 Geo. IV., c. 43.) From 5th April 1824.</small>
Coculus Indicus, imported directly from the Place of its Growth "	0 2 6	0 2 6
Imported not directly from the Place of its Growth "	0 3 9	0 3 9
Extract or Preparation of. <i>See Extract.</i>		
Cochineal Lb.	0 2 6	0 2 6
Dust "	0 0 5	0 0 5
Coco Nuts <i>For every £100 Value.</i>	20 0 0	20 0 0
Oil of. <i>See Oil.</i>		
*Cocoa Nuts, viz., of the Growth or Produce of any British Colony or Plantation Lb.	0 1 0	0 1 0
*Of any other Country or Place "	0 2 6	0 2 6
Cocoa Nut Husks or Cocoa Shells "	0 0 4	0 0 4
Codilla of Flax, subject to same Duty as Flax, for which <i>see Flax.</i>		
Hemp, subject to same Duty as Hemp, for which <i>see Hemp.</i>		

* This was an Excise duty in Great Britain and a Customs duty in Ireland.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
<small>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</small>						
*Coffee, viz., the Produce of any British Colony or Plantation in America, or of His Majesty's Dominions in Africa ... Lb.	0	1	0	0	1	0
°Of any other Country "	0	2	6	0	2	6
Coin, viz. :—						
Of Copper. See Copper.						
Foreign, of Gold or Silver. See Bullion						
Cole Seed. See Seed.						
Colocynth. See Coloquintida.						
Colophonia. See Rosin.						
Coloquintida or Colocynth imported directly from the place of its growth Lb.	0	1	8	0	1	8
Drawback "	0	1	1	0	1	1
Imported not directly from the place of its growth "	0	2	6	0	2	6
Drawback "	0	1	8	0	1	8
Colours for Painters. See Painters' Colours.						
Columbo Root Lb.	0	2	0	0	2	0
Drawback "	0	1	4	0	1	4
Comfits "	0	2	6	0	2	6
Coney Skins. See Skins.						
Wool. See Wool.						
Confection of Alkermes. See Alkermes.						
Contraeræ Radix. See Radix.						
Copaiba or Capavi Balsam. See Balsam.						
Copal Gum. See Gum.						
Copper, viz. :—						
Ore Cwt.	1	1	0	1	1	0
Old, fit only to be re-manufactured "	1	9	2	1	9	2
In Plates, and Copper-coin "	3	0	0	3	0	0
Unwrought, viz. :—						
In Bricks or Pigs, Rose Copper, and all Cast Copper "	2	14	2	2	14	2
Part Wrought, viz. :—						
Bars, Rods, or Ingots, hammered or raised "	3	15	6	3	15	6
Wire. See Wire.						
Manufactures of Copper, not otherwise enumerated or described, and Copper Plates, engraved For every £100 Value.	50	0	0	50	0	0

* This was an Excise duty in Great Britain and a Customs duty in Ireland.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
Copperas, viz. :—		
Blue <i>Cwt.</i>	0 5 0	0 5 0
Green "	0 5 0	0 5 0
White "	0 12 0	0 12 0
Coral, viz. :—		
Beads. <i>See Beads.</i>		
In Fragments <i>Lb.</i>	0 1 0	0 1 0
Whole, Polished "	0 12 0	0 12 0
Unpolished "	0 5 6	0 5 6
Cordage, tarred, or untarred, whether in use or otherwise (Standing or Running Rigging in use excepted) ... <i>Cwt.</i>	1 1 6	1 1 6
Cordial Waters. <i>See Spirits.</i>		
Coriander Seed. <i>See Seed.</i>		
Cork, imported in a British-built ship <i>Cwt.</i>	0 8 0	0 8 0
Imported in a ship not British-built "	0 8 9	0 8 9
Corks, ready-made <i>Lb.</i>	0 7 0	0 7 0
Corn. <i>See Table of Contents "Corn."</i>		
Cornu Cervi Calcinatedum <i>Lb.</i>	0 0 8	0 0 8
Cortex. <i>See Bark.</i>		
Costus <i>Lb.</i>	0 1 0	0 1 0
Drawback "	0 0 8	0 0 8
Cotton, viz. :—		
Cape. <i>See Caps.</i>		
Manufactures of Cotton, or of any other Article mixed with Cotton, being Chequered or Striped, or Printed, Painted, Stained, or Dyed after the Manufacture, or in the Thread or Yarn before the Manufacture, and not being particularly enumerated or described, not otherwise charged with Duty <i>For every £100 Value.</i>	75 0 0	75 0 0
Manufactures of Cotton, not otherwise enumerated or described "	50 0 0	50 0 0
Stockings. <i>See Stockings.</i>		
Thread. <i>See Thread.</i>		
Wool or Waste of Cotton Wool. <i>See Wool.</i>		
Yarn. <i>See Yarn.</i>		
Couhage <i>Lb.</i>	0 1 8	0 2 5
Drawback "	0 0 10	0 0 10

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 79.)		
Cow or Ox Hair. <i>See Hair.</i>		
Hides. <i>See Buffalo Hides, in Hides.</i>		
Horns. <i>See Horns.</i>		
Tails. <i>See Buffalo Tails, in Tails.</i>		
Cowitch. <i>See Coughage.</i>		
Crabs Eyes. <i>See Cancrorum Oculi.</i>		
Cranberries <i>Gallon.</i>	0 1 3	0 1 3
The Duty on Cranberries, being the Produce of and imported directly from the Island of Newfoundland, suspended until 5th July 1824.		
Crayons <i>For every £100 Value.</i>	40 0 0	40 0 0
Cream of Tartar <i>Cwt.</i>	0 15 10	0 15 10
Crystal, viz. :—		
Beads. <i>See Beads.</i>		
Rough <i>For every £100 Value.</i>	20 0 0	20 0 0
Cut, or in any way Manufactured <i>„</i>	60 0 0	60 0 0
Cubebs <i>Lb.</i>	0 2 0	0 2 0
Cucumbers, viz. :—		
Pickled, the Gallon, British Content <i>Gallon.</i>	0 2 6	0 2 6
Preserved in Salt and Water... .. <i>For every £100 Value.</i>	20 0 0	20 0 0
Culm, the ton containing 20 cwt. <i>Ton.</i>	2 0 0	2 0 0
Cummin Seed. <i>See Seed.</i>		
Currants, imported in a British-built ship <i>Cwt.</i>	2 4 4	2 4 4
Drawback <i>„</i>	2 0 0	2 0 0
Imported in a ship not British-built <i>„</i>	2 7 6	2 7 6
Drawback <i>„</i>	2 0 0	2 0 0
NOTE.—No allowance of Duty on Currants to be made on account of damage.		
Cuttle Shells <i>1,000</i>	0 12 6	0 12 6
Cyprus, Turpentine of. <i>See Turpentine.</i>		
Damask, Tabling, Towelling, or Napking. <i>See Linen.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
Dates... --- --- --- --- --- --- <i>Oct.</i>	4 10 3	4 10 3
Drawback ... --- --- --- --- --- --- "	4 0 0	4 0 0
Deer Skins. <i>See Skins.</i>		
Denia Raisins. <i>See Raisins.</i>		
Derelict. Foreign Liquors, Derelict, Jetsam, Flotsam, Lagan, or Wreck, brought or coming into the United Kingdom, are subject to the same Duties and entitled to the same Drawbacks as Liquors of the like kind regularly imported.		
Diagrydium. <i>See Scammony.</i>		
Diamonds --- --- --- --- --- --- ---	Free	Free
Diaper, Tabling, Towelling, or Napkining. <i>See Linen.</i>		
Dice ... --- --- --- --- --- --- <i>Pair.</i>	1 6 2	1 6 2
Dimity. <i>See Cotton Manufactures.</i>		
Dittany --- --- --- --- --- --- <i>Lb.</i>	0 1 0	0 1 0
Drawback ... --- --- --- --- --- --- "	0 0 3	0 0 6
Dog Skins. <i>See Skins.</i>		
Dog Fish Skins. <i>See Skins</i>		
Dog Stones. <i>See Stones.</i>		
Down, imported in a British-built ship ... --- --- --- --- --- <i>Lb.</i>	0 1 3	0 1 3
Imported in a ship not British-built ... --- --- --- --- --- "	0 1 5	0 1 5
Dragon's Blood: <i>See Sanguis Draconis.</i>		
Drawings. <i>See Prints.</i>		
Drillings. <i>See Linen.</i>		
Drugs, on which Specific Duties are payable according to the Quantity. <i>See the Several Articles in Alphabetical Order.</i>		
Not particularly enumerated or described, nor otherwise charged with Duty --- --- --- --- --- <i>For every £100 Value.</i>	50 0 0	50 0 0
Duck. <i>See Sail (loth, in Linen.</i>		
Dust, Perfumed. <i>See Hair Powder.</i>		
Dutch Barras. <i>See Canvas, in Linen,</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
<i>(Act 59 Geo. III, c. 52 & Act 4 Geo. IV, c. 69 & 72.)</i>						
Earthenware, not otherwise enumerated or described ...	For every	£100 Value.	75	0	0	75 0
East Country Linen. See German Linen, in Linen.						
East India Goods. For Duties and Drawbacks on Goods imported from places within the limits of the Charter granted to the United Company of Merchants of England trading to the East Indies, or from the Cape of Good Hope, see Table (B).						
Eels. See Fish.						
Eggs ...	120		0	0	10	0 0 10
Elastic Gum. See Camotehouc.						
Elbing Canvas. See Canvas, in Linen.						
Elemi Gum. See Gum.						
Elephants' Teeth, viz. :-						
Not exceeding the weight of 21 lbs. each Tooth ...	Cwt.		2	0	0	2 0 0
Exceeding the weight of 21 lbs. each Tooth ...	"		4	0	0	4 0 0
Eleutheria Cortex. See Bark.						
Elk Hair. See Cow Hair, in Hair.						
Elk Skins. See Skins.						
Emeralds. See Jewels.						
Emery Stones. See Stone.						
Enamel ...	Lb.		0	7	2	0 7 2
Enulae Campanae Radix. See Radix						
Erengii Radix. See Radix.						
Ermine Skins. See Skins.						
Essence, viz. :-						
Of Bergamot, or of Lemon ...	Lb.		0	4	6	0 4 6
Of Spruce ...	For every	£100 Value.	20	0	0	20 0 0
Not otherwise enumerated or described ...	Lb.		0	4	6	0 4 6
Euphorbium ...	"		0	0	8	0 0 8
Drawback ...	"		0	0	8	0 0 8

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A:

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
<i>(Act 59 Geo. III., c. 63 & Act 4 Geo. IV., c. 69 & 72.)</i>						
Extract or Preparation of, viz. :—						
Cardamons						
	<i>For every £100 Value.</i>					
75	0	0	75	0	0	
Coculus Indicus						
75	0	0	75	0	0	
Grains, viz. :—						
Guinea Grains						
75	0	0	75	0	0	
Of Paradise						
75	0	0	75	0	0	
Liquorice						
75	0	0	75	0	0	
Nux Vomica						
75	0	0	75	0	0	
Oak Bark, Solid Vegetable Extract from Oak Bark, or other Vegetable Substances to be used for the Purpose of Tanning Leather, and for no other purpose whatever						
	<i>Cwt.</i>					
0	3	0	0	3	0	
Opium						
	<i>For every £100 Value.</i>					
75	0	0	75	0	0	
Pepper, viz., Guinea Pepper						
75	0	0	75	0	0	
Peruvian or Jesuits' Bark						
	<i>Lb.</i>					
0	5	0	0	5	0	
Quassia						
	<i>For every £100 Value.</i>					
75	0	0	75	0	0	
Radix Rhatanise						
	<i>Lb.</i>					
0	5	0	0	5	0	
Vitriol						
	<i>For every £100 Value.</i>					
75	0	0	75	0	0	
Extract or Preparation of any Article, not being particularly enumerated or described, nor otherwise charged with Duty						
	<i>For every £100 Value.</i>					
50	0	0	50	0	0	
Faro Raisins. See Raisins.						
Feather Beds. See Feathers for Beds.						
NOTE.—The Duty on Feather Beds is payable according to the Quantity of Feathers contained therein.						
Feathers, viz. :—						
For Beds, imported in a British-built ship						
	<i>Cwt.</i>					
4	8	8	4	8	8	
Imported in a ship not British-built						
	<i>"</i>					
4	15	0	4	15	0	
Ostrich, dressed						
	<i>Lb.</i>					
2	15	6	2	15	6	
Undressed						
	<i>"</i>					
1	0	0	1	0	0	
Not otherwise enumerated or described, viz. :—						
Dressed						
	<i>For every £100 Value.</i>					
50	0	0	50	0	0	
Undressed						
	<i>"</i>					
20	0	0	20	0	0	
Fennel Seed. See Seed.						
Fenugreek Seed. See Seed.						

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
Figs, imported in a British-built ship <i>Cwt.</i>	1 1 6	1 1 6
Drawback "	0 19 0	0 19 0
Imported in a ship not British-built "	1 8 0	1 8 0
Drawback "	0 19 0	0 19 0
NOTE.—No allowance of the Duty on Figs to be made on account of Damage.		
Filtering Stones. <i>See Stone.</i>		
Fish, viz. :—		
Anchovies <i>Lb.</i>	0 1 0	0 1 0
Botargo "	0 1 0	0 1 0
Caviare <i>Cwt.</i>	0 12 0	0 12 0
Eels <i>The Ship's Lading.</i>	18 1 8	18 1 8
Lobsters	Free.	Free.
Oysters <i>The Winehester Bushel.</i>	0 1 6	0 1 6
Stock Fish 120	0 5 0	0 5 0
Sturgeon, the Keg not exceeding five gallons, British content <i>Keg.</i>	0 7 6	0 7 6
Turbots	Free.	Free.
Fresh Fish, of British taking and imported in British-built ships or vessels	Free.	Free.
Cured Fish of British taking and curing	Free.	Free.
Fisher Skins. <i>See Skins.</i>		
Fishing Nets, Old. <i>See Rags.</i>		
Fish Oil. <i>See Train Oil, in Oil.</i>		
Fitches Skins. <i>See Skins.</i>		
Flanders Tiles. <i>See Tiles.</i>		
Flannel. <i>See Wool, Articles made of.</i>		
Flasks. <i>See Bottles.</i>		
Flax or Tow of Flax.		
Dressed, imported in a British-built ship <i>Cwt.</i>	10 14 6	10 14 6
Imported in a ship not British-built "	11 3 6	11 3 6
Rough or undressed, imported in a British-built ship "	0 0 5	0 0 5
Imported in a ship not British-built "	0 0 8	0 0 8
Flax Seed. <i>See Seed.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>		
Flint Stones for Potters. <i>See Stones.</i>		
Flock Paper. <i>See Paper.</i>		
Flocks. <i>Cwt.</i>	0 19 0	0 19 0
Floss, Silk. <i>See Waste Silk, in Silk.</i>		
Flotsam. <i>See Derelict.</i>		
Flour. <i>See Corn.</i>		
Flower Roots <i>For every £100 Value.</i>	20 0 0	20 0 0
Fowers, Artificial "	50 0 0	50 0 0
Forest Seed. <i>See Seed.</i>		
Fossils, not otherwise enumerated or described <i>For every £100 Value.</i>	20 0 0	20 0 0
Specimens of. <i>See Specimens.</i>		
Fox Skins. <i>See Skins.</i>		
Tails. <i>See Skins.</i>		
Frames for Pictures, Prints and Drawings <i>For every £100 Value.</i>	50 0 0	50 0 0
Frankinsense. <i>See Olibanum.</i>		
French Beans. <i>See Beans.</i>		
Furriers' Waste <i>For every £100 Value.</i>	20 0 0	20 0 0
Furs. <i>See Skins.</i>		
Fustic <i>Tom.</i>	1 4 6	1 4 6
Galangal, imported directly from the place of its growth... .. <i>Lb.</i>	0 0 6	0 0 6
Drawback "	0 0 4	0 0 4
Imported not directly from the place of its growth "	0 0 9	0 0 9
Drawback "	0 0 6	0 0 6
Galbanum, imported directly from the place of its growth "	0 1 4	0 1 4
Drawback "	0 0 10	0 0 10
Imported not directly from the place of its growth "	0 2 0	0 2 0
Drawback "	0 1 3	0 1 3
Galley Tiles. <i>See Tiles.</i>		
Galls <i>Cwt</i>	0 11 2	0 11 2

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A:

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
Gamboge Lb.	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1
Garden Seed. <i>See Seed.</i>		
Garnets, viz. :—		
Cut Lb.	1 10 0	1 10 0
Rough "	0 10 0	0 10 0
Gauze, of Thread <i>For every £100 Value.</i>	50 0 0	50 0 0
Geldings. <i>See Horses.</i>		
Gem Sal. <i>See Sal.</i>		
Geneva. <i>See Spirits.</i>		
Gentian Lb.	0 0 6	0 0 6
Drawback "	0 0 4	0 0 4
German Linen <i>See Linen.</i>		
Gilt Wire. <i>See Wire.</i>		
Ginger Cwt.	2 13 0	2 13 0
The Produce of any British Plantations, Colonies or Settlements in America, or the West Coast of Africa... .. "	1 3 0	1 3 0
Drawback "	1 0 0	1 0 0
Preserved Lb.	0 3 2	0 3 2
Of the British Plantations of America "	0 0 6	0 0 6
Ginseng "	0 1 6	0 1 6
Drawback "	0 1 0	0 1 0
Glass, viz. :—		
Beads. <i>See Beads.</i>		
Bottles. <i>See Bottles.</i>		
* Crown, German Sheet, or any kind of Window Glass, not being Plate Glass Cwt.	11 4 0	11 4 0
* Flint-Glass "	12 9 0	12 9 0
Plate Glass, for every square foot superficial measure Sq. Foot.	0 6 7	0 6 7
† And further, for every cwt. Cwt.	6 6 0	6 6 0
Glass Manufactures, not otherwise enumerated or described <i>For every £100 Value.</i>	80 0 0	80 0 0
† And further for every cwt. Cwt.	6 6 0	6 6 0
Glasses for Watches. <i>See Watch Glasses.</i>		

* Of these rates, £8 6s. per cwt. was an Excise duty in Great Britain.

† This was an Excise duty in Great Britain and a Customs duty in Ireland.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
	£ s. d.	£ s. d.
	<i>(Act 59 Geo. III., c. 62 & Act 4 Geo. IV., c. 69 & 78.)</i>	
Glovers' Clippings, fit only for making glue Cwt.	0 4 9	0 4 9
Glue "	0 12 0	0 12 0
Goat Hair. <i>See Hair.</i>		
Skins. <i>See Skins.</i>		
Wool. <i>See Goat Hair, in Hair.</i>		
Gold Coin. <i>See Bullion.</i>		
Leaves. <i>See Leaves.</i>		
Plate. <i>See Plate.</i>		
Goose Quills. <i>See Quills.</i>		
Grain. <i>See Corn.</i>		
Grains, viz. :-		
Guinea Grains Lb.	0 2 0	0 2 0
Extract or Preparation of. <i>See Grains, in Extract.</i>		
Of Paradise Lb.	0 2 0	0 2 0
Extract or Preparation of. <i>See Grains, in Extract.</i>		
Granilla Lb.	0 0 10	0 0 10
Grapes <i>For every £100 Value.</i>	50 0 0	50 0 0
Rape of. <i>See Rape of Grapes.</i>		
Grave Stones. <i>See Stone.</i>		
Grease Cwt.	0 1 8	0 1 8
Greaves for Dogs "	0 2 0	0 2 0
Grogram Yarn. <i>See Yarn.</i>		
Guaiacum Cortex. <i>See Bark.</i>		
Gum. <i>See Gum.</i>		
Guinea Grains. <i>See Grains.</i>		
Pepper. <i>See Pepper.</i>		
Gum, viz. :-		
Ammoniac, imported directly from the place of its growth Lb.	0 1 3	0 1 3
Drawback "	0 0 10	0 0 10
Imported not directly from the place of its growth "	0 1 10	0 1 10
Drawback "	0 1 3	0 1 3
Animi "	0 0 6	0 0 6
Arabic Cwt.	0 12 0	0 12 0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>Gum—continued.</i>		
<i>Cake Lac. See Lac, in Gum.</i>		
Cashew Cwt.	0 7 6	0 7 6
Drawback "	0 5 0	0 5 0
Copal Lb.	0 0 6	0 0 6
Elemi "	0 0 8	0 0 8
Drawback "	0 0 5	0 0 5
Guaiacum "	0 1 10	0 1 10
Drawback "	0 1 2	0 1 2
<i>Juniper. See Gum Sandarach.</i>		
Kino or Gum Rubrum Astringens Lb.	0 1 6	0 1 6
Drawback "	0 1 0	0 1 0
<i>Lac, viz. :—</i>		
Cake Lac For every £100 Value.	10 0 0	10 0 0
Lac Dye "	10 0 0	10 0 0
Lac Lake "	10 0 0	10 0 0
Seed Lac "	5 0 0	5 0 0
Stick Lac "	5 0 0	5 0 0
Shell Lac "	20 0 0	20 0 0
Opoponax, imported directly from the place of its growth Lb.	0 3 6	0 3 6
Drawback "	0 2 4	0 2 4
Imported not directly from the place of its growth "	0 5 3	0 5 3
Drawback "	0 3 6	0 3 6
<i>Rubrum Astringes. See Gum Kino.</i>		
Sagapenum, imported directly from the place of its growth Lb.	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Imported not directly from the place of its growth "	0 1 3	0 1 3
Drawback "	0 0 9	0 0 9
Sandarach, or Juniper Cwt.	0 19 0	0 19 0
Drawback "	0 12 8	0 12 8
Sarcocolla, imported directly from the place of its growth Lb.	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Imported not directly from the place of its growth "	0 1 3	0 1 3
Drawback "	0 0 9	0 0 9
<i>Seed Lac. See Lac, in Gum.</i>		
Senegal Cwt.	0 12 0	0 12 0
<i>Shell Lac. See Lac, in Gum.</i>		
<i>Stick Lac. See Lac, in Gum.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
<i>Gum, continued.</i>		
Tacamahaca Lb.	£ 0 2 0	£ 0 2 0
Drawback "	0 1 4	0 1 4
Tragacanth, imported directly from the place of its growth "	0 1 0	0 1 0
Drawback "	0 0 8	0 0 8
Imported not directly from the place of its growth "	0 1 6	0 1 6
Drawback "	0 1 0	0 1 0
Gum, not particularly enumerated or described, or otherwise charged with Duty <i>For every £100 Value.</i>	50 0 0	50 0 0
Gunpowder Cwt.	3 0 0	3 0 0
Gutting Canvas. <i>See Canvas, in Linen.</i>		
Gypsum the Ton containing 20 cwt. Ton.	1 11 8	1 11 8
The produce of, and imported from any British Colony, Plantation, or Settlement in America, the ton containing 20 cwt. "	0 1 3	0 1 3
Hair, viz. :-		
Camels' Hair Lb.	0 1 8	0 1 8
The Produce of and imported directly from any British Possession "	Not separately rated in 1823-24.	(Act 5 Geo. IV., c. 47.) From 10th Sept. 1824. 0 0 1
Cow, Ox, Bull, or Elk Hair Cwt.	0 18 4	0 18 4
Goats' Hair or Turkey Goats' Wool Lb.	0 0 6	(Act 5 Geo. IV., c. 47.) 10th Sept. 1824. 0 0 3
The Produce of and imported directly from any British Possession "	Not separately rated in 1823-24.	(Act 5 Geo. IV., c. 47.) 10th September 1824. 0 0 1
Hats made of Hair. <i>See Hats.</i>		
Horse Hair... .. <i>For every £100 Value.</i>	20 0 0	20 0 0
Human Hair Lb.	0 5 0	0 5 0
Hair, not otherwise enumerated or described <i>For every £100 Value.</i>	20 0 0	20 0 0
Hair Powder Cwt.	9 15 0	9 15 0
Perfumed or Perfumed Dust "	13 13 0	13 13 0
Hams. <i>See Bacon.</i>		
Hare Skins. <i>See Skins.</i>		
Wool. <i>See Wool.</i>		
Harp Strings. <i>See Catlings.</i>		
Hart Horns. <i>See Horns.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 79.)		
Hats, viz. :—		
Bast, Chip, Cane, or Horse Hair Hats or Bonnets, each Hat or Bonnet not exceeding 22 inches in diameter ...	Dozen.	1 0 0
Each Hat or Bonnet exceeding 22 inches in diameter	"	2 0 0
Straw Hats or Bonnets, each Hat or Bonnet not exceeding 22 inches in diameter ...	"	3 8 0
Each Hat or Bonnet exceeding 22 inches in diameter	"	6 16 0
Made of, or mixed with Felt, Hair, Wool or Beaver ...	Hat.	0 10 6
Hay, the Load containing 36 trusses, each truss being 56 lbs.		1 4 0
Head Matter. See Train Oil, in Oil.		
Heath for Brushes ...	Cwt.	0 9 2
Helebore ...	Lb.	0 0 6
Drawback ...	"	0 0 4
Hemp, viz. :—		
Dressed, imported in a British-built ship ...	Cwt.	4 15 0
Imported in a ship not British-built ...	"	5 0 0
Rough or undressed, or any other Vegetable Substance of the nature and quality of Undressed Hemp, and applicable to the same purposes, imported in a British-built ship ...	"	0 9 2
Imported in a ship not British-built ...	"	0 10 4
The produce of the British Plantations in America, the ton containing 20 cwt. ...	Ton.	0 8 0
Seed. See Seed.		
Oil. See Oil.		
Hessen Canvas. See Canvas, in Linen.		
Hides, viz. :—		
Horse, Mare, Gelding, Buffalo, Bull, Cow, or Ox Hides in the Hair, not tanned, tawed, curried, or in any way dressed, viz. :—		
Dry :—		
Imported in a British-built ship ...	Cwt.	0 4 8
Imported in a ship not British-built ...	"	0 14 0
Wet :—		
Imported in a British-built ship ...	"	0 2 4
Imported in a ship not British-built ...	"	0 7 0
The produce of, and imported from the West Coast of Africa, not exceeding 14 lbs. weight each hide ...	"	0 2 4
Tanned, and not otherwise dressed ...	Lb.	0 1 0
Tails. See Tails.		
Flk. See Skins.		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25			
	£	s.	d.	£	s.	d.	
IMPORTS.							
<i>Hides—continued.</i>							
Loah Hides	Lb.	0	1	8	0	1	8
Muscovy or Russia Hides, tanned or coloured	Hide.	0	15	0	0	15	0
Hides or pieces of Hides, raw or undressed, not particularly enumerated or described, nor otherwise charged with Duty, imported from any British Colony or Plantation in America	For every £100 Value.	5	17	6	5	17	6
Hides or pieces of Hides, raw or undressed, not particularly enumerated or described, nor otherwise charged with Duty	"	20	0	0	20	0	0
Hides or pieces of Hides, tanned, tawed, curried, or in any way dressed, not particularly enumerated or described, or otherwise charged with Duty	"	75	0	0	75	0	0
Hogs Lard <i>See Lard.</i>							
Hones	100	1	3	0	1	3	0
Honey	Cwt.	0	15	0	0	15	0
Hoofs of Cattle	For every £100 Value.	20	0	0	20	0	0
Hoops viz. :—							
Of Iron	Cwt.	1	3	9	1	3	9
Of Wood	1,000	0	15	0	0	15	0
Hops	Cwt.	8	11	0	8	11	0
Horns, Horn Tips, and Pieces of Horn, not otherwise charged with Duty	"	0	5	0	0	5	0
Horse Hair. <i>See Hair.</i>							
Hats or Bonnets. <i>See Hats.</i>							
Hides. <i>See Hides.</i>							
Horses, Mares or Geldings	Each	6	13	0	6	13	0
Hulled Barley. <i>See Pearl Barley.</i>							
Human Hair. <i>See Hair.</i>							
Hungary Water. <i>See Spirits.</i>							
Husks or Knubs of Silk. <i>See Silk.</i>							
Husse Skins <i>See Skins.</i>							
Iceland Moss. <i>See Lichen Islandicus, in Moss.</i>							
India Rubbers. <i>See Caoutchouc.</i>							

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES		1823-24	1824-25
		£ s. d.	£ s. d.
IMPORTS.		<small>(Act 53 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</small>	
Indigo.	Lb.	0 0 5	0 0 5
Ink for Printers	Cwt.	1 1 0	1 1 0
Inkle, viz. :—			
Unwrought	Lb.	0 0 10	0 0 10
Wrought	"	0 5 2	0 5 2
Ipecacuannae Radix. <i>See Radix.</i>			
Iris Root. <i>See Orris Root.</i>			
Iron, viz. :—			
In Bars, or unwrought :—			
The Produce of any British Colony or Plantation in America, and imported from thence, the ton containing 20 cwt.			
	Ton.	1 2 2	1 2 2
In Bars, or unwrought :—			
The produce of any other Country, imported in a British-built ship, the ton containing 20 cwt.			
	"	6 10 0	6 10 0
Imported in a ship not British-built, the ton containing 20 cwt.			
	"	7 18 4	7 18 4
Slit or hammered into Rods, and Iron drawn or hammered less than $\frac{1}{4}$ of an inch square :—			
Imported in a British-built ship			
	Cwt.	1 0 0	1 0 0
Imported in a ship not British-built			
	"	1 1 6	1 1 6
Cast	For every £100 Value.	20 0 0	20 0 0
Hoops. <i>See Hoops.</i>			
Old broken and old cast Iron, the ton containing 20 cwt.	Ton.	0 17 6	0 17 6
Ore, the ton containing 20 cwt.	"	0 8 9	0 8 9
Pig Iron, the ton containing 20 cwt.	"	0 17 6	0 17 6
The Produce of and imported from the British Plantations in America, the ton containing 20 cwt.	"	0 8 0	0 8 0
Wire. <i>See Wire.</i>			
Wrought, not otherwise enumerated or described	For every £100 Value.	50 0 0	50 0 0
Isinglass	Cwt.	2 7 6	2 7 6
The Produce of and imported from the British Plantations in America			
	"	0 15 10	0 15 10
Jalap	Lb.	0 2 0	0 2 0
Drawback	"	0 1 4	0 1 4
Japonica Terra. <i>See Terra.</i>			
Jessamine Oil. <i>See Oil.</i>			
Jesuits' Bark. <i>See Peruvian Bark, in Bark.</i>			

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.	<i>(Act 59 Geo. III., c. 58 & Act 4 Geo. IV., c. 69 & 72.)</i>	
Jet <i>Lb.</i>	0 2 0	0 2 0
Jet Beads. <i>See Beads.</i>		
Jetsam. <i>See Derelict.</i>		
Jewels, Emeralds, Rubies, and all other Precious Stones (except Diamonds), not otherwise enumerated or described, <i>For every</i> not set, or in any way Manufactured <i>£100 Value.</i>	20 0 0	20 0 0
Set, or in any way Manufactured "	50 0 0	50 0 0
Jews' Pitch. <i>See Bitumen Judiacum.</i>		
Juice of Lemons, Limes, or Oranges... .. <i>Gallon.</i>	0 1 8	<i>See Below.</i>
Juice of Lemons, Limes, or Oranges... .. "	<i>See Above.</i>	<i>(Act 4 Geo. IV., c. 72.)</i> 25th January 1824.
Raw, for every degree of specific gravity or strength "	"	0 0 0½
Concentrated, for every degree of specific gravity or strength "	"	0 0 0¼
Juniper Berries. <i>See Berries.</i>		
Gum. <i>See Gum Sandarach.</i>		
Oil. <i>See Oil of.</i>		
Junk old. <i>See Rags, Old</i>		
Kelp. <i>See Alkali</i>		
Kidney Beans. <i>See Beans.</i>		
Kid Skins. <i>See Skins.</i>		
Kino Gum. <i>See Gum.</i>		
Knubs of Silk. <i>See Knubs, in Silk.</i>		
Lac. <i>See Lac, in Gum.</i>		
Lace, viz. :-		
Silk Lace <i>For every</i> <i>£100 Value.</i>	40 0 0	40 0 0
Plain being Net or Tulle <i>Square Yard.</i>	0 2 0	0 2 0
Thread Lace, viz. :-		
Under 5s. the yard in value <i>Yard.</i>	0 2 6	0 2 6
Of 5s. and under 10s. the yard in value "	0 4 0	0 4 0
Of 10s. and under 15s. the yard in value "	0 4 9	0 4 9
Of 15s. and under 20s. the yard in value "	0 6 9	0 6 9
Of 20s. and under 25s. the yard in value "	0 8 4	0 8 4
Of 25s. the yard in value or upwards <i>For every</i> <i>£100 Value.</i>	40 0 0	40 0 0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
Lagan. <i>See Derelict.</i>						
Lake Lac. <i>See Lac, in Gum.</i>						
Lamb Skins. <i>See Skins.</i>						
Lambs' Wool. <i>See Sherps' Wool, in Wool.</i>						
Lamp Black <i>Cwt.</i>	3	6	6	3	6	6
Lapis, viz. :—						
Calaminaris "	0	8	0	0	8	0
Lazuli <i>Lb.</i>	0	3	2	0	3	2
Tutia "	0	0	8	0	0	8
Lard <i>Cwt.</i>	0	8	0	0	8	0
Latten, viz. :—						
Black "	1	8	0	1	8	0
Shaven "	2	10	0	2	10	0
Wire. <i>See Wire.</i>						
Lavender Flowers <i>Lb.</i>	0	0	10	0	0	10
Oil of. <i>See Oil.</i>						
Water. <i>See Spirit.</i>						
Lawns. <i>See Linen.</i>						
Lazuli, Lapis. <i>See Lapis.</i>						
Lead, viz. :—						
Black <i>Cwt.</i>	0	4	0	0	4	0
Chromate of Lead <i>Lb.</i>	0	2	0	0	2	0
Ore, the ton containing 20 cwt. <i>Ton.</i>	1	16	0	1	16	0
Pig <i>For every £100 Value.</i>	20	0	0	20	0	0
Red <i>Cwt.</i>	0	8	4	0	8	4
White "	0	10	4	0	10	4
Leaf Metal. <i>See Metal.</i>						
Leather, any article made of Leather, or any Manufacture whereof Leather is the most valuable part, not otherwise enumerated or described <i>For every £100 Value.</i>	75	0	0	75	0	0
Leaves of Gold 100 Leaves.	0	3	10	0	3	10
Leaves of Roses <i>Lb.</i>	0	0	10	0	0	10

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS:		
<i>Lees of Wine. See Wine Lees.</i>		
Lemons and Oranges, viz. :—		
Imported in a British-built ship 1,000	1 5 0	} <i>See below.</i>
Imported in a ship not British-built "	1 7 6	
Lemons and Oranges, viz. :—		
<i>The Chest or Box of the capacity of and not exceeding 5,000 cubic inches :—</i>		
Imported in a British-built ship <i>Chest or Box.</i>	—	0 3 4
Imported in a ship not British-built "	—	0 3 9
<i>The Chest or Box exceeding the capacity of 5,000 cubic inches and not exceeding 7,300 cubic inches :—</i>		
Imported in a British-built ship "	—	0 5 0
Imported in a ship not British-built "	—	0 5 7
<i>The Chest or Box, exceeding the capacity of 7,300 cubic inches, and not exceeding 14,000 cubic inches :—</i>		
Imported in a British-built ship "	—	0 10 0
Imported in a ship not British-built "	—	0 11 3
<i>For every 1,000 cubic inches exceeding the above rate of 14,000 cubic inches, and so in proportion for any greater or less excess :—</i>		
Imported in a British-built ship "	—	0 0 10
Imported in a ship not British-built "	—	0 1 0
Loose, imported in a British-built ship 1,000	—	1 0 0
Imported in a ship not British-built "	—	1 2 6
Or and instead of, the Duties hereinbefore imposed upon Oranges and Lemons, at the option of the Importer ... <i>For every £100 Value.</i>	—	100 0 0
<i>Juice of. See Juice.</i>		
Lemons, Peel of <i>Lb.</i>	0 0 5	0 0 5
Preserved in Salt and Water <i>For every £100 Value.</i>	20 0 0	20 0 0
<i>In Sugar. See Succades.</i>		
Lentiles <i>Bushel.</i>	0 0 10	0 0 10
Leopard Skins. <i>See Skins.</i>		
Lexia Raisins. <i>See Raisins.</i>		
Lichen Islandicus. <i>See Moss.</i>		
Lignum, viz. :—		
<i>Quassia. See Quassia.</i>		
Lime Stones. <i>See Stone.</i>		
Limes, Juice of. <i>See Juice.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25			
	£	s.	d.	£	s.	d.	
IMPORTS.							
<i>Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 89 & 72.</i>							
Limonum Cortex. <i>See Lemons, Peel of.</i>							
Sal. <i>See Sal</i>							
Linen, viz. :—							
Cambrics and Lawns, commonly called French Lawns.							
Plain, the Piece, not exceeding 8 yards in length, and not exceeding $\frac{1}{4}$ of a yard in breadth	Piece.	0	9	6	0	9	6
Drawback		0	4	0	0	4	0
More, the Piece, payable on the first entry thereof, whether to be secured in warehouses or not	"	0	2	0	0	2	0
Exceeding 8 yards in length, or exceeding $\frac{1}{4}$ of a yard in breadth, the Piece, and in that proportion for a greater or less quantity	"	0	12	0	0	12	0
Drawback	"	0	5	0	0	5	0
More, the Piece, payable on the first entry thereof, whether to be secured in warehouses or not	"	0	2	6	0	2	6
Canvas, viz. :—							
Hessen Canvas or Dutch Barras :—							
Imported in a British-built ship	120 Ells.	2	13	1	2	13	1
Drawback	"	1	2	4	1	2	4
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	"	0	11	2	0	11	2
Imported in a ship not British-built	"	2	15	6	2	15	6
Drawback	"	1	2	4	1	2	4
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	"	0	11	8	0	11	8
Packing Canvas, Guttings, Spruce, Elbing. or Queensborough Canvas :—							
Imported in a British-built ship	"	1	15	8	0	15	8
Drawback	"	0	15	0	0	15	0
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	"	0	7	6	0	7	6
Imported in a ship not British-built	"	1	17	4	1	17	4
Drawback	"	0	15	0	0	15	0
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	"	0	7	10	0	7	10
Damask Tabling, of the Manufacture of the Kingdom of the United Netherlands, viz. :—							
Not exceeding 1 Ell $\frac{1}{4}$ in breadth	Yard.	0	10	0	0	10	0
Drawback	"	0	4	2	0	4	2
More, the Yard, payable on the first entry thereof, whether to be secured in warehouses or not	"	0	2	0	0	2	0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>Linen—continued.</i>		
Damask Tabling, of the manufacture of the Kingdom of the United Netherlands— <i>continued.</i>		
Exceeding 1 Ell $\frac{1}{2}$ and under 2 Ells in breadth ... Yard.	0 11 6	0 11 6
Drawback	0 4 10	0 4 10
More, the yard, payable on the first entry thereof, whether to be secured in warehouses or not	0 2 6	0 2 6
Of the breath of 2 Ells and under 3 Ells in breadth ..	0 13 1	0 13 1
Drawback	0 5 6	0 5 6
More, the yard, payable on the first entry thereof, whether to be secured in warehouses or not,	0 2 9	0 2 9
Of the breadth of 3 Ells or upwards	0 19 0	0 19 0
Drawback	0 8 0	0 8 0
More, the yard, payable on the first entry thereof, whether to be secured in warehouses or not	0 4 0	0 4 0
Damask Tabling, of the manufacture of Silesia, or of any other place, not otherwise enumerated or described ... Square Yard.	0 2 6	0 2 6
Drawback	0 1 0	0 1 0
More, the square yard, payable on the first entry thereof, whether to be secured in warehouses or not	0 0 6	0 0 6
Damask Towelling and Napkining, of the manufacture of the Kingdom of the United Netherlands ... Yard.	0 4 0	0 4 0
Drawback	0 1 8	0 1 8
More, the yard, payable on the first entry thereof, whether to be secured in warehouses or not	0 0 10	0 0 10
Damask Towelling and Napkining, of the manufacture of Silesia, or any other place, not otherwise enumerated or described ..	0 1 3	0 1 3
Drawback	0 0 6	0 0 6
More, the yard, payable on the first entry thereof, whether to be secured in warehouses or not	0 0 3	0 0 3
Diaper Tabling, of the manufacture of the Kingdom of the United Netherlands, viz :—		
Not exceeding 1 Ell $\frac{1}{2}$ in breadth... ..	0 5 2	0 5 2
Drawback	0 2 2	0 2 2
More, the yard, payable on the first entry thereof, whether to be secured in warehouses or not	0 1 1	0 1 1
Exceeding 1 Ell $\frac{1}{2}$ and under 2 Ells in breadth	0 6 0	0 6 0
Drawback	0 2 6	0 2 6
More, the yard, payable on the first entry thereof, whether to be secured in warehouses or not	0 1 3	0 1 3

(Act 58 Geo. III., c. 52 &
Act 4 Geo. IV., c. 69 & 72.)

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 72.)</i>		
Linen—continued.		
Diaper Tabling, of the Manufacture of the Kingdom of the United Netherlands— <i>continued.</i>		
Of the breadth of 2 Ells, and under 3 Ells in breadth <i>Yard.</i>	0 6 1	0 6 4
Drawback	0 2 8	0 2 8
More, the yard, payable on the first entry thereof, whether to be secured in warehouses or not	0 1 4	0 1 4
Of the breadth of 3 Ells or upwards	0 9 1	0 9 1
Drawback	0 3 10	0 3 10
More, the yard, payable on the first entry thereof, whether to be secured in warehouses or not	0 1 11	0 1 11
Diaper Tabling, of the manufacture of Silesia, or of any other place, not otherwise enumerated or described	0 2 11	0 2 11
Drawback	0 1 2	0 1 2
More, the yard, payable on the first entry thereof, whether to be secured in warehouses or not	0 0 7	0 0 7
Diaper Towelling and Napkining, of the manufacture of the Kingdom of the United Netherlands	0 2 1	0 2 1
Drawback	0 0 10	0 0 10
More, the yard, payable on the first entry thereof, whether to be secured in warehouses or not	0 0 5	0 0 5
Diaper Towelling and Napkining, of the manufacture of Silesia, or any other place, not otherwise enumerated or described	0 1 3	0 1 3
Drawback	0 0 6	0 0 6
More, the yard, payable on the first entry thereof, whether to be secured in warehouses or not	0 0 3	0 0 3
Drillings and Pack Duck, viz :—		
Imported in a British-built ship 120 Ells.	4 11 1	4 11 1
Drawback	1 18 4	1 18 4
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	0 19 2	0 19 2
Imported in a ship not British-built	4 15 0	4 15 0
Drawback	1 18 4	1 18 4
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	1 0 0	1 0 0
German, Switzerland, East Country (except Russia), and Silesia Cloth, plain, viz :—		
Not exceeding 31½ inches in breadth :—		
Imported in a British-built ship	2 18 3	2 18 3
Drawback	1 4 6	1 4 6
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not... ..	0 12 3	0 12 3

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
(Act 59 Geo. III., c. 68 & Act 4 Geo. IV., c. 69 & 72.)		
Linen—continued.		
German, Switzerland, East Country (except Russia), and Silesia Cloth, plain— <i>continued.</i>		
Not exceeding 31½ inches in breadth— <i>continued.</i>		
Imported in a ship not British-built 120 Ells.	3 0 4	3 0 4
Drawback	1 4 6	1 4 6
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	0 12 8	0 12 8
Exceeding 31½ inches, and not exceeding 36 inches in breadth :—		
Imported in a British-built ship	6 2 9	6 2 9
Drawback	2 11 8	2 11 8
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	1 5 10	1 5 10
Imported in a ship not British-built	6 6 8	6 6 8
Drawback	2 11 8	2 11 8
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	1 6 8	1 6 8
Exceeding 36 inches in breadth :—		
Imported in a British-built ship	9 8 9	9 8 9
Drawback	3 19 6	3 19 6
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	1 19 9	1 19 9
Imported in a ship not British-built	9 14 9	9 14 9
Drawback	3 19 6	3 19 6
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	2 1 0	2 1 0
Hinderlands, Brown, under 22½ inches in breadth :—		
Imported in a British-built ship	1 13 3	1 13 3
Drawback	0 14 0	0 14 0
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	0 7 0	0 7 0
Imported in a ship not British-built	1 14 0	1 14 0
Drawback	0 14 0	0 14 0
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	0 7 4	0 7 4
Lawns, viz :—		
Silesia, and all other Lawns, plain (except Cambrics and French Lawns), not bleached in the Kingdom of the United Netherlands, the piece not exceeding 8 yards in length <i>Piece.</i>	0 6 4	0 6 4
Drawback	0 2 8	0 2 8
More, the piece, payable on the first entry thereof, whether to be secured in warehouses or not... ..	0 1 4	0 1 4

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 59 Geo. III., c. 53 & Act 4 Geo. IV., c. 69 & 79.)</i>		
<i>Linen—continued.</i>		
<i>Lawns—continued.</i>		
Silesia, and all other Lawns, plain (except Cambrics and French Lawns), bleached in the Kingdom of the United Netherlands, the piece not exceeding 8 yards in length	<i>Piece.</i>	
	0 7 11	0 7 11
Drawback	0 3 4	0 3 4
More, the piece, payable on the first entry thereof, whether to be secured in warehouses or not...	0 1 8	0 1 8
<i>Linen of the Manufacture of the Kingdom of the United Netherlands, plain, not otherwise enumerated or described, viz. :—</i>		
Not exceeding 1 Ell $\frac{1}{2}$ in breadth	<i>Ell.</i>	
	0 2 11	0 2 11
Drawback	0 1 2	0 1 2
More, the Ell, payable on the first entry thereof, whether to be secured in warehouses or not	0 0 7	0 0 7
Exceeding 1 Ell $\frac{1}{2}$ and under 2 Ells in breadth	0 3 2	0 3 2
Drawback	0 1 4	0 1 4
More, the Ell, payable on the first entry thereof, whether to be secured in warehouses or not	0 0 8	0 0 8
Of the breadth of 2 Ells and under 3 Ells in breadth	0 3 7	0 3 7
Drawback	0 1 6	0 1 6
More, the Ell, payable on the first entry thereof, whether to be secured in warehouses or not	0 0 9	0 0 9
Of the breadth of 3 Ells or upwards	0 5 2	0 5 2
Drawback	0 2 2	0 2 2
More, the Ell, payable on the first entry thereof, whether to be secured in warehouses or not	0 1 1	0 1 1
<i>Pack Duck. See Drillings, in Linen.</i>		
<i>Russia Linen, Plain, viz. :—</i>		
<i>Towelling and Napkining of the manufacture of Russia :—</i>		
<i>Not exceeding 22$\frac{1}{2}$ inches in breadth :—</i>		
Imported in a British-built ship	<i>120 Ells.</i>	
	1 11 5	1 11 5
Drawback	0 13 2	0 13 2
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	0 6 7	0 6 7
Imported in a ship not British-built	1 14 2	1 14 2
Drawback	0 13 2	0 13 2
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	0 7 2	0 7 2

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
<i>(Art 59 Geo. III., c. 58 & Act 4 Geo. IV., c. 69 & 72.)</i>						
Linen—continued.						
Russia Linen, Plain, not otherwise enumerated or described— <i>continued.</i>						
Not exceeding 22½ inches in breadth :—						
Imported in a British-built ship 120 Ells.	1	12	3	1	12	3
Drawback	0	13	6	0	13	6
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	0	6	9	0	6	9
Imported in a ship not British-built	1	13	11	1	13	11
Drawback	0	13	6	0	13	6
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	0	7	1	0	7	1
Exceeding 22½ inches and not exceeding 31½ inches in breadth :—						
Imported in a British-built ship	2	11	3	2	11	3
Drawback	1	1	6	1	1	6
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	0	10	9	0	10	9
Imported in a ship not British-built	2	13	1	2	13	1
Drawback	1	1	6	1	1	6
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	0	11	2	0	11	2
Exceeding 31½ inches and not exceeding 36 inches in breadth :—						
Imported in a British-built ship	3	16	0	3	16	0
Drawback	1	12	0	1	12	0
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	0	16	0	0	16	0
Imported in a ship not British-built	3	19	4	3	19	4
Drawback	1	12	0	1	12	0
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	0	16	8	0	16	8
Exceeding 36 inches and not exceeding 45 inches in breadth :—						
Imported in a British-built ship	6	17	5	6	17	5
Drawback	2	17	10	2	17	10
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	1	8	11	1	8	11
Imported in a ship not British-built	7	0	2	7	0	2
Drawback	2	17	10	2	17	10
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not	1	9	6	1	9	6

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
<i>Linen—continued.</i>		
Russia Linen, Plain, not otherwise enumerated or described— <i>continued.</i>		
Exceeding 45 inches in breadth :—		
Imported in a British-built ship <i>The 120 Ells.</i>	9 10 0	9 10 0
Drawback "	4 0 0	4 0 0
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not "	2 0 0	2 0 0
Imported in a ship not British-built "	9 17 6	9 17 6
Drawback "	4 0 0	4 0 0
More, the 120 Ells, payable on the first entry thereof, whether to be secured in warehouses or not "	2 1 6	2 1 6
<i>Sail Cloth or Sail Duck, viz. :—</i>		
Not exceeding 36 inches in breadth :—		
Imported in a British-built ship "	5 7 4	5 7 4
Imported in a ship not British-built "	5 13 1	5 13 1
Exceeding 36 inches in breadth :—		
Imported in a British-built ship "	8 19 3	8 19 3
Imported in a ship not British-built "	9 7 0	9 7 0
Sails <i>For every £100 Value.</i>	104 9 2	104 9 2
NOTE.—Foreign-made Sails on board any ship or vessel belonging to any of His Majesty's subjects, whether in use or not, are to be charged with the like Duties as Foreign-made Sails, imported by way of Merchandise.		
Linen, not being chequered or striped, or not being printed, painted, stained or dyed, after the Manufacture, and not being otherwise enumerated or described "	63 6 8	63 6 8
Drawback "	26 13 4	26 13 4
More, for every £100 of the value, payable on the first entry thereof, whether to be secured in warehouses or not "	13 6 8	13 6 8
Linen, chequered or striped, or printed, painted, stained, or dyed, after the Manufacture, or in the Thread or Yarn before the Manufacture, not being prohibited to be imported into, nor worn nor used in the United Kingdom, and not being otherwise enumerated or described "	172 10 0	172 10 0
German and Russian Linen, chequered or striped, the Thread or Yarn of which the same is made being coloured, stained, or dyed before the Manufacture, exported to any Island under the Dominion of His Majesty in the West Indies, in which description the Bahama Islands and the Bermudas or Somers Islands are included, for every £100 value <i>Drawback.</i>	117 10 0	117 10 0
<i>Linen Yarn. See Yarn.</i>		
Linn Boards, under 4 feet in length, and under 6 inches in thickness, in a British-built ship 120	6 16 6	6 16 6
In a ship not British-built "	7 1 0	7 1 0
4 feet in length or 6 inches in thickness or upwards in a British-built ship "	13 13 0	13 13 0
Not in a British-built ship "	14 2 0	14 2 0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 73.)</i>		
Linseed. <i>See Seed.</i>		
Cakes Cwt.	0 0 2	0 0 2
Oil. <i>See Oil.</i>		
Lion Skins. <i>See Skins.</i>		
Lipari Raisins. <i>See Raisins.</i>		
Liquorice Juice or Succus Liquoritiæ Cwt.	3 15 0	3 15 0
Powder "	5 10 0	5 10 0
Root "	3 3 4	3 3 4
Extract or Preparation of. <i>See Extract.</i>		
Liquors. Foreign Liquors—Derelict, Jetsam, Flotsam, Lagan, or Wreck, brought or coming into the United Kingdom, are subject to the same Duties, and entitled to the same Drawbacks as Liquors of the like kind regularly imported.		
Litharge of Gold or Silver Cwt.	0 2 0	0 2 0
Litmus "	0 4 0	0 4 0
Liverwort. <i>See Lichen Islandicus, in Moss.</i>		
Lobsters. <i>See Fish.</i>		
Long Pepper. <i>See Pepper.</i>		
Losh Hides. <i>See Hides.</i>		
Lucerne Seed. <i>See Seed.</i>		
Lupines Cwt.	0 5 0	0 5 0
Lutestrings. <i>See Catlings.</i>		
Macaroni, as Vermicelli. <i>See Vermicelli.</i>		
Mace Lb.	0 4 6	0 4 6
Drawback "	0 4 0	0 4 0
The produce of and imported from any British Colony or Plantation "	0 3 6	0 3 6
Drawback "	0 3 2	0 3 2
Oil of. <i>See Oil.</i>		
Madder Cwt.	0 12 0	0 12 0
Madder Root "	0 5 0	0 5 0
Magna Graecia Ware <i>For every £100 Value.</i>	Not separately rated.	<i>(Act 5 Geo IV., c. 45.)</i> 5th April 1824. 5 0 0
Mangrove Bark. <i>See Bark.</i>		
Manna Lb.	0 1 3	0 1 3
Drawback "	0 0 10	0 0 10
Manuscripts. <i>See Books.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
Maps, plain or coloured, each Map or part thereof ... <i>Each.</i>	0 0 6	0 0 6
In Books. <i>See Books.</i>		
Marble. <i>See Stone.</i>		
Marbles for Children. <i>See Toys.</i>		
Mares. <i>See Horses.</i>		
Hides. <i>See Horse Hides, in Hides.</i>		
Marjoram, Oil of. <i>See Oil.</i>		
Marmalade <i>Lb.</i>	0 1 3	0 1 3
Of the British Plantations in America "	0 0 6	0 0 6
Martin Skins. <i>See Skins.</i>		
Tails. <i>See Skins.</i>		
Mastic, imported directly from the place of its growth ... <i>Lb.</i>	0 1 4	0 1 4
Drawback "	0 0 10	0 0 10
Imported not directly from the place of its growth "	0 2 0	0 2 0
Drawback "	0 1 3	0 1 3
Mats, viz. :—		
Of Russia, imported in a British-built ship 100	1 3 9	1 3 9
Imported in a ship not British-built "	1 5 0	1 5 0
Not otherwise enumerated or described <i>For every £100 Value.</i>	50 0 0	50 0 0
Matting "	50 0 0	50 0 0
Mattresses "	50 0 0	50 0 0
Maw Seed. <i>See Seed.</i>		
Mead or Metheglin, the gallon, British content ... <i>Gallon.</i>	0 5 6	0 5 6
Meal. <i>See Corn.</i>		
Medals, viz. :—		
Of Gold or Silver "	Free.	Free.
Of any other sort <i>For every £100 Value.</i>	5 0 0	5 0 0
Medlars <i>Bushel.</i>	0 5 0	0 5 0
Melasses <i>Cwt.</i>	1 3 9	1 3 9
The produce of and imported from the British Plantations in America "	0 10 0	0 10 0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
	£ s. d.	£ s. d.
	<small>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</small>	
Melting Pots for Goldsmiths. <i>See Pots.</i>		
Mercury, prepared <i>For every £100 Value.</i>	50 0 0	50 0 0
Metal viz. :—		
Bell Metal <i>Cwt.</i>	1 0 0	1 0 0
Leaf, Metal (except Leaf of Gold) the Packet containing 250 leaves <i>Packet.</i>	0 0 8	0 0 8
Metheglin. <i>See Mad.</i>		
Mill Boards <i>Cwt.</i>	3 8 2	3 8 2
Millet Seed. <i>See Seed.</i>		
Mill Stones. <i>See Stones.</i>		
Mineral Water. <i>See Water.</i>		
Minerals, not otherwise enumerated or described <i>For every £100 Value.</i>	20 0 0	20 0 0
Specimens of. <i>See Specimens.</i>		
Mink Skins. <i>See Skins.</i>		
Mohair Yarn. <i>See Camel Yarn, in Yarn.</i>		
Molasses. <i>See Molasses.</i>		
Mole Skins. <i>See Skins.</i>		
Morels <i>Lb.</i>	0 2 9	0 2 9
Moss, viz. :—		
Lichen Islandicus or Liverwort <i>„</i>	0 0 8	0 0 8
Rock for Dyers' use, the Ton of 20 cwt. <i>Ton.</i>	1 15 0	1 15 0
Not otherwise enumerated or described <i>For every £100 Value.</i>	20 0 0	20 0 0
Mother or Pearl shells. <i>See Shells.</i>		
Mules <i>Each.</i>	5 0 0	5 0 0
Mum. <i>See Berr.</i>		
Musical Instruments <i>For every £100 Value.</i>	50 0 0	50 0 0
Musk <i>Oz</i>	0 5 0	0 5 0
Drawback <i>„</i>	0 3 4	0 3 4
Musquash Skins. <i>See Skins.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 79.)</i>		
Mustard Seed. <i>See Seed.</i>		
Myrrh, imported directly from the place of its growth ... <i>Lb.</i>	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1
Imported not directly from the place of its growth ... "	0 2 6	0 2 6
Drawback "	0 1 8	0 1 8
Myrtle Wax. <i>See Wax.</i>		
Napkining. <i>See Linen.</i>		
Nardus Celtica <i>Cwt.</i>	1 0 0	1 0 0
Drawback "	0 13 4	0 13 4
Indica. <i>See Spikenard.</i>		
Natron. <i>See Alkali.</i>		
Nest Boxes. <i>See Boxes.</i>		
Neats' Tongues. <i>See Tongues.</i>		
Neroli Oil. <i>See Oil of Orange Flower.</i>		
Nets, viz., old Fishing Nets, fit only for making Paper or Pasteboard. <i>See Rags.</i>		
Nutmegs <i>Lb.</i>	0 3 6	0 3 6
Drawback "	0 3 2	0 3 2
The produce of, and imported from any British Colony or Plantation "	0 2 6	0 2 6
Drawback "	0 2 3	0 2 3
Oil Of. <i>See Oil.</i>		
Nutria Skins. <i>See Skins.</i>		
Nuts, viz. :—		
Cashew Nuts <i>Lb.</i>	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Castor Nuts "	0 0 4	0 0 4
Chestnuts <i>Bushel.</i>	0 4 0	0 4 0
Pistachio Nuts, imported directly from the place of their growth <i>Lb.</i>	0 0 10	0 0 10
Imported not directly from the place of their growth "	0 1 3	0 1 3
Small Nuts <i>Bushel.</i>	0 4 0	0 4 0
Walnuts "	0 4 0	0 4 0
Nuts, not otherwise enumerated or described <i>For every £100 Value.</i>	20 0 0	20 0 0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
	£ s. d.	£ s. d.
	<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>	
Nux Vomica Lb.	0 2 6	0 2 6
Extract or Preparation of. <i>See Extract.</i>		
Oak Bark. <i>See Bark.</i>		
Oakum Cwt.	0 4 9	0 4 9
Oatmeal <i>See Corn.</i>		
Oats. <i>See Corn.</i>		
Ochre or Oaker Cwt.	0 6 9	0 6 9
Oculi, Cancrorum. <i>See Cancrorum Oculi.</i>		
Oil, viz. :—		
Of Almonds Lb.	0 0 10	0 0 10
Of Amber or Succinum "	0 5 6	0 5 6
Of Anniseed "	0 4 0	0 4 0
Of Bay "	0 0 3	0 0 3
Of Cajaputa Oz.	0 1 0	0 1 0
Of Carraway Lb.	0 2 6	0 2 6
Of Cassia Oz.	0 5 0	(Act 5 Geo. IV., c. 42.) 5th April 1824. 0 1 0
Of Castor Lb.	0 1 3	0 1 3
Chemical Oil, not otherwise enumerated or described "	0 4 0	0 4 0
Of Cinnamon Oz.	0 5 0	(Act 5 Geo. IV., c. 42.) 5th April 1824. 0 1 0
Of Cloves "	0 2 0	0 2 0
Of Cocoa Nut Cwt.	0 2 6	0 2 6
Of Fennel Lb.	0 4 0	0 4 0
Fish Oil. <i>See Train Oil, in Oil.</i>		
Of Hemp Seed, the Tun containing 252 gallons, British Content Gallon.	33 5 0	33 5 0
Of Jessamine Lb.	0 4 0	0 4 0
Of Juniper "	0 2 0	0 2 0
Of Lavender "	0 4 0	0 4 0
Of Linseed, the tun containing 252 gallons, British Content Tun.	33 5 0	33 5 0
Of Mace Oz.	0 2 6	0 2 6
Of Marjoram Lb.	0 4 0	0 4 0
Of Nutmegs Oz.	0 2 6	0 2 6
Olives, imported in a British-built ship, the tun containing 252 gallons, British content Tun.	15 13 0	15 13 0
Imported in a ship not British-built, the tun containing 252 gallons, British content "	16 13 0	16 13 0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25			
	£	s.	d.	£	s.	d.	
IMPORTS.							
<i>Oil—continued.</i>							
Of Orange Flower or Neroli... ..	Oz.	0	2	0	0	2	0
Of Palm	Cwt.	0	2	6	0	2	6
Perfumed Oil, not otherwise enumerated or described ...	Lb.	0	4	0	0	4	0
Of Pine	"	0	0	8	0	0	8
Of Rape Seed, the tun containing 252 gallons, British content	Tun.	33	5	0	33	5	0
Of Rhodium	Oz.	0	5	0	0	5	0
Rock Oil	Lb.	0	0	10	0	0	10
Of Rosemary	"	0	4	0	0	4	0
Of Roses. <i>See Otto of Roses.</i>							
Of Rosewood	Oz.	0	5	0	0	5	0
Salad Oil. <i>See Oil of Olives.</i>							
Of Sandal Wood	Oz.	0	2	6	0	2	6
Of Sassafras	Lb.	0	2	6	0	2	6
Seal Oil. <i>See Train Oil, in Oil.</i>							
Seed Oil, not otherwise enumerated or described, the tun containing 252 gallons, British content	Tun.	33	5	0	33	5	0
Of Spermaceti. <i>See Train Oil, in Oil.</i>							
Of Spike	Lb.	0	4	0	0	4	0
Of Succinum. <i>See Oil of Amber.</i>							
Of Thyme	Lb.	0	4	0	0	4	0
Train Oil, Blubber, Spermaceti Oil, and Head Matter, viz. :—							
Blubber, the produce of Fish or Creatures living in the sea, taken and caught by the crew of a British-built ship or vessel, wholly owned by His Majesty's Subjects, usually residing in Great Britain, Ireland, or the Islands of Guernsey, Jersey, Alderney, Sark or Man, registered and navigated according to law, and imported in any such shipping, the tun containing 252 gallons, British content	Tun.	0	5	6	0	5	6
Blubber, the produce of Fish or Creatures living in the sea, taken and caught wholly by His Majesty's Subjects, usually residing in any part of His Majesty's Dominions, and imported directly from any British Colony, Island, Plantation, Settlement or Territory, in a British-built ship or vessel, owned, navigated, and registered according to law, the tun of 252 gallons, British content... ..	"	0	13	4	0	13	4
Duty on Blubber imported directly from the Island of Newfoundland or the Coast of Labrador suspended until 5th July 1824.							
Blubber, the produce of Fish or Creatures living in the sea of Foreign Fishing, the tun containing 252 gallons, British content	"	22	3	4	22	3	4
Train Oil, Spermaceti Oil, or Head Matter, the produce of Fish or Creatures living in the sea, taken and caught by the crew of a British-built ship or vessel, wholly owned by His Majesty's Subjects, usually residing in Great Britain, Ireland, or the Islands of Guernsey, Jersey, Alderney, Sark or Man, registered and navigated according to law, and imported in any such shipping, the tun containing 252 gallons, British content... ..	"	0	8	3	0	8	3

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.	£ s. d.	£ s. d.
	<small>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</small>	
<i>Oil—continued.</i>		
<i>Train Oil, Blubber, &c.—continued.</i>		
Train Oil, Spermaceti Oil, or Head Matter, the produce of Fish or Creatures living in the sea, taken and caught wholly by His Majesty's Subjects, usually residing in any part of His Majesty's Dominions, and imported directly from any British Colony, Island, Plantation, Settlement or Territory in a British-built ship or vessel, owned, navigated and registered according to law, the Tun containing 252 gallons, British content	Tun. 1 0 0	1 0 0
Duty on Train Oil, Spermaceti Oil, or Head Matter, imported directly from the Island of Newfoundland or the coast of Labrador, suspended until 5th July 1824.		
Train Oil, Spermaceti Oil, or Head Matter, the produce of Fish or Creatures living in the sea, of Foreign Fishing, the Tun containing 252 gallons, British content	... .. 33 5 0	33 5 0
Of Turpentine	... .. Lb. 0 0 8	0 0 8
Of Vitriol	... .. 0 0 6	0 0 6
Walnut Oil	... .. 0 0 6	0 0 6
Whale Oil. <i>See Train Oil, in Oil.</i>		
Oil, not particularly enumerated or described, nor otherwise charged with Duty	... .. For every £100 Value. 50 0 0	50 0 0
<i>Oker. See Ochre.</i>		
Olibanum, imported directly from the place of its growth	Cwt. 2 7 6	2 7 6
Drawback	... .. 1 11 8	1 11 8
Imported not directly from the place of its growth	... .. 3 11 3	3 11 3
Drawback	... .. 2 7 6	2 7 6
Olives, the gallon, British content	... .. Gallon. 0 2 6	0 2 6
Oil of. <i>See Oil.</i>		
Onion Seed. <i>See Seed.</i>		
Onions	... .. Bushel. 0 3 0	0 3 0
Open Tapes. <i>See Tapes.</i>		
Opium, imported directly from the place of its growth	... .. Lb. 0 9 0	0 9 0
Drawback	... .. 0 6 0	0 6 0
Imported not directly from the place of its growth	... .. 0 13 6	0 13 6
Drawback	... .. 0 9 0	0 9 0
Extract or Preparation of. <i>See Extract.</i>		
Opoponax Gum. <i>See Gum.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 89 & 72.)</i>		
Orange Flower Oil. <i>See Oil.</i>		
Water, the Gallon, British Content <i>Gallon.</i>	0 3 2	0 3 2
Oranges, imported in a British-built ship 1,000	1 5 0	} <i>See Lemons.</i>
Imported in a ship not British-built "	1 7 6	
Juice of. <i>See Juice.</i>		
Peel of <i>Lb.</i>	0 0 6	0 0 6
Orchal, Orachelia or Archelia <i>Cwt.</i>	0 16 8	0 16 8
Orchelia. <i>See Orchal.</i>		
Ordinary Oil of Olives. <i>See Oil.</i>		
Ore, viz. :—		
Copper. <i>See Copper.</i>		
Gold. <i>See Bullion.</i>		
Iron. <i>See Iron.</i>		
Lead. <i>See Lead.</i>		
Platina. <i>See Platina.</i>		
Silver. <i>See Bullion.</i>		
Not otherwise enumerated or described <i>For every £100 Value.</i>	20 0 0	20 0 0
Specimens of. <i>See Specimens.</i>		
Orpiment <i>Cwt.</i>	1 8 6	1 8 6
Orrice Root or Iris Root "	1 8 6	1 8 6
Orspedew <i>Lb.</i>	0 1 3	0 1 3
Ostrich Feathers. <i>See Feathers.</i>		
Wool. <i>See Wool.</i>		
Otter Skins. <i>See Skins.</i>		
Otto or Attar, or Oil of Roses <i>Oz.</i>	0 6 0	0 6 0
Ounce Skins. <i>See Skins.</i>		
Outnal Thread. <i>See Thread.</i>		
Ox Hair. <i>See Cow Hair, in Hair</i>		
Hides. <i>See Buffalo Hides, in Hides.</i>		
Horns. <i>See Horns.</i>		
Tails. <i>See Buffalo Tails, in Tails</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
(Act 50 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)		
Oysters. <i>See Fish.</i>		
Pack Duck. <i>See Drillings, in Lincn.</i>		
Thread. <i>See Thread.</i>		
Packing Canvas. <i>See Canvas, in Lincn.</i>		
Paddy. <i>See Rice.</i>		
Painted Paper. <i>See Paper.</i>		
Painters' Colours, not otherwise enumerated or described <i>For every £100 Value.</i>	50 0 0	50 0 0
Paintings on Glass	80 0 0	80 0 0
And further, for every Cwt. of Glass <i>Cwt.</i>	6 6 0	6 6 0
Palm Oil. <i>See Oil.</i>		
Panther Skins. <i>See Skins.</i>		
Pantiles. <i>See Tiles.</i>		
Paper, viz. :—		
Brown Paper made of old rope or cordage only, without separating or extracting the pitch or tar therefrom and without any mixture of other materials therewith ... <i>Lb.</i>	0 0 10	0 0 10
Printed, painted or stained Paper, or Paper Hangings, or Flock Paper <i>Square Yard.</i>	0 1 7	0 1 7
Waste Paper, or Paper of any other sort, not particularly enumerated or described, nor otherwise charged with Duty <i>Lb.</i>	0 1 7	0 1 7
Paradise, Grains of. <i>See Grains.</i>		
Parchment <i>Dozen Sheets.</i>	0 10 0	0 10 0
Pasteboards <i>Cwt.</i>	3 8 2	3 8 2
Paving Stones <i>See Stones.</i>		
Tiles. <i>See Tiles.</i>		
Pearl Ashes. <i>See Ashes.</i>		
Pearl Barley <i>Cwt.</i>	0 17 6	0 17 6
Pearls <i>For every £100 Value.</i>	5 0 0	5 0 0
Pears... .. <i>Bushel.</i>	0 7 6	0 7 6
Dried	0 10 0	0 10 0
Peas, <i>See Corn and Seed.</i>		
Pebbles. <i>See Stone.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
Pellitory Lb.	0 0 6	0 0 6
Drawback "	0 0 4	0 0 4
Pelts. <i>See Skins</i>		
Pencils <i>For every £100 Value.</i>	50 0 0	50 0 0
Of Slate. <i>See Slate Pencils.</i>		
Pens "	50 0 0	50 0 0
Peony Seed. <i>See Piony Seed, in Seed.</i>		
Pepper, viz. :—		
Cayenne Pepper and Guinea Pepper Lb.	0 2 6	0 2 6
Long Pepper "	0 2 6	0 2 6
Capsicum or Chillies "	0 2 6	0 2 6
Perfumed Dust. <i>See Hair Powder.</i>		
Oil. <i>See Oil.</i>		
*Perry, the Tun containing 252 Gallons, British Content ... Tun.	34 18 0	34 18 0
Peruvianus Cortex. <i>See Peruvian Bark, in Bark.</i>		
Pickles of all sorts, not otherwise enumerated or described, the Gallon, British Content Gallon.	0 5 0	0 5 0
Picture Frames. <i>See Frames.</i>		
Pictures, viz. :—		
Under two feet square Picture.	3 8 0	3 8 0
Of two feet square, and under four feet square "	6 16 0	6 16 0
Of four feet square, or upwards "	10 4 0	10 4 0
Pig Iron. <i>See Iron.</i>		
Lead. <i>See Lead.</i>		
Pill Boxes. <i>See Boxes.</i>		
Pimento, viz. :—		
Of the British Plantations Lb.	0 0 10	0 0 10
Drawback "	0 0 9	0 0 9
Not of British Plantations "	0 1 3	0 1 3
Pine Oil. <i>See Oil.</i>		
Pink Root Lb.	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Piony or Peony Seed. <i>See Seed.</i>		

* Of this rate, £17 17s. was an Excise duty in Great Britain.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.	£ s. d. <small>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</small>	£ s. d.
Pistachio Nuts. <i>See Nuts.</i>		
Pitch, viz. :—		
Imported in a British-built ship Cwt.	0 0 10	0 0 10
Imported in a ship not British-built "	0 0 11	0 0 11
The Produce of any British Colony or Plantation "	0 0 9	0 0 9
Burgundy Pitch "	0 14 3	0 14 3
Jews' Pitch. <i>See Bitumen Judaicum.</i>		
Plain Tiles. <i>See Tiles.</i>		
Plants, Shrubs, and Trees alive	Free.	Free.
Plaster of Paris Cwt.	0 2 6	0 2 6
Plate, viz. :—		
Battered, fit only to be re-manufactured. <i>See Bullion.</i>		
Of Gold Oz. Troy.	3 16 9	3 16 9
Of Silver Gilt "	0 6 4	0 6 4
Part Gilt "	0 6 0	0 6 0
Ungilt "	0 4 6	0 4 6
Plated Wire. <i>See Gilt Wire, in Wire</i>		
Plate Glass. <i>See Glass.</i>		
Platina Oz.	0 1 0	0 1 0
Ore of <i>For every £100 Value.</i>	5 0 0	5 0 0
Platting or other Manufactures to be used in or proper for making Hats or Bonnets, viz. :—		
Of Bast, Clip, Cane, or Horse Hair Lb.	1 0 0	1 0 0
Of Straw "	0 17 0	0 17 0
Playing Cards. <i>See Cards.</i>		
Plums, dried Lb.	0 1 3	0 1 3
Polishing Rushes <i>For every £100 Value.</i>	20 0 0	20 0 0
Stones. <i>See Stones.</i>		
Polonia Wool. <i>See Wool.</i>		
Pomatum <i>For every £100 Value.</i>	50 0 0	50 0 0
Pomegranates 1,000	1 10 0	1 10 0
Peels of Cwt.	0 15 0	0 15 0
Porcelain. <i>See China Ware.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.	£ s. d.	£ s. d.
<i>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 78.)</i>		
Portugal, Territories and Dominions of the Crown of.		
<p>NOTE.—Goods, Wares, and Merchandise, being of the growth, produce, or Manufacture of any of the Territories or Dominions of the Crown of Portugal, imported directly from any of the said Territories or Dominions, in a ship or vessel built in any of the said Territories or Dominions, or taken by any ship or vessel of war, belonging to the Portuguese Government, or by any ship or vessel belonging to any of the subjects of the Territories or Dominions aforesaid, having Commissions and Letters of Marque and Reprisals from the Portuguese Government, and condemned as lawful prize in any Court of Admiralty of the said Government, such ship or vessel being owned by subjects of the said Government, and navigated with a master and three-fourths of the mariners at least subjects of the said Government, may be entered and landed on payment of such Duties of Customs, and no higher, as are payable on Goods, Wares, and Merchandise of the like denomination or description, upon their importation from any other Foreign Country in British-built ships or vessels, owned, navigated, or registered according to Law; and in cases where different Duties are imposed upon any Goods, Wares, or Merchandize of the like denomination or description so imported from different Foreign Countries, then upon payment of the lowest Duties which by Law are required to be paid on the importation in British-built ships or vessels of any such Goods, Wares, or Merchandize from any Foreign Country; and on the exportation of such Goods, Wares, or Merchandize, the same drawbacks shall be paid or allowed as on other Goods of the like description exported; and on the exportation of any Goods to the said Territories or Dominions, the same drawbacks shall be paid or allowed as on the exportation of Goods of the like description, when exported to any of the Islands, Plantations, or Colonies belonging to the Crown of Great Britain in America.</p>		
Pot Ashes. See Ashes.		
Potatoes <i>Cwt.</i>	0 2 0	0 2 0
Pots, viz. :—		
Meltings Pots for Goldsmiths 100.	0 3 2	0 3 2
“ Of Stone <i>For every £100 Value.</i>	50 0 0	50 0 0
Pottery. See Earthenware.		
Powder, viz. :—		
Of Brass for Japanning <i>Lb.</i>	0 3 6	0 5 6
Of Bronze <i>For every £100 Value.</i>	50 0 0	50 0 0
Gunpowder. <i>See in G.</i>		
Hairpowder. <i>See in H.</i>		
Powder not otherwise enumerated or described, that will serve for the same uses as Starch <i>Cwt.</i>	9 10 0	9 10 0
Precious Stones. See Jewels.		
Printers' Ink. See Ink for Printers		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
Prints and Drawings, viz. :—		
Plain Each.	0 0 1	0 0 1
Coloured „	0 0 2	0 0 2
In Books. <i>See Books.</i>		
Prunelle Sal. <i>See Sal.</i>		
Prunelloes Lb.	0 1 3	0 1 3
Prunes, imported in a British-built ship... Cwt.	1 7 6	1 7 6
Imported in a ship not British-built ... „	1 8 6	1 8 6
Puddings. <i>See Sausages.</i>		
Pumice Stone. <i>See Stone.</i>		
Pyrmont Water. <i>See Mineral Water, in Water.</i>		
Quassia Cwt.	8 17 6	8 17 6
Extract or Preparation of. <i>See Extract.</i>		
Quercitron, or Black Oak Bark. <i>See Bark.</i>		
Quern Stones. <i>See Stone.</i>		
Quicksilver Lb.	0 1 8	0 1 8
Drawback „	0 1 1	0 1 1
Quills, viz. :—		
Goose Quills 1,000	0 2 6	0 2 6
Swan Quills „	0 12 0	0 12 0
Quinces 100	0 4 0	0 4 0
Quince Seed. <i>See Seed.</i>		
Raccoon Skins. <i>See Skins.</i>		
Radix, viz. :—		
Contrayerva Lb.	0 1 8	0 1 8
Drawback „	0 1 1	0 1 1
Enula Campanæ Cwt.	0 13 6	0 13 6
Drawback „	0 9 0	0 9 0
Eringii Lb.	0 0 6	0 0 6
Drawback „	0 0 4	0 0 4
Ipecacuanæ „	0 4 0	0 4 0
Drawback „	0 2 8	0 2 8

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>		
Radix—continued.		
Rhatanise Lb.	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Extract or Preparation of. <i>See Extract.</i>		
Senekæ Lb.	0 1 9	0 1 9
Drawback "	0 1 2	0 1 2
Serpentariæ or Snake Root "	0 1 9	0 1 9
Drawback "	0 1 2	0 1 2
Rag Stone. <i>See Stone.</i>		
Rags, viz. :—		
Old Rags, Old Ropes, or Junk, or Old Fishing Nets, fit only for making Paper or Pasteboard, the Ton containing 20 Cwt. :—		
Imported in a British-built ship Ton.	1 6 0	1 6 0
Imported in a ship not British-built "	1 10 0	1 10 0
Woollen Rags, fit only for the purpose of manure, the Ton containing 20 Cwt. :—		
Imported in a British-built ship Ton.	0 13 0	0 13 0
Imported in a ship not British-built "	0 15 0	0 15 0
Raisins, viz. :—		
Denia or Lexia, imported in a British-built ship ... Cwt.	1 0 0	1 0 0
Drawback "	0 18 0	0 18 0
Imported in a ship not British-built "	1 1 0	1 1 0
Drawback "	0 18 0	0 18 0
Of the Sun, imported in a British-built ship "	2 2 6	2 2 6
Drawback "	1 18 0	1 18 0
Imported in a ship not British-built "	2 3 6	2 3 6
Drawback "	1 18 0	1 18 0
Of any other sort, imported in a British-built ship "	1 2 0	1 2 0
Drawback "	1 0 0	1 0 0
Imported in a ship not British-built "	1 3 0	1 3 0
Drawback "	1 0 0	1 0 0
NOTE.—No allowance of the Duty on Raisins to be made on account of damage.		
Rape Cakes Cwt.	0 0 2	0 0 2
Seed. <i>See Seed.</i>		
Seed Oil. <i>See Oil.</i>		
Of Grapes. The Tun containing 252 gallons, British-Content Tun.	11 1 8	11 1 8
Ratafia. <i>See Cordial Water, in Spirits.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<small>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 89 & 72.)</small>		
Ruttans. <i>See Canes.</i>		
Raw Linen Yarn. <i>See Yarn.</i>		
Silk. <i>See Silk.</i>		
Red Lead. <i>See Lead.</i>		
Mangrove Bark. <i>See Bark.</i>		
Wool. <i>See Wool.</i>		
Red Canes. <i>See Canes.</i>		
Rein Deer Tongues. <i>See Tongues.</i>		
Bennett, the Gallon, British Content <i>Gallon.</i>	0 0 6	0 0 6
Resina Jalappæ <i>Lb.</i>	0 6 9	0 6 9
Drawback	0 4 6	0 4 6
Rhatany Root. <i>See Radix Rhatanæ.</i>		
Rhinehurst <i>Cwt.</i>	0 14 3	0 14 3
Drawback	0 9 6	0 9 6
Oil of. <i>See Oil.</i>		
Rhubarb <i>Lb.</i>	0 4 0	0 4 0
Drawback	0 2 8	0 2 8
Rice, viz. :—		
The produce of and imported directly from any British Colony, Plantation, Territory, or Dominion :—		
Not being rough and in the Husk <i>Cwt.</i>	0 5 0	0 5 0
Rough and in the Husk or Paddy <i>Bushel.</i>	0 0 7½	0 0 7½
Not being the produce of and imported directly from any British Colony, Plantation, Territory, or Dominion, and Rice the produce of any other Country or Place :—		
Not being rough and in the Husk <i>Cwt.</i>	0 15 0	0 15 0
Rough and in the Husk or Paddy <i>Bushel.</i>	0 2 6	0 2 6
Upon the exportation from the United Kingdom of any Foreign Rice or Paddy which shall have been cleaned in the United Kingdom, and which shall have paid the Duties payable thereof, there shall be allowed for every Hundred Weight thereof a Drawback equal in amount to the Duty paid on every four Bushels of the rough Rice or Paddy from which the same shall have been cleaned.		Drawback as in 1823-24.
Riga Balsam. <i>See Balsam.</i>		
Rock Alum. <i>See Alum.</i>		
Rock Moss. <i>See Moss.</i>		
Oil. <i>See Oil.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823 24	1824-25
IMPORTS.	£ s. d. <small>(Act 59 Geo. III, c. 59 & Act 4 Geo. IV, c. 69 & 72.)</small>	£ s. d.
Rocou. <i>See Annotto.</i>		
Ropes of Bast. <i>See Bast Ropes.</i>		
New. <i>See Cordage.</i>		
Old. <i>See Rags.</i>		
Rose Copper. <i>See Copper.</i>		
Rosemary, Oil of. <i>See Oil.</i>		
Roses, Leaves of. <i>See Leaves.</i>		
Oil of. <i>See Otto of Roses.</i>		
Rosin or Colophonia:—		
Imported in a British-built ship <i>Cwt.</i>	0 4 9	0 4 9
Imported in a ship not British-built "	0 5 6	0 5 6
The produce of any of the Dominions or Plantations belonging to the Crown of Great Britain "	0 3 2	0 3 2
Rubies. <i>See Jewels.</i>		
Rum. <i>See Spirits.</i>		
Russia Linen. <i>See Linen.</i>		
Mats. <i>See Mats.</i>		
Rye. <i>See Corn.</i>		
Sabadilla Seed. <i>See Seed.</i>		
Sable Skins. <i>See Skins.</i>		
Saccharum Saturni <i>Lb.</i>	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Safflower <i>Cwt.</i>	0 8 9	0 8 9
Saffron <i>Lb.</i>	0 7 6	0 7 6
Drawback "	0 5 0	0 5 0
Sagapenum Gum. <i>See Gum.</i>		
Sago or Sago Powder <i>Cwt.</i>	1 10 0	1 10 0
Sail Cloth or Sail Duck. <i>See Sail Cloth, in Linen.</i>		
Sails. <i>See Linen.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES							1823-24	1824-25			
IMPORTS.							£	£			
							s.	s.			
							d.	d.			
							<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 89 & 72.)</i>				
Sal, viz. :—											
Ammoniac	...	...	...	...	Lb.	0	0	6	0	0	6
Gem	...	...	...	...	Cwt.	0	8	0	0	8	0
Limonum	...	...	...	...	Lb.	0	4	9	0	4	9
Prunelle	...	...	...	...	"	0	0	6	0	0	6
Succini	...	...	...	...	"	0	8	2	0	3	2
Salad Oil. <i>See Oil of Olives.</i>											
Salep or Salop :—											
Imported directly from the place of its growth	...	...	...	...	Lb.	0	1	3	0	1	3
Drawback	...	...	...	...	"	0	0	10	0	0	10
Imported not directly from the place of its growth	...	...	...	...	"	0	1	10	0	1	10
Drawback	...	...	...	...	"	0	1	3	0	1	3
*Salt	...	...	...	...	Bushel of 56 lbs.	Free.		Free.			
Saltpetre	...	...	...	...	Cwt.	0	0	6	0	0	6
Sand Boxes. <i>See Boxes.</i>											
Sandal Wood, Oil of. <i>See Oil.</i>											
Sandarach Gum. <i>See Gum.</i>											
Sanguis Draconis :—											
Imported directly from the place of its growth	...	...	...	...	Lb.	0	1	8	0	1	8
Drawback	...	...	...	...	"	0	1	1	0	1	1
Imported not directly from the place of its growth	...	...	...	...	"	0	2	6	0	2	6
Drawback	...	...	...	...	"	0	1	8	0	1	8
Sarcocolla Gum. <i>See Gum.</i>											
Sarsaparilla	...	...	...	...	Lb.	0	1	3	0	1	3
Drawback	...	...	...	...	"	0	0	10	0	0	10
Sassafras	...	...	...	...	Cwt.	0	6	4	0	6	4
Bark.	<i>See Bark.</i>										
Oil of.	<i>See Oil.</i>										
Saunders, viz. :—											
Red, the Ton containing 20 cwt.	...	...	...	...	Ton.	0	15	0	0	15	0
White or Yellow	...	...	...	...	Lb.	0	0	10	0	0	10

* Salt was subject to an Excise duty in Great Britain of 2s. 3d. per bushel of 56 lbs., and to a Customs duty in Ireland of s (Irish Currency)

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25			
	£	s.	d.	£	s.	d.	
IMPORTS.							
<small>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 72.)</small>							
Sausages or Puddings	Lb.	0	1	3	0	1	3
Scaleboards	Cwt.	3	8	2	3	8	2
Scammony :—							
Imported directly from the place of its growth ...	Lb.	0	6	4	0	6	4
Drawback	"	0	4	2	0	4	2
Imported not directly from the place of its growth ...	"	0	9	6	0	9	6
Drawback	"	0	6	4	0	6	4
Scilla. <i>See Squills.</i>							
Scio, Turpentine of. <i>See Turpentine.</i>							
Sculptured Marble. <i>See Stone.</i>							
Sea Cow, Sea Horse or Sea Morse Teeth	Cwt.	3	4	0	3	4	0
Sealing Wax. <i>See Wax.</i>							
Seal Oil. <i>See Train Oil, in Oil.</i>							
Skins. <i>See Skins.</i>							
Seed, viz. :—							
Acorns	Bushel.	0	1	0	0	1	0
Ammi or Amios Seed	Lb.	0	0	6	0	0	6
Anniseed	Cwt.	3	0	0	3	0	0
Burnet Seed	"	1	0	0	1	0	0
Canary Seed	"	3	0	0	3	0	0
Carraway Seed	"	1	10	0	1	10	0
Carrot Seed	Lb.	0	0	9	0	0	9
Carthamus Seed	"	0	0	6	0	0	6
Castor Seed	"	0	0	4	0	0	4
Cevadilla Seed. <i>See Sabadilla Seed.</i>							
Clover Seed	Cwt.	1	0	0	1	0	0
Cole Seed	Last.	10	0	0	10	0	0
Coriander Seed	Cwt.	0	15	0	0	15	0
Cummin Seed	"	1	0	0	1	0	0
Fennel Seed	Lb.	0	0	9	0	0	9
Fenugreek Seed	Cwt.	0	9	6	0	9	6
Flax Seed	Bushel.	0	0	5	0	0	5
Forest Seed	Lb.	0	1	0	0	1	0
Garden Seed, not particularly enumerated or described, nor otherwise charged with Duty	"	0	1	0	0	1	0
Grass Seed of all Sorts	Cwt.	1	0	0	1	0	0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>						
Seed—continued.						
Hemp Seed, the Quarter containing 8 bushels, until 25th March 1824, inclusive						
				From and after 5th April 1824.		
Quarter.	1	0	0	2	0	0
The produce of, and imported from the British Colonies or Plantations in America	0	1	0	0	1	0
Linseed						
Bushel.	0	0	5	0	0	5
Leek Seed						
Lb.	0	1	6	0	1	6
Lucerne Seed						
Cwt.	1	0	0	1	0	0
Maw Seed						
"	3	0	0	3	0	0
Millet Seed						
"	0	11	6	0	11	6
Mustard Seed						
Bushel.	0	8	0	0	8	0
Onion Seed						
Lb.	0	1	6	0	1	6
Parsley Seed						
"	0	0	1	0	0	1
Peas, when prohibited to be imported as Corn... ..						
Bushel.	0	7	6	0	7	6
Piony, or Peony Seed						
Lb.	0	0	6	0	0	6
Quince Seed						
"	0	3	0	0	3	0
Rape Seed						
Last	10	0	0	10	0	0
Sabadilla or Cevadilla Seed						
Lb.	0	1	0	0	1	0
Shrub or Tree Seed, not otherwise enumerated						
"	0	1	0	0	1	0
Trefoil Seed						
Cwt.	1	0	0	1	0	0
Worm Seed, imported directly from the place of its growth						
Lb.	0	1	6	0	1	6
Drawback						
"	0	1	0	0	1	0
Imported not directly from the place of its growth						
"	0	2	3	0	2	3
Drawback						
"	0	1	6	0	1	6
All seeds, not before enumerated nor charged with Duty, commonly made use of for the purpose of extracting oil therefrom, the Last containing 10 quarters, each quarter containing 8 bushels						
Last.	10	0	0	10	0	0
All other Seed, not particularly enumerated or described nor otherwise charged with Duty						
For every £100 Value.	50	0	0	50	0	0
Seed Lac. See Lac in gum.						
Oil. See Oil.						
Segara, manufactured of Tobacco						
Lb.	0	12	0	0	12	0
Sena, imported directly from the place of its growth						
"	0	1	3	0	1	3
Drawback						
"	0	0	10	0	0	10
Imported not directly from the place of its growth						
"	0	1	10	0	1	10
Drawback						
"	0	1	3	0	1	3
Senegal Gum. See Gum.						
Senekæ Radix. See Radix.						

* This was by 4 Geo. IV., c. 69, and applies to Great Britain only. Cigars were also subject in Great Britain to the Excise duties on Tobacco, viz.: 4s. per lb. In Ireland, the Customs duty was 16s. per lb. See 4 Geo. IV., c. 69 & 72.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
Serpentaria Radix. <i>See Radix.</i>						
Shaven Latten. <i>See Latten.</i>						
Shaving for Hats. <i>See Platting.</i>						
Sheep Skins. <i>See Skins.</i>						
Wool. <i>See Wool.</i>						
Shells of Mother of Pearl <i>For every £100 Value.</i>	5	0	0	5	0	0
Shell Lac. <i>See Lac, in Gum.</i>						
Ships to be broken up with their Tackle, Apparel and Furniture (except Sails) <i>For every £100 Value.</i>	50	0	0	50	0	0
Shrubs. <i>See Plants.</i>						
Shumach. <i>See Sumach.</i>						
Sienna Terra. <i>See Terra.</i>						
Silesia Lawns. <i>See Lawns, in Linen.</i>						
Linen. <i>See German Linen, in Linen.</i>						
Silk, viz. :—						
Knubs or Husks of Silk <i>Lb.</i>	0	4	0			
Drawback "	0	1	8			
Net or Tulle. <i>See Lace.</i>						
Raw Silk <i>Lb.</i>	0	5	6			
Drawback "	0	2	9			
Thrown Silk, dyed "	2	5	6	2	5	6
Drawback "	0	19	2	0	19	2
Not dyed "	0	14	8			
Drawback "	0	6	2			
Waste or Floss Silk, not otherwise enumerated or described "	0	4	0			
Drawback "	0	1	8			
Silk Worm Gut <i>For every £100 Value.</i>	20	0	0	20	0	0
Silver Coin. <i>See Bullion.</i>						
Silver Plate. <i>See Plate.</i>						
Wire. <i>See Wire.</i>						

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
Simarouba Cortex. <i>See Bark.</i>						
Singing Birds. <i>See Birds.</i>						
Sisters Thread. <i>See Thread.</i>						
Skates for Sliding <i>For every £100 Value.</i>	50	0	0	50	0	0
Skins and Furs, viz. :—						
Badger Skins, undressed <i>The Skin.</i>	0	1	6	0	1	6
Drawback "	0	1	4	0	1	4
Bear Skins, undressed "	0	4	6	0	4	6
*Undressed, imported from any British Colony, Plantation or Settlement in America "	0	2	6	0	2	6
Beaver Skins, undressed "	0	0	8	0	0	8
*Undressed, imported from any British Colony, Plantation or Settlement in America "	0	0	4	0	0	4
Buck or Deer Skins. <i>See Deer Skins.</i>						
Calabar Skins. <i>See Squirrel Skins.</i>						
Calves Skins and Kip Skins in the Hair, not tanned, tawed, curried, or in any way dressed :—						
Dry :—						
Imported in a British-built ship <i>Cwt.</i>	0	4	8	0	4	8
Imported in a ship not British-built "	0	14	0	0	14	0
Wet :—						
Imported in a British-built ship "	0	2	4	0	2	4
Imported in a ship not British built "	0	7	0	0	7	0
The Produce of and imported from the West Coast of Africa, not exceeding 7 lbs. weight each skin... .. "	0	2	4	0	2	4
Tanned, and not otherwise dressed <i>Lb.</i>	0	1	0	0	1	0
Cat Skins, undressed <i>The Skin.</i>	0	0	6	0	0	6
*Undressed, imported from any British Colony, Plantation, or Settlement in America "	0	0	3	0	0	3
Coney Skins, undressed <i>The 100 Skins.</i>	0	1	0	0	1	0
Deer Skins, undressed <i>The Skin.</i>	0	0	4	0	0	4
Undressed, imported from any British Colony Plantation, or Settlement in America "	0	0	2	0	0	2
Indian, half dressed "	0	0	8	0	0	8
Undressed or shaved "	0	0	4	0	0	4
Dog Skins in the Hair, not tanned, tawed, or in any way dressed :—						
Imported in a British-built ship <i>The Dozen Skins.</i>	0	0	10	0	0	10
Imported in a ship not British-built "	0	5	6	0	5	6
Dog Fish Skins, undressed "	0	5	2	0	5	2

* The Duty on Skins marked *, being the Produce of and imported directly from the Island of Newfoundland, suspended until the 6th July 1824. Act 59 Geo. III. c. 52 & 83.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES.	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>						
Skins and Furs—continued.						
Elk Skins in the Hair, not tanned, tawed, curried, or in any way dressed :—						
Imported in a British-built ship	0	1	0	0	1	0
Imported in a ship not British-built	0	2	0	0	2	0
Ermine Skins, undressed	0	0	8	0	0	8
Drawback	0	0	7	0	0	7
Fishers Skins, undressed	0	1	0	0	1	0
Undressed, imported from any British Colony Plantation or Settlement in America	0	0	6	0	0	6
Fitches Skins, undressed	0	3	2	0	3	2
Drawback	0	2	10	0	2	10
Fox Skins, undressed	0	0	8	0	0	8
*Undressed, imported from any British Colony, Plantation or Settlement in America	0	0	4	0	0	4
Tails, undressed	20	0	0	20	0	0
Goat Skins, viz. :—						
Raw or undressed, imported in a British-built ship	0	2	10	0	2	10
Imported in a ship not British-built	0	12	8	0	12	8
Tanned	2	0	0	2	0	0
Hare Skins, undressed	0	5	6	0	1	0
Huase Skins, undressed	0	0	6	0	0	6
Kid Skins, in the Hair	0	1	7	0	1	7
Drawback	0	1	5	0	1	5
Dressed	2	0	0	2	0	0
Kip Skins. <i>See Calves Skins.</i>						
Lamb Skins, viz. :—						
Undressed, in the Wool	0	14	0	0	14	0
Tanned or tawed	2	0	0	2	0	0
Dressed in Oil	4	0	0	4	0	0
Leopard Skins, undressed	0	9	6	0	9	6
Drawback	0	9	0	0	9	0
Lion Skins, undressed	0	6	0	0	6	0
Martin Skins, undressed	0	0	6	0	0	6
Undressed, imported from any British Colony, Plantation, or Settlement in America	0	0	3	0	0	3
Tails, undressed	0	16	3	0	16	3
Drawback	0	15	6	0	15	6

* The Duty on Skins marked *, being the Produce of and imported directly from the Island of Newfoundland, suspended until the 5th July 1824. Act 59 Geo. III., c. 52 & 63.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25			
	£	s.	d.	£	s.	d.	
IMPORTS.							
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>							
Skins and Furs—continued.							
Mink Skins, undressed	The Skin.	0	0	4	0	0	4
Undressed, imported from any British Colony, Plantation, or Settlement in America	"	0	0	2	0	0	2
Dressed	"	0	2	0	0	2	0
Mole Skins, undressed	The Dozen Skins.	0	0	6	0	0	6
Drawback	"	0	0	5	0	0	5
Musquash Skins, undressed	The 100 Skins.	0	12	6	0	12	6
Nutria Skins, undressed	"	0	12	6	0	12	6
Otter Skins, undressed	The Skin.	0	1	6	0	1	6
* Undressed, imported from any British Colony, Plantation, or Settlement in America	"	0	1	0	0	1	0
Ounce Skins, undressed	"	0	7	6	0	7	6
Panther Skins, undressed	"	0	9	6	0	9	6
Pelts of Goats, undressed	The Dozen Pelts.	0	3	0	0	3	0
Dressed	"	0	6	0	0	6	0
Of all other Sorts, undressed	The 100 Pelts.	0	17	0	0	17	0
Racoon Skins, undressed	The Skin.	0	0	2	0	0	2
Undressed, imported from any British Colony, Plantation, or Settlement in America	"	0	0	1	0	0	1
Sable Skins, undressed	"	0	8	4	0	8	4
Drawback	"	0	7	6	0	7	6
Tails, or Tips of Sable, undressed	The Picco.	0	1	3	0	1	3
Drawback	"	0	1	1	0	1	1
Seal Skins, in the hair, not tanned, tawed, or in any way dressed:—							
Imported in a British-built ship	The Skin.	0	0	3	0	0	3
Imported in a ship not British-built	"	0	1	3	0	1	3
Cured with Foreign Salt	"	0	0	3	0	0	3
Of British tanning, and imported directly from Newfoundland	"	0	0	1	0	0	1
*Cured with Foreign Salt	"	0	0	1	0	0	1
Skins of Seals, taken in any Foreign fishery, by persons not being British subjects ..	"	0	1	6	0	3	6
<i>(Act 5 Geo. IV., c. 43.)</i> 5th April 1824.							
Sheep Skins, undressed in the wool	The Dozen Skins.	0	2	3	0	2	3
Tanned or tawed	The 100 Skins.	2	0	0	2	0	0
Dressed in oil	"	4	0	0	4	0	0
Squirrel or Calabar Skins, undressed	"	0	11	6	0	11	6
Drawback	"	0	10	4	0	10	4
Tawed... ..	"	0	17	6	0	17	6
Tails, undressed	For every £100 Value.	20	0	0	20	0	0
Swan Skins, undressed	The Skin.	0	2	3	0	2	3

The Duty on Skins marked *, being the produce of and imported directly from the Island of Newfoundland, suspended until the 5th July, 1824. Act 59 Geo. III., c. 52 & 83.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)		
Skins and Furs—continued.		
Tiger Skins, undressed <i>The Skin.</i>	0 9 6	0 9 6
Drawback "	0 8 6	0 8 6
Weasel Skins, undressed <i>The 100 Skins.</i>	0 4 9	0 4 9
Drawback "	0 4 3	0 4 3
Wolf Skins, undressed <i>The Skin.</i>	0 2 0	0 2 0
* Undressed, imported from any British Colony Plantation, or Settlement in America "	0 1 0	0 1 0
Tawed... .. "	0 17 6	0 17 6
Wolverings, undressed "	0 1 0	0 1 0
Undressed, imported from any British Colony, Plantation, or Settlement in America "	0 0 6	0 0 6
Skins and Furs, or pieces of Skins and Furs, raw or undressed, not particularly enumerated or described, nor otherwise charged with Duty <i>For every £100 Value.</i>	20 0 0	20 0 0
Skins and Furs, or pieces of Skins and Furs, tanned, tawed, curried, or in any way dressed, not particularly enumerated or described, nor otherwise charged with Duty "	75 0 0	75 0 0
Slate. See Stone.		
Pencils <i>For every £100 Value.</i>	20 0 0	20 0 0
Slate, Tables of. See Stone.		
Slates in Frames. See Stone.		
Slick Stones. See Stone.		
Smalts <i>Lb.</i>	0 0 9½	0 0 9½
Smyrna Raisins. See Raisins.		
Snake Root. See Radix Serpentaria.		
Snuff <i>Lb.</i>	0 6 0	0 6 0
Soap, viz. :—		
Ashes <i>See Ashes.</i>		
Hard <i>Cwt.</i>	4 10 0	4 10 0
Soft "	3 11 3	3 11 3
Soapers' Waste, the ton containing 20cwt. <i>Ton.</i>	0 3 2	0 3 2
Socotorina Aloes. See Aloes.		
Soda. See Alkali.		
South Sea Duties. See page 376.		

* The Duty on Skins marked *, being the produce of and imported directly from the Island of Newfoundland, suspended until the 5th July 1824. Act 59 Geo. III., c. 52 & 83.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
Spa Ware <i>Water. See Mineral Water, in Water.</i>	For every £100 Value. 50 0 0	50 0 0
Spanish ¹¹ Wool. <i>See Wool.</i>		
Specimens of such Minerals, Fossils, or Ores, which are not particularly enumerated or described, nor otherwise charged with Duty, each Specimen not exceeding in weight 14 lbs. Exceeding in weight 14 lbs. each Illustrative of Natural History, not otherwise enumerated or described	Free. For every £100 Value. 5 0 0 5 0 0	Free. 5 0 0 5 0 0
Spelter <i>Cwt.</i>	1 8 6	1 8 6
Spermaceti, viz. :— Candles. <i>See Candles.</i> Fine <i>Lb.</i> Oil. <i>See Train Oil, in Oil.</i>	0 1 6	0 1 6
Spike, Oil of. <i>See Oil.</i>		
Spikenard or Nardus Indica <i>Lb.</i> Drawback	0 2 9 0 1 10	0 2 9 0 1 10
Spirits, viz. :— Arquebusade Water, Hungary Water, Lavender Water or Usquebaugh <i>The Gallon, British Content, Single.</i>	*1 2 6½	*1 2 6½
Arquebusade Water, &c., if above Proof <i>The Gallon, British Content.</i>	†1 16 0½	†1 16 0½
Brandy, imported in a British-built ship If above Proof Imported in a ship not British-built If above Proof	*0 18 10½ †1 12 4½ *0 19 0½ †1 12 6½	*0 18 10½ †1 12 4½ *0 19 0½ †1 12 6½
Citron Water If above Proof	*1 7 9½ †2 1 3½	*1 7 9½ †2 1 3½
Geneva, imported in a British-built ship If above Proof Imported in a ship not British-built If above Proof	*0 18 10½ †1 12 4½ *0 19 0½ †1 12 6½	*0 18 10½ †1 12 4½ *0 19 0½ †1 12 6½
Hungary Water. <i>See Arquebusade Water.</i>		
Lavender Water. <i>See Arquebusade Water.</i>		
Rum, the produce of any British Colony or Plantation in America If above Proof Of any other sort If above Proof	<i>The Gallon, British Content.</i> ‡0 11 7½ §1 1 3 *0 18 6½ †1 12 0½	(Act 5 Geo. IV., c. 34.) 17th May 1824. ‡0 10 6 ¶0 19 1 *0 18 6½ †1 12 0½

* Of this, 17s. 0½d. was an Excise duty in Great Britain.
† Of this, £1 10s. 6½d. was an Excise duty in Great Britain.
‡ Of this, 10s. 4½d. was an Excise duty in Great Britain.
§ Of this, £1 was an Excise duty in Great Britain.
¶ Of this, 9s. 3d. was an Excise duty in Great Britain.
‡ Of this, 17s. 10½d. was an Excise duty in Great Britain.

These were wholly Customs duties in Ireland.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25					
	£	s.	d.	£	s.	d.			
IMPORTS.									
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>									
Spirits—continued.									
Uaquebaugh. <i>See Arquebusade Water.</i>									
Whiskey, the produce of any British Colony or Plantation in America	<i>The Gallon, British Content, single.</i>			*0	11	7½	*0	11	7½
If above Proof	<i>The Gallon, British Content.</i>			†1	1	3	†1	1	3
Spirits and Cordial, or Strong Waters, not particularly enumerated or described, nor otherwise charged with Duty	<i>The Gallon, British Content, single.</i>			‡1	2	6½	‡1	2	6½
If above Proof	<i>The Gallon, British Content.</i>			§1	16	0½	§1	16	0½
Foreign Liquors, Derelict, Jetsam, Flotsam, Lagan or Wreck, brought or coming into the United Kingdom, are subject to the same Duties and entitled to the same Drawbacks as Liquors of the like kind regularly imported.									
Sponge, imported directly from the place of its growth ...	<i>Lb.</i>			0	2	0	0	2	0
Drawback	<i>"</i>			0	1	4	0	1	4
Imported not directly from the place of its growth ...	<i>"</i>			0	3	0	0	3	0
Drawback	<i>"</i>			0	2	0	0	2	0
Spruce Beer. <i>See Beer.</i>									
Essence of. <i>See Essence.</i>									
Canvas <i>See Canvas, in Linen.</i>									
Squills, dried	<i>Cwt.</i>			1	0	0	1	0	0
Not dried	<i>"</i>			0	5	0	0	5	0
Squirrel Skins. <i>See Skins.</i>									
Stag Horns. <i>See Horns.</i>									
Stained Paper. <i>See Paper.</i>									
Starch	<i>Cwt.</i>			9	10	0	9	10	0
Statuary. <i>See Sculptured Marble, in Stone.</i>									
Statues of Marble or Stone, Sculptured. <i>See Sculptured Marble, in Stone.</i>									
Stavesacre	<i>Cwt.</i>			1	8	0	1	8	0
Drawback	<i>"</i>			0	18	8	0	18	8
Steel, or any Manufacture of Steel, not otherwise enumerated or described	<i>For every £100 Value.</i>			50	0	0	50	0	0
Wire. <i>See Wire.</i>									
Stibum. <i>See Antimony.</i>									
Stick Lac. <i>See Lac, in Gum.</i>									

* Of this, 10s. 4½d. was an Excise duty in Great Britain.

† Of this, 8s. was an Excise duty in Great Britain.

‡ Of this, 17s. 0½d. was an Excise duty in Great Britain.

§ Of this, 1s. 10s. 6½d. was an Excise duty in Great Britain.

These were wholly Customs duties in Ireland.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>						
Sticks, viz :—						
Walking Sticks	For every					
	£100 Value.	50	0	0	50	0
Stock Fish. See Fish.						
Stockings, viz :—						
Of Cotton	For every					
	£100 Value.	50	0	0	50	0
Of Thread or Worsted	"	50	0	0	50	0
Stone, viz :—						
Burrs for Mill Stones	The 100.	3	16	0	3	16
Dog Stones, not exceeding 4 feet in diameter, above 6 and under 12 inches in thickness	The Pair.	6	3	6	6	3
Emery Stones	Cwt.	0	2	0	0	2
Filtering Stones	For every					
	£100 Value.	50	0	0	50	0
Flint Stones for Potters, the ton containing 20 cwt. ...	Ton.	0	2	6	0	2
Grave Stones of Marble, polished, each not containing more than 2 feet square	The Foot Square, Superficial Measure.	0	2	6	0	2
Unpolished	"	0	0	10	0	0
Not of Marble, polished or unpolished	"	0	0	6	0	0
Lime Stone	For every					
	£100 Value.	20	0	0	20	0
Marble, in any way Manufactured (except Grave Stones and Paving Stones, each not containing more than 2 feet square)	Cwt.	0	3	0	0	3
Marble Blocks	The Solid Foot.	0	3	0	0	3
Marble Busts. See Marble in any way Manufactured.						
Chimney Pieces, sculptured. See Marble in any way Manufactured.						
Statues. See Marble in any way Manufactured.						
Marble Paving Stones, polished, each not containing more than 2 feet square	The Foot Square, Superficial Measure.	0	0	10	0	0
Rough	"	0	0	6	0	0
Mill Stones, above 4 feet in diameter, or if 12 inches in thickness or upwards	The Pair.	11	8	0	11	8
Paving Stones, not of Marble	The 100 Feet Square, Superficial Measure.	0	12	0	0	12
Pebble Stones, the ton containing 20 cwt.	Ton.	0	13	6	0	13
Polishing Stones	For every					
	£100 Value.	20	0	0	20	0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25			
	£	s.	d.	£	s.	d.	
IMPORTS.							
<i>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 72.)</i>							
Stone—continued.							
Pumice Stones, the ton containing 20 cwt.	Ton.	1	13	4	1	13	4
Quern Stones, under 3 feet in diameter, and not exceeding 6 inches in thickness	The Pair.	0	8	9	0	8	9
3 feet in diameter, and not above 4 feet in diameter, and not exceeding 6 inches in thickness	"	0	17	6	0	17	6
Rag Stones	For every £100 Value.	20	0	0	20	0	0
Sculptured Marble and Statuary. <i>See Marble in any way Manufactured.</i>							
NOTE.—If any Statue, Group of Figures, or other Stone or Marble Ornament carved out of the same block, shall exceed one ton weight, the Duty to be charged thereon shall be estimated at the rate payable for one ton weight, and no more.							
Slate, the produce of the Islands of Guernsey, Jersey, Sark, Alderney, or Man, and imported from those Islands, respectively	For every £100 Value.	26	8	0	26	8	0
Of any other country, not otherwise enumerated or described	"	66	10	0	66	10	0
Slates in Frames	The Dozen.	0	3	0	0	3	0
Slick Stones	The 100	0	8	0	0	8	0
Statuary. <i>See Sculptured Marble.</i>							
Stone, Sculptured. <i>See Sculptured Marble.</i>							
Stone to be used for the purpose of Lithography	The Cwt.	0	3	0	0	3	0
Whetstones	The 100	0	8	9	0	8	9
Stones, not particularly enumerated or described, nor otherwise charged with Duty	For every £100 Value.	66	10	0	66	10	0
Stone Bottles. <i>See Bottles.</i>							
Storax or Styraz, viz. :—							
Calamita, imported directly from the place of its growth	Lb.	0	2	0	0	2	0
Drawback	"	0	1	4	0	1	4
Imported not directly from the place of its growth	"	0	3	0	0	3	0
Drawback	"	0	2	0	0	2	0
Liquida, imported directly from the place of its growth	"	0	3	4	0	3	4
Drawback	"	0	2	2	0	2	2
Imported not directly from the place of its growth	"	0	5	0	0	5	0
Drawback	"	0	3	4	0	3	4
In the Tear or Gum, imported directly from the place of its growth	"	0	8	4	0	8	4
Drawback	"	0	5	6	0	5	6
Imported not directly from the place of its growth	"	0	12	6	0	12	6
Drawback	"	0	3	4	0	3	4
Straw Hats or Bonnets. <i>See Hats.</i>							
Platting. <i>See Platting.</i>							

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.		
	£ s. d.	£ s. d.
	<i>(Act 50 Geo. III., c. 58 & Act 4 Geo. IV., c. 69 & 72.)</i>	
Stuffs of all Sorts, made or mixed with Wool <i>For every £100 Value.</i>	50 0 0	50 0 0
Sturgeon. <i>See Fish.</i>		
Styrax. <i>See Storax.</i>		
Succades. <i>Lb.</i>	0 3 2	0 3 2
Of the British Plantation in America "	0 0 6	0 0 6
Succini Sal. <i>See Sal.</i>		
Succinum <i>Lb.</i>	0 1 8	0 1 8
Drawback... .. "	0 1 1	0 1 1
Oil of. <i>See Oil of Amber, in Oil.</i>		
Succus Liquoritia. <i>See Liquorice Juice.</i>		
Sugar. For Duties and Bounties, <i>see Table of Contents "Sugar."</i>		
Sulphur Impressions <i>For every £100 Value.</i>	5 0 0	5 0
Sulphur. <i>See Brimstone.</i>		
Sumach <i>Cwt.</i>	0 1 7	0 1 7
Sun, Raisins of the. <i>See Raisins.</i>		
Swan Quills. <i>See Quills.</i>		
Skins. <i>See Skins.</i>		
Sweep Washers, Dirt, containing Bullion. <i>See Bullion.</i>		
Switzerland Linen. <i>See German Linen, in Linen.</i>		
Tables of Marble, polished. <i>See Marble, in Stone.</i>		
Slate. <i>See Stone.</i>		
Tacamahaca Gum. <i>See Gum.</i>		
Tails, viz. :—		
Buffalo, Bull, Cow, or Ox Tails <i>The 100</i>	0 6 0	0 6 0
Fox Tails. <i>See Skins.</i>		
Martin Tails. <i>See Skins.</i>		
Sable Tails. <i>See Skins.</i>		
Squirrel or Calabar Tails <i>See Skins.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.	£ s. d. <i>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 72.)</i>	£ s. d.
Talc Lb.	0 0 8	0 0 8
Tallow, imported in a British-built ship ... Cwt.	0 3 2	0 3 2
Imported in a Ship not British-built ... "	0 4 0	0 4 0
Candles. <i>See Candles.</i>		
Tamarinds Lb.	0 0 8	0 0 8
Of the British Plantations in America ... "	0 0 6	0 0 6
Tapes, viz. :—		
Open For every £100 Value.	50 0 0	50 0 0
Worsted "	50 0 0	50 0 0
Tapestry, not of Silk "	50 0 0	50 0 0
Tapioca or Tapioca Powder Cwt.	1 10 0	1 10 0
Tar, viz. :—		
Imported in a British-built ship, the Last containing 12 barrels, each barrel not exceeding 31½ gallons, British Content The Last.	1 1 6	1 1 6
Imported in a Ship not British-built, the Last containing 12 barrels, each barrel not exceeding 31½ gallons, British Content "	1 3 0	1 3 0
The produce of any British Colony or Plantation, the Last containing 12 barrels, each barrel not exceeding 31½ gallons, British Content "	0 19 6	0 19 6
Barbadoes Tar Lb.	0 0 5	0 0 5
Tares The Quarter containing 8 Bushels.	0 10 0	0 10 0
Tarras The Bushel.	0 1 3	0 1 3
Tartar, Cream of. <i>See Cream of Tartar.</i>		
Tea. <i>See Table B, page 399.</i>		
Teasles The 1,000	0 1 8	1 8
Teeth, viz. :—		
Elephants' Teeth. <i>See in E.</i>		
Sea Cow, Sea Horse, or Sea Morse Teeth. <i>See in S.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES							1823-24	1824-25				
IMPORTS.							£	s.	d.	£	s.	d.
							<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>					
Telescopes	...	...	...	...	...	<i>For every £100 Value.</i>	50	0	0	50	0	0
Terra, viz. :—												
Japonica or Catet 1 ^o	...	...	...	...	...	<i>Lb.</i>	0	0	10	<i>(Act 5 Geo. IV., c. 43.)</i> 5th April 1824. Cwt. 0 3 0		
Sienna	...	...	...	...	...	<i>Cwt.</i>	1	11	8	1	11	8
Umbra	...	...	...	...	...	"	0	12	0	0	12	0
Verde	...	...	...	...	...	"	0	16	0	0	16	0
Thread, viz. :—												
Bruges Thread	...	...	...	...	...	<i>The Dozen Lbs.</i>	1	10	6	1	10	6
Cotton Thread	...	...	...	...	...	<i>For every £100 Value.</i>	50	0	0	50	0	0
Outnal Thread	...	...	...	...	...	<i>The Dozen Lbs.</i>	1	10	6	1	10	6
Pack Thread	...	...	...	...	...	<i>Cwt.</i>	1	10	6	1	10	6
Sisters Thread	...	...	...	...	...	<i>Lb.</i>	0	8	4	0	8	4
Whited Brown Thread	...	...	...	...	...	<i>The Dozen Lbs.</i>	1	16	6	1	16	6
Not otherwise enumerated or described	...	...	...	...	...	<i>For every £100 Value.</i>	50	0	0	50	0	0
Stockings. <i>See Stockings.</i>												
Thrown Silk. <i>See Silk.</i>												
Thyme, Oil of. <i>See Oil.</i>												
Ticking	...	...	...	...	...	<i>For every £100 Value.</i>	50	0	0	50	0	0
Ticks	...	...	...	...	...	"	50	0	0	50	0	0
Tiles of all sorts	...	...	...	...	...	"	50	0	0	50	0	0
Tin	...	...	...	...	...	<i>Cwt.</i>	5	9	3	5	9	3
Tincal. <i>See Borax.</i>												
Tin Foil	...	...	...	...	...	<i>For every £100 Value.</i>	50	0	0	50	0	0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25			
	£	s.	d.	£	s.	d.	
IMPORTS.							
<i>(Act 59 Geo. III., c. 53 & Act 4 Geo. IV., c. 69 & 72.)</i>							
Tobacco. Unmanufactured, of the growth or production of His Majesty's Colonies, Plantations, Islands, or Territories in America or the West Indies, or of the United States of America, or of any of the Territories or Dominions of the Emperor of Russia, or of the Ottoman or Turkish Empire	Lb.			*Free		Free	
Of the growth, production, or Manufacture of the Plantations or Dominions of Spain or Portugal ...	"			†Free		†Free	
Manufactured ...	"	10	12	0	10	12	0
Segars	} See under "S."						
Snuff							
NOTE.—Tobacco is subject to a further Duty, viz. : Excise, 3s. the lb.							
<i>(Act 4 Geo. IV., c. 72.)</i>							
Tobacco Pipes ...	For every £100 Value.	50	0	0	50	0	0
Tongues ...	The Dozen.	0	3	0	0	3	0
Tooth Powder ...	For every £100 Value.	50	0	0	50	0	0
Tornsal or Turnsole ...	Cwt.	0	10	0	0	10	0
Tortoise Shell ...	Lb.	0	4	0	0	4	0
Touch Stones...	For every £100 Value.	20	0	0	20	0	0
Tow, if of Flax. See Flax.							
If of Hemp :—							
Imported in a British-built ship ...	Cwt.	0	9	6	0	9	6
In a ship not British-built ...	"	0	10	4	0	10	4
Toys ...	For every £100 Value.	50	0	0	50	0	0
Tragacanth Gum. See Gum							
Train Oil. See Oil.							
Treacle of Venice ...	Lb.	0	3	6	0	3	6
Trees. See Plants.							
Truffles ...	Lb.	0	5	6	0	5	6
Turbith, imported directly from the place of its growth ...	"	0	2	6	0	2	6
Drawback ...	"	0	1	8	0	1	8
Imported not directly from the place of its growth ...	"	0	3	9	0	3	9
Drawback ...	"	0	2	6	0	2	6
Turbots. See Fish.							
Turkey Carpets. See Carpets.							

* By 4 Geo. IV., c. 72, such Tobacco was subject to Customs duty of 1s. per lb. in Ireland, and further Excise duty of 3s. per lb. In Great Britain, it was subject to Excise duty of 4s. per lb. By 5 Geo. IV., c. 43, the permanent duty on Canadian Tobacco was reduced by 3d. per lb.

† By 4 Geo. IV., c. 72, such Tobacco was subject to Customs duty of 3s. per lb. in Ireland, and further Excise duty of 3s. per lb. In Great Britain, it was subject to Excise duty of 6s. per lb.

‡ By 4 Geo. IV., c. 72, manufactured Tobacco was subject to a Customs duty of 16s. per lb. in Ireland. In Great Britain it was subject to a Customs duty of 12s. per lb. in addition to the Excise duties on Tobacco.

Tobacco was thus subject to the same amount of duty in Ireland as in Great Britain, the duty on unmanufactured Tobacco being wholly an Excise duty in Great Britain, whilst in Ireland it was partly a Customs and partly an Excise duty. In Great Britain, the duty on Cigars and manufactured Tobacco was partly Customs and partly Excise, whilst in Ireland it was wholly a Customs duty.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
IMPORTS.	£ s. d.	£ s. d.
	<i>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 72.)</i>	
Turmerick Lb.	0 0 4	0 0 4
Turnery, not otherwise enumerated or described <i>For every £100 Value.</i>	50 0 0	50 0 0
Turnsole. <i>See Turnsal</i>		
Turpentine, viz. :—		
Common Cwt.	0 4 4	0 4 4
Of Venice, Scio, or Cyprus Lb.	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Of Germany, or of any other place, not otherwise enumerated or described Cwt.	1 6 2	1 6 2
Oil of. <i>See Oil.</i>		
Tutise Lapis. <i>See Lapis.</i>		
Twine Cwt.	1 11 0	1 11 0
Twist for Band Strings. <i>See Band String Twist.</i>		
Tyger Skins. <i>See Skins.</i>		
Valonia Cwt.	0 2 6	0 2 6
Vanelloes Lb.	0 16 8	0 16 8
Varnish, not otherwise enumerated or described <i>For every £100 Value.</i>	50 0 0	50 0 0
Vases, viz. :—		
Of Stone or Marble sculptured. <i>See Sculptured Marble, in Stone.</i>		
Antient, not of Stone or Marble <i>For every £100 Value.</i>	5 0 0	5 0 0
Of any other sort "	50 0 0	50 0 0
Vellum <i>The Skin.</i>	0 7 2	0 7 2
Velves. <i>See Calves' Velves.</i>		
Venice, Treacle of. <i>See Treacle.</i>		
Turpentine. <i>See Turpentine.</i>		
Verdegris, viz. :—		
Common Lb.	0 3 4	0 3 4
Crystallized, or otherwise Manufactured "	0 6 6	0 6 6
Verde Terra. <i>See Terra.</i>		
Verjuice the tun containing 352 gallons, British Content... Tun.	61 7 0	61 7 0
Vermicelli Lb.	0 0 8	0 0 8

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24 ^a	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
Vermillion Lb.	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Vetches. <i>See Fava.</i>		
Vinegar, or Acetous Acid, the tun containing 252 gallons, British Content Tun.	*73 19 0	*73 19 0
Vinelloes. <i>See Vanilloes.</i>		
Vitriol, Extract or Preparation of. <i>See Extract.</i> Oil of. <i>See Oil.</i>		
Umber. <i>See Terra Umbra.</i>		
Vomica Nux. <i>See Nux Vomica.</i>		
Usquebaugh. <i>See Spirits.</i>		
Wafers Lb.	0 1 8	0 1 8
Walking Canes. <i>See Canes.</i> Sticks. <i>See Sticks.</i>		
Walnut Oil. <i>See Oil.</i>		
Walnuts. <i>See Nuts.</i>		
Washing Balls. <i>See Balls.</i>		
Waste, viz. :— Cotton Waste. <i>See Cotton Wool, in Wool.</i> Silk Waste. <i>See in Silk.</i>		
Watches, of Gold, Silver or other metal... .. <i>For every £100 Value.</i>	50 0 0	50 0 0
Watch Glasses †And further, for every Cwt. <i>Cwt.</i>	80 0 0 6 6 0	80 0 0 6 6 0
Water, viz. :— Arquebusade. <i>See Spirits.</i> Citron. <i>See Spirits.</i> Cordial. <i>See Spirits.</i> Hungary. <i>See Spirits.</i> Lavender. <i>See Spirits.</i> Mineral or Natural Water, the dozen bottles or flasks, each bottle or flask not exceeding three pints <i>Bottle or Flask.</i>	0 4 0	0 4 0

^a Of this rate, £12 12s. per tun was an Excise duty in Great Britain.

† This was an Excise duty in Great Britain and a Customs duty in Ireland.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
Wax, viz. :—		
Bees Wax, Unmanufactured Cwt.	3 6 6	3 6 6
The produce of and imported from any British Colony, Plantation, or Territory "	2 6 6	2 6 6
White or Manufactured "	6 3 6	6 3 6
Myrtle Wax Lb.	0 1 0	0 1 0
Sealing Wax For every £100 Value.	50 0 0	50 0 0
Candles. <i>See Candles.</i>		
Weasel Skins. <i>See Skins.</i>		
Weld... .. Cwt.	0 2 9	0 2 9
Whale Fins, viz. —		
Taken and caught by the crew of a British-built ship or vessel, wholly owned by His Majesty's subjects, usually residing in Great Britain, Ireland, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, navigated and registered according to law, and im- ported in any such shipping, the ton containing 20 cwt. Ton.	2 7 6	2 7 6
Taken and caught wholly by His Majesty's subjects usually residing in any part of His Majesty's Dominions, and imported directly from any British Colony, Island, Plantation, Settlement, or Territory, in a British- built ship or vessel, owned, navigated, and registered according to law, the ton containing 20 cwt. Ton.	3 3 4	3 3 4
The Duty on Whale Fins, imported directly from the Island of Newfoundland or the Coast of Labrador, until the 5th July 1824. Act 4 Geo. IV., c. 72.		
Of Foreign Fishing, the ton containing 20 cwt. Ton.	95 0 0	95 0 0
Whale Oil. <i>See Train Oil, in Oil.</i>		
Wheat. <i>See Corn.</i>		
Flour. <i>See Corn.</i>		
Whetstones. <i>See Stones.</i>		
Whipcord Lb.	0 1 0	0 1 0
Whited Brown Thread. <i>See Thread.</i>		
White Lead. <i>See Lead.</i>		
Wick Yarn. <i>See Yarn.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25			
	£	s.	d.	£	s.	d.	
IMPORTS.							
<i>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 72.)</i>							
Wine, viz :—							
The produce of His Majesty's Settlement of the Cape of Good Hope, or the Territories or Dependencies thereof, imported directly from thence :—							
*In a British-built ship, the Tun containing 252 gallons, British content	Tun.	31	17	0	31	17	0
†Drawback... ..	"	29	8	0	29	8	0
*In a ship not British-built, the Tun containing 252 gallons	Tun.	32	18	0	32	18	0
†Drawback	"	29	8	0	29	8	0
French Wine :—							
‡Imported in a British-built ship, the Tun containing 252 gallons, British content	Tun.	144	7	6	144	7	6
‡Imported in a ship not British-built, the Tun containing 252 gallons, British content... ..	"	148	11	6	148	11	6
German Wine. See Rhenish Wine.							
Hungary Wine. See Rhenish Wine.							
Madeira Wine :—							
§Imported in a British-built ship, the Tun containing 252 gallons, British content	Tun.	96	12	0	96	12	0
§Imported in a ship not British-built, the Tun containing 252 gallons, British content	"	99	15	0	99	15	0
Portugal Wine :—							
§Imported in a British-built ship, the Tun containing 252 gallons, British content	"	95	11	0	95	11	0
§Imported in a ship not British-built, the Tun containing 252 gallons, British content... ..	"	98	14	0	98	14	0
Rhenish, German, and Hungary Wine :—							
§Imported in a British-built ship, the Tun containing 252 gallons, British content	Tun.	118	13	0	118	13	0
§Imported in a ship not British-built, the Tun containing 252 gallons, British content... ..	"	122	17	0	122	17	0
Spanish Wine, and Wine not otherwise enumerated or described :—							
§Imported in a British-built ship, the Tun containing 252 gallons, British content	Tun.	95	11	0	95	11	0
§Imported in a ship not British-built, the Tun containing 252 gallons, British content... ..	"	98	14	0	98	14	0
NOTE.—The full Duties are drawn back upon Wine exported in packages each containing not less than 8 dozen reputed quarts or 6 dozen reputed pints. Act 4 Geo. IV., c. 69, Sec. 20, and 4 Geo. IV., c. 72, Sec. 29.							
Wine Lees, subject to the same Duty as Wine, but no Drawback is allowed on the Lees of Wine exported.							
Winteranus Cortex. See Winter Bark. in Bark.							

* Of this rate, £17 10s. per tun was an Excise duty in Great Britain.

† Of this rate, £16 9s. per tun was an Excise drawback in Great Britain.

‡ Of this rate, £78 1s. 6d. per tun was an Excise duty in Great Britain.

§ Of this rate, £53 10s. per tun was an Excise duty in Great Britain.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25			
	£	s.	d.	£	s.	d.	
IMPORTS.							
Wire, viz:—							
Brass or Copper, not otherwise enumerated or described	<i>Cwt.</i>	5	14	0	5	14	0
Gilt or Plated	... .. <i>For every £100 Value.</i>	50	0	0	50	0	0
Iron, not otherwise enumerated or described	... .. <i>Cwt.</i>	5	18	9	5	18	9
Latten	... .. "	5	9	3	5	9	3
Silver	... .. <i>For every £100 Value.</i>	50	0	0	50	0	0
Steel	... .. <i>Lb.</i>	0	1	10	0	1	10
Wood	... .. <i>Cwt.</i>	0	6	6	0	6	6
Wood, for principal rates of duty, see Table of Contents, "Wood."							
Wolf Skins. See Skins.							
Wolverings. See Skins.							
Wool, viz:—							
Beaver Wool	... .. <i>Lb.</i>	0	1	7	0	1	7
Cut and combed	... .. "	0	4	9	0	4	9
Bison or Buffalo Wool, the produce of and imported directly from any British Colony	... .. "	0	0	4	0	0	4
The produce of and imported from any Foreign country	... .. "	0	0	6	0	0	6
Carmenia Wool. See Goat Hair, in "Hair."							
Coney Wool	... .. "	0	0	6	0	0	2
<i>(Act 5 Geo. IV., c. 47.)</i> 10th September 1824.							
Cotton Wool, or Waste of Cotton Wool, viz:—							
The produce of any British Colony or Plantation in America, and imported directly from thence. Duty free							
Free							
The produce of any British Colony or Plantation in America, not being imported directly from thence, and Cotton Wool or Waste of Cotton Wool, the produce of any other country or place:—							
If imported in a British-built ship	... .. <i>For every £100 Value.</i>	6	0	0	6	0	0
If imported in a ship not British-built	... .. "	12	0	0	12	0	0
Goats' Wool. See Goat Hair, in "Hair."							
<i>(Act 5 Geo. IV., c. 48.)</i> 10th September 1824.							
Hares' Wool	... .. <i>Cwt.</i>	1	1	10	0	0	2
Lambs' Wool. See Sheeps' Wool.							
Ostrich Wool	... .. <i>Lb.</i>	0	0	6	0	0	6
Polonia Wool	... .. "	0	0	6	0	0	6
Red Wool	... .. "	0	0	6	0	0	6

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
<i>Wool—continued.</i>						
Sheep or Lambs' Wool, viz :—						
The produce of any Foreign country Lb.	0	0	6			
						(Act 5 Geo. IV., c. 47.) 10th September 1824. Lb. 0 0 8
The produce of and imported directly from any British Colony or Territory "	0	0	8			(Act 5 Geo. IV., c. 47.) 11th December 1824. Lb. 0 0 1
Turkey Goats' Wool. See Goats' Hair, in "Hair."						(Act 5 Geo. IV., c. 47.) 10th September 1824. 0 0 1
All Articles made of or mixed with Wool, not particularly enumerated or described, nor otherwise charged with Duty For every £100 Value.	50	0	0	50	0	0
<i>Woollen Stuffs. See Stuffs.</i>						
<i>Worm Seed. See Seed.</i>						
<i>Worsted Caps. See Caps.</i>						
Stockings. See Stockings.						
Tapes. See Tapes.						
Yarn. See Yarns.						
<i>Wreck. See Derelict.</i>						
<i>Yarn, viz :—</i>						
Cable Yarn... .. Cot.	1	1	6	1	1	6
Camel or Mohair Yarn Lb.	0	0	10	0	0	10
Cotton Yarn "	0	1	3	0	1	3
Program Yarn... .. "	0	1	7	0	1	7
<i>R&w Linen Yarn :—</i>						
Imported in a British-built ship Cot.	0	1	0	0	1	0
Imported in a ship not British-built "	1	0	0	1	0	0
Wick Yarn "	4	8	8	4	8	8
Worsted Yarn, being of two or more threads, twisted or thrown Lb.	0	1	7	0	1	7
Yarn of any other sort, not particularly enumerated or described, nor otherwise charged with Duty ... For every £100 Value.	50	0	0	50	0	0
Zaffre Lb.	0	0	4			(Act 5 Geo. IV., c. 43.) 5th April 1824. 0 0 1
Zedoaria, imported directly from the place of its growth Lb.	0	1	3	0	1	3
Drawback "	0	0	10	0	0	10
Imported not directly from the place of its growth "	0	1	10	0	1	10
Drawback "	0	1	3	0	1	3

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE A.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 79.)</i>						
Goods, Wares, and Merchandize, being either in part or wholly Manufactured, and not being enumerated or described, nor otherwise charged with Duty, and not prohibited to be imported into or used in the United Kingdom	<i>For every £100 Value.</i>					
	50	0	0	50	0	0
Goods, Wares, and Merchandize, not being either in part or wholly Manufactured, and not being enumerated or described, nor otherwise charged with Duty, and not prohibited to be imported into or used in the United Kingdom						
	20	0	0	20	0	0
SOUTH SEA DUTIES.						
<i>(55 Geo. III., c. 57, and 56 Geo. III. c. 77.)</i>						
Goods imported in any Port of the United Kingdom from any Place within the limits of the sole and exclusive trade heretofore granted to the South Sea Company (except Blubber, Train Oil, Head Matter, or Whale Fins, Seal Skins, and other produce of Fish or Creatures living in the Seas, taken and caught by the crews of British and Irish-built vessels; and except Bullion and Foreign Coin of Gold and Silver, and also except goods deposited under provisions of the Acts for depositing goods in warehouses, and which shall thereafter be taken out of the warehouses for exportation, and duly exported according to law) ...	<i>For every £100 Value.</i>					
	2	0	0	2	0	0
Vessels entering outwards or inwards (except in Ballast) at any Port within the United Kingdom, to or from any Place within the limits of the sole and exclusive trade heretofore granted to the South Sea Company (except vessels importing only Blubber, Train Oil, Head Matter, or Whale Fins, Seal Skins, and other produce of Fish or Creatures living in the Seas, taken and caught by the crews of British and Irish-built vessels, and no other cargo as merchandize), for every ton burthen of such vessel ...	<i>Ton.</i>					
	0	1	6	0	1	6

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

A TABLE of the Duties of Customs payable on Goods, Wares, and Merchandize, being of the Growth, Produce, or Manufacture of any Place within the Limits of the Charter granted to the United Company of Merchants of England trading to the East Indies, imported into the United Kingdom; and on Goods, Wares, and Merchandize imported into the United Kingdom from His Majesty's Settlements of the Cape of Good Hope, and the Territories and Dependencies thereof; and of the Drawbacks to be allowed on the Exportation of such Goods, Wares, and Merchandize.

ARTICLES	1823-24	1824-25
IMPORTS.	£ s. d.	£ s. d.
	<i>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 72.)</i>	
Acorus <i>Lb.</i>	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Agates or Cornelians, viz. :—		
Polished or otherwise Manufactured <i>For every £100 Value.</i>	60 0 0	60 0 0
Rough, or Unmanufactured "	20 0 0	20 0 0
Alkali, not being Barilla, viz. :—		
Any Article containing Soda or Mineral Alkali whereof Mineral Alkali is the most valuable part (such Alkali not being otherwise particularly charged with Duty) :—		
If not containing a greater proportion of such Alkali than 20 per centum :—		
Imported in a British-built ship <i>Cwt.</i>	0 11 4	0 11 4
Drawback "	0 5 8	0 5 8
Imported in a ship not British-built "	0 12 0	0 12 0
Drawback "	0 5 8	0 5 8
If containing more than 20 per centum, and not exceeding 25 per centum, of such Alkali :—		
Imported in a British-built ship "	0 15 0	0 15 0
Drawback "	0 7 6	0 7 6
Imported in a ship not British-built "	0 15 8	0 15 8
Drawback "	0 7 6	0 7 6
If containing more than 25 per centum, and not exceeding 30 per centum, of such Alkali :—		
Imported in a British-built ship "	0 18 4	0 18 4
Drawback "	0 9 2	0 9 2
Imported in a ship not British-built "	0 19 0	0 19 0
Drawback "	0 9 2	0 9 2

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 89 & 72.)</i>						
Alkali, not being Barilla—continued.						
Any Article containing Soda or Mineral Alkali, &c.—continued.						
If containing more than 30 per centum, and not exceeding 40 per centum, of such Alkali :—						
Imported in a British-built ship	1	3	4	1	3	4
Drawback	0	11	8	0	11	8
Imported in a ship not British-built	1	4	0	1	4	0
Drawback	0	11	8	0	11	8
If containing more than 40 per centum of such Alkali :—						
Imported in a British-built ship	1	10	0	1	10	0
Drawback	0	15	0	0	15	0
Imported in a ship not British-built	1	10	8	1	10	8
Drawback	0	15	0	0	15	0
Alkermones, Confection of	0	1	8	0	1	8
Almonds, viz. :—						
Bitter	0	15	10	0	15	10
Drawback	0	14	0	0	14	0
Of any other sort	2	7	6	2	7	6
Drawback	2	2	0	2	2	0
Aloes, viz. :—						
Socotorina	0	2	6	0	2	6
Drawback	0	1	8	0	1	8
Of any other sort	0	0	9	0	0	9
Drawback	0	0	6	0	0	6
Alum... ..	0	17	6	0	17	6
Roch Alum	0	11	8	0	11	8
Amber, viz. :—						
Beads or other Manufactures of Amber	0	12	0	0	12	0
Rough	0	1	8	0	1	8
Drawback	0	1	1	0	1	1
Ambergris	0	5	0	0	5	0
The produce of British Fishing				<i>(Act 5 Geo. IV., c. 43.)</i> 5th April 1824. 0 2 0		
Ammoniac Gum. See Gum Ammoniac.						
Sal. See Sal Ammoniac.						

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 59 Geo. III, c. 52 & Act 4 Geo. IV, c. 69 & 72.)</i>		
Anacardium Lb.	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Animi Gum. <i>See Gum.</i>		
Anniseed. <i>See Seed.</i>		
Oil of. <i>See Oil.</i>		
Annotto or Rocou, viz. :—		
Flag Lb.	0 0 5	0 0 5
Roll, or any other sort, not otherwise enumerated or described "	0 1 0	0 1 0
Aquafortis Cut.	0 14 3	0 14 3
Arabic Gum. <i>See Gum.</i>		
Arangoes or Arango Beads <i>For every ... £100 Value.</i>	31 5 0	31 5 0
Argol Cut.	0 4 9	0 4 9
Arrack. <i>See Spirits.</i>		
Arrow Root or Powder Lb.	0 0 2	0 0 2
Arsenic, viz. :—		
White Cut.	0 14 3	0 14 3
Of any other sort "	0 18 8	0 18 8
Asafetida Lb.	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Balsam, viz. :—		
Artificial or Natural "	0 4 6	0 4 6
Barilla :—		
If not containing a greater proportion of Mineral Alkali than 20 per cent. :—		
Imported in a British-built ship Cut.	<i>(Act 4 Geo. IV, c. 41.)</i> 0 8 6	0 8 6
Drawback "	0 4 3	0 4 3
Imported in a ship not British-built "	0 9 2	0 9 2
Drawback "	0 4 3	0 4 3
If containing more than 20 per cent and not exceeding 25 per cent. of such Alkali :—		
Imported in a British-built ship "	0 11 3	0 11 3
Drawback "	0 5 7	0 5 7
Imported in a ship not British-built "	0 1 11	0 1 11
Drawback "	0 5 7	0 5 7

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24			1824-25			
	£	s.	d.	£	s.	d.	
IMPORTS.							
<i>(Act 59 Geo. III., c. 58 & Act 4 Geo IV., c. 69 & 72.)</i>							
Barilla—continued.							
If containing more than 25 per cent. and not exceeding 30 per cent. of such Alkali :—							
Imported in a British-built ship	Cwt.	0	14	6	0	14	6
Drawback	"	0	7	3	0	7	3
Imported in a ship not British-built	"	0	15	2	0	15	2
Drawback	"	0	7	3	0	7	3
If containing more than 30 per cent. and not exceeding 40 per cent. of such Alkali :—							
Imported in a British-built ship	"	0	18	6	0	18	6
Drawback	"	0	9	3	0	9	3
Imported in a ship not British-built	"	0	19	4	0	19	4
Drawback	"	0	9	3	0	9	3
If containing more than 40 per cent. of such Alkali :—							
Imported in a British-built ship	"	1	2	4	1	2	4
Drawback	"	0	11	3	0	11	3
Imported in a ship not British-built	"	1	3	2	1	3	2
Drawback	"	0	11	3	0	11	3
Bark, viz. :—							
Angostura Bark	Lb.	0	2	0	0	2	0
Drawback	"	0	1	4	0	1	4
Clove Bark	"	0	0	10	0	0	10
Drawback	"	0	0	6	0	0	6
Jesuits' Bark. <i>See Peruvian Bark.</i>							
Peruvian or Jesuits' Bark	"	0	2	0	0	2	0
Drawback	"	0	1	4	0	1	4
Bark, not otherwise enumerated or described.							
If for Medicinal use	"	0	2	0	0	2	0
If not for Medicinal use	<i>For every £100 Value.</i>	20	0	0	20	0	0
Bdellium	Lb.	0	1	8	0	1	8
Drawback	"	0	1	1	0	1	1
Beads, viz. :—							
Amber Beads. <i>See Amber.</i>							
Arango Beads. <i>See Arangoes.</i>							
Coral Beads	Lb.	0	15	10	0	15	10
Crystal Beads	1,000	1	8	6	1	8	6
Beads, not otherwise enumerated or described	<i>For every £100 Value.</i>	50	0	0	50	0	0
Bees Wax. <i>See Wax.</i>							

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES						1823-24	1824-25				
						£	s.	d.	£	s.	d.
IMPORTS.						<small>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 72.)</small>					
Benjamin or Benzoin	...	...	...	...	<i>Lb.</i>	0	2	0	0	2	0
Drawback	...	...	...	...	"	0	1	4	0	1	4
Bezoar Stones	...	...	...	...	<i>Oz.</i>	0	2	6	0	2	6
Bones of Cattle and other Animals, and of Fish, except Whale Fins	...	...	...	...	<i>For every £100 Value.</i>	1	0	0	1	0	0
Books, Printed, or Manuscripts, viz. :—											
Half bound, or in any way bound	...	...	...	...	<i>Cwt.</i>	6	10	0	6	10	0
Unbound	...	...	...	...	"	5	0	0	5	0	0
Boracic Acid	...	...	...	...	<i>Lb.</i>	0	0	4	0	0	4
Borax or Tincal, viz. :—											
Refined	...	...	...	...	"	0	0	6	0	0	6
Unrefined	...	...	...	...	"	0	0	3	0	0	3
Bottles, viz. :—											
Of Earth or Stone	...	...	...	...	<i>The Dozen.</i>	0	3	2	0	3	2
*And further	...	...	...	...	<i>For every Cwt.</i>	0	5	0	0	5	0
Of Glass covered with Wicker	...	...	...	...	<i>Dozen Quarts.</i>	1	2	0	1	2	0
*And further	...	...	...	...	<i>For every Cwt.</i>	6	6	0	6	6	0
Of Green or Common Glass, full or empty, not of less Content than one pint, and not being Phials	...	...	...	...	<i>Dozen quarts.</i>	0	8	0	0	8	0
*And further	...	...	...	...	<i>For every Cwt.</i>	0	8	2	0	8	2
Of Glass, not otherwise enumerated or described	...	...	...	...	<i>For every £100 Value.</i>	80	0	0	80	0	0
*And further	...	...	...	...	<i>For every Cwt.</i>	6	6	0	6	6	0
NOTE.—Flasks in which Wine or Oil is imported are not subject to Duty.											
Brandy. <i>See Spirits.</i>											
Bronze, viz. :—											
All Works of Art made of Bronze	...	...	...	...	<i>Cwt.</i>	Not separately rated in 1823-4.			<small>(Act 5, Geo. IV., c. 42.) 5th April 1824.</small> 1 0 0		
Bullion and Foreign Coin of Gold or Silver. Duty free.											
Cajaputa, Oil of. <i>See Oil.</i>											
Cake Lac. <i>See Lac, in Gum.</i>											
Calaminaris Lapis. <i>See Lapis.</i>											
Calamus Aromaticus	...	...	...	...	<i>Lb.</i>	0	0	10	0	0	10
Drawback	...	...	...	...	"	0	0	6	0	0	6

* This was an Excise duty in Great Britain and a Customs duty in Ireland.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 59 Geo. III., c. 53 & Act 4 Geo. IV., c. 89 & 73.)</i>		
Calicoes, viz. :—	...	
Plain White Calicoes <i>For every £100 Value.</i>	67 10 0	67 10 0
Drawback to be allowed on the exportation of such of the said Calicoes which shall have been printed, painted, stained, or dyed in the United Kingdom ..	45 0 0	45 0 0
White, Flowered, or Stitched "	37 10 0	37 10 0
Calves' Skins. <i>See Skins.</i>		
Cambogium. <i>See Gamboge.</i>		
Camels' Hair. <i>See Hair.</i>		
Camphor, viz. :—		
Refined <i>Lb.</i>	0 0 10	0 0 10
Unrefined "	0 0 5	0 0 5
Candles of Wax "	0 2 6	0 2 6
Canes, viz. :—		
Bamboo 1,000	1 14 0	1 14 0
Rattans (not Ground Rattans) "	1 0 0	1 0 0
Reed Canes "	1 6 6	1 6 6
Walking Canes or Sticks, mounted, painted, inlaid, or otherwise ornamented or manufactured <i>For every £100 Value.</i>	50 0 0	50 0 0
Wanghees, Jumboo, Ground Rattans, Dragon's Blood, and other Walking Canes or Sticks 1,000	4 0 0	4 0 0
Cantharides <i>Lb.</i>	0 3 6	0 3 6
Drawback "	0 2 4	0 2 4
Caoutchouc or Elastic Gum "	0 0 5	0 0 5
Capita Papaverum 1,000	0 3 6	0 3 6
Drawback "	0 2 4	0 2 4
Caps of Cotton <i>For every £100 Value.</i>	67 10 0	67 10 0
Capsicum or Chillies. <i>See Pepper.</i>		
Cardamoms <i>Lb.</i>	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Carmenia Wool. <i>See Goat Hair, in Hair.</i>		
Carmine <i>Oz.</i>	0 4 0	0 4 0
Carpets of Persia <i>The Yard Square.</i>	2 10 0	2 10 0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 59 Geo. III., c. 58 & Act 4 Geo. IV., c. 69 (s. 72.))</i>		
Cashew Gum. <i>See Gum.</i>		
Cassia Buds <i>Lb.</i>	0 2 6	0 2 6
Fistula "	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Lignea "	0 2 6	0 2 6
Oil of. <i>See Oil.</i>		
Caster, Oil of. <i>See Oil.</i>		
Castor Seed. <i>See Seed.</i>		
Casts of Busts, Statues or Figures <i>Cwt.</i>	0 2 6	0 2 6
Catechu. <i>See Terra Japonica.</i>		
Cayenne Pepper. <i>See Pepper.</i>		
Charts. <i>See Maps.</i>		
Chemical Oil. <i>See Oil.</i>		
Chillies. <i>See Capsicum, in Pepper.</i>		
China Root <i>Lb.</i>	0 1 3	0 1 3
Drawback "	0 0 10	0 0 10
China Ware or Porcelain <i>For every £100 value.</i>	75 0 0	75 0 0
*Chocolate or Cocoa Paste, of the British Possessions <i>Lb.</i>	0 1 9	0 1 9
†Not of the British Possessions "	Prohibited.	Prohibited.
Cinnabaris Nativa "	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Cinnamon "	0 2 6	0 2 6
Drawback "	0 2 3	0 2 3
Oil of. <i>See Oil.</i>		
Citrat of Lime <i>Lb.</i>	0 1 6	0 1 6
Cloves "	0 2 0	0 2 0
Drawback "	0 1 9	0 1 9
Oil of. <i>See Oil.</i>		
Coculus Indicus <i>Lb.</i>	0 2 6	0 2 6
Cochineal "	0 0 10	0 0 10
Dust "	0 0 2½	0 0 2½

* Act 4 Geo. IV., c. 69, sec. 38.

† Act 10 Geo. I., c. 10, sec. 2.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24	1824-25
IMPORTS.	<i>£ s. d.</i>	<i>£ s. d.</i>
	<small>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</small>	
Coco Nuts <i>For every £100 Value.</i>	20 0 0	20 0 0
Oil of. <i>See Oil.</i>		
*Cocoa Nuts <i>Lb.</i>	0 1 6	0 1 6
Cocoa Nut Husks or Cocoa Shells "	0 0 4	0 0 4
*Coffee "	0 1 6	0 1 6
Coin, Foreign, of Gold or Silver. <i>See Bullion.</i>		
Colocynth. <i>See Coloquintida.</i>		
Coloquintida or Colocynth <i>Lb.</i>	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1
Colours for Painters. <i>See Painters' Colours.</i>		
Columbo Root <i>Lb.</i>	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Contrayervæ Radix. <i>See Radix.</i>		
Copal Gum. <i>See Gum.</i>		
Copper, viz. :—		
Ore <i>Cwt.</i>	0 1 0	0 1 0
Old, fit only to be re-manufactured "	0 9 2	0 9 2
Unwrought, viz. :—		
Copper in Bricks or Pigs, Rose Copper, and all cast Copper "	0 9 2	0 9 2
Copper in Plates and Copper Coin "	0 15 0	0 15 0
Part Wrought, viz. :—		
Bars, Rods, or Ingots, hammered or raised "	1 11 3	1 11 3
Manufactures of Copper, not otherwise enumerated or described, Copper enamelled, and Copper Plates engraved <i>For every £100 Value.</i>	50 0 0	50 0 0
Coral, viz. :—		
Beads. <i>See Beads.</i>		
In fragments <i>Lb.</i>	0 1 0	0 1 0
Whole, polished "	0 12 0	0 12 0
Unpolished "	0 5 6	0 5 6
Coriander Seed. <i>See Seed.</i>		

* This was an Exciise duty in Great Britain and a Customs duty in Ireland.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24	1824-25
IMPORTS.		
(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 72.)		
	£ s. d.	£ s. d.
Cortex Cariophylloides. <i>See Clove Bark, in Bark.</i> :		
Peruvianus or Jesuit's Bark. <i>See Peruvian Bark, in Bark.</i>		
Costus <i>Lb.</i>	0 1 0	0 1 0
Drawback	0 0 8	0 0 3
Cotton, viz. :—		
Articles Manufactured of Cotton Wool, or of any Mixture thereof, not particularly enumerated or described <i>For every £100 Value.</i>	67 10 0	67 10 0
Thread. <i>See Thread.</i>		
Wool. <i>See Wool.</i>		
Yarn. <i>See Yarn.</i>		
Couhage <i>Lb.</i>	0 1 3	0 1 3
Drawback	0 0 10	0 0 10
Cowries <i>For every £100 Value.</i>	31 5 0	31 5 0
Crystal Beads. <i>See Beads.</i>		
Cubebs <i>Lb.</i>	0 2 0	0 2 0
Cummin Seed. <i>See Seed.</i>		
Diagrydium. <i>See Scammony.</i>		
Diamonds	Free.	Free.
Dimity, viz. :—		
Plain White Dimity <i>For every £100 Value.</i>	67 10 0	67 10 0
Drawback to be allowed on the Exportation of such of the said Dimity which shall have been printed, painted, stained, or dyed in the United Kingdom	45 0 0	45 0 0
Dog Skins. <i>See Skins.</i>		
Drawings. <i>See Prints.</i>		
Drugs, on which specific Duties are payable according to the Quantity. <i>See the several Articles in Alphabetical Course.</i>		
Not particularly enumerated or described, nor otherwise charged with Duty <i>For every £100 Value.</i>	50 0 0	150 0 0
Earthenware. <i>See China Ware.</i>		
Ebony <i>Ton.</i>	0 15 0	0 15 0
Elastic Gum. <i>See Caoutchouc.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25

TABLE B.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 59 Geo. III., c. 69 & Act 4 Geo. IV., c. 69 & 72.)</i>		
Elemi Gum. <i>See Gum.</i>		
Elephants' Teeth, viz. :—		
Not exceeding the weight of 21 lbs. each Tooth ... <i>Cwt.</i>	2 0 0	2 0 0
Exceeding the weight of 21 lbs. each Tooth "	4 0 0	4 0 0
Elk Skins. <i>See Skins.</i>		
Emeralds. <i>See Jewels.</i>		
Extract, viz. :—		
Solid Vegetable Extract from Oak Bark, or other Vegetable Substances, to be used for the purpose of tanning Leather, and for no other purpose whatever ... <i>Cwt.</i>	0 3 0	0 3 0
The produce of New South Wales, and Settlements or Dependencies thereof, until 1st January 1833... ..	Free.	Free.
Feathers, viz. :—		
Ostrich Feathers, dressed <i>Lb.</i>	2 15 6	2 15 6
Undressed "	1 0 0	1 0 0
Not otherwise enumerated or described :—		
Dressed <i>For every £100 Value.</i>	50 0 0	50 0 0
Undressed "	20 0 0	20 0 0
Fennel Oil. <i>See Oil.</i>		
Flax, rough or undressed <i>Cwt.</i>	0 0 5	0 0 5
Flock Paper. <i>See Paper.</i>		
Floss Silk. <i>See Waste Silk, in Silk.</i>		
Forest Seed. <i>See Seed.</i>		
Fossils, Specimens of. <i>See Specimens.</i>		
Frankincense. <i>See Olibanum.</i>		
Furs. <i>See Skins.</i>		
Galangal <i>Lb.</i>	0 0 6	0 0 6
Drawback "	0 0 4	0 0 4
Galbanum "	0 1 4	0 1 4
Drawback "	0 0 10	0 0 10
Galls <i>Cwt.</i>	0 11 2	0 11 2
Gamboge <i>Lb.</i>	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1
Garden Seed. <i>See Seed.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25

TABLE B.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
Garnets, viz. :—						
Cut	1	10	0	1	10	0
Rough	0	10	0	0	10	0
Gem Sal. See Sal.						
Geneva. See Spirits.						
Ginger						
... ..	1	3	0	1	3	0
Drawback	1	0	0	1	0	0
Preserved	0	0	6	0	0	6
Ginseng						
... ..	0	1	6	0	1	6
Drawback	0	1	0	0	1	0
Glass viz. :—						
<i>Bottles. See Bottles.</i>						
*Crown, German Sheet, or any kind of Window Glass, not being Plate Glass	11	4	0	11	4	0
*Flint Glass	12	9	0	12	9	0
Plate Glass, for every Square Foot Superficial Measure <i>Square Foot.</i>	0	6	7	0	6	7
†And further <i>For every Cut.</i>	6	6	0	6	6	0
Glass Manufactures, not otherwise enumerated or described <i>For every £100 Value.</i>	80	0	0	80	0	0
†And further <i>For every Cut.</i>	6	6	0	6	6	0
Goat Hair. See Hair.						
Gold Coin. See Bullion.						
<i>Plata. See Plata.</i>						
Granilla						
... ..	0	0	5	0	0	5
Gum, viz. :—						
Ammoniac	0	1	3	0	1	3
Drawback	0	0	10	0	0	10
Animi	0	0	6	0	0	6
Arabic	0	12	0	0	12	0
Cashew	0	7	6	0	7	6
Drawback	0	5	0	0	5	0
Copal	0	0	6	0	0	6
Elemi	0	0	8	0	0	8
Drawback	0	0	5	0	0	5
Guaiacum... ..	0	1	10	0	1	10
Drawback	0	1	2	0	1	2

* Of these rates, £6 6s. per cwt. was an Excise duty in Great Britain.
† This was an Excise duty in Great Britain and a Customs duty in Ireland.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>Gum—continued.</i>		
<i>Juniper. See Gum Sandarach.</i>		
Kino or Gum Rubrum Astringens Lb.	0 1 6	0 1 6
Drawback "	0 1 0	0 1 0
<i>Lac, viz. :—</i>		
Cake Lac For every £100 Value.	10 0 0	10 0 0
Lac Dye "	10 0 0	10 0 0
Lac Lake "	10 0 0	10 0 0
Seed Lac "	5 0 0	5 0 0
Stick Lac "	5 0 0	5 0 0
Shell Lac "	20 0 0	20 0 0
Opoponax Lb.	0 3 6	0 3 6
Drawback "	0 2 4	0 2 4
<i>Rubrum Astringens. See Gum Kino.</i>		
Sagapenum Lb.	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Sandarach or Juniper Cwt.	0 19 0	0 19 0
Drawback "	0 12 8	0 12 8
Sarcocolla Lb.	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6
Senegal Cwt.	0 12 0	0 12 0
Tacamahaca Lb.	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Tragacanth "	0 1 0	0 1 0
Drawback "	0 0 8	0 0 8
Gum, not otherwise enumerated or described For every £100 Value.	50 0 0	50 0 0
<i>Hair, viz. :—</i>		
Camels' Hair Lb.	0 1 8	0 1 8
Goat or Carmentia Wool "	0 0 6	0 0 6
Human Hair "	0 5 0	0 5 0
Articles manufactured of Hair, or any Mixture thereof, not particularly enumerated or described For every £100 Value.	67 10 0	67 10 0
Hemp, rough or undressed, or any other Vegetable Substance of the nature and quality of Undressed Hemp, and applicable to the same purposes, the ton containing 20 cwt. Ton.	0 8 0	0 8 0
<i>Hides, viz. :—</i>		
Horse, Mare, Gelding, Buffalo, Bull, Cow, or Ox Hides, in the Hair not tanned, tawed, curried, or in any way dressed Cwt.	0 4 8	0 4 8
Wet "	Not separately rated.	(Act 5 Geo. IV., c. 45.) 5th April 1824. 0 2 4
Tanned, and not otherwise dressed Lb.	0 1 0	0 1 0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 59 Geo. III., c. 54 & Act 4 Geo. IV., c. 69 & 72.)</i>		
Hides—continued.		
Hides, or Pieces of Hides, raw or undressed, not particularly enumerated or described, nor otherwise charged with Duty <i>For every £100 Value.</i>	20 0 0	20 0 0
Hides, or Pieces of Hides, tanned, tawed, or in any way dressed, not particularly enumerated or described, nor otherwise charged with Duty	75 0 0	75 0 0
Horns, Horn Tips, and Pieces of Horns, not otherwise charged with Duty <i>Cwt.</i>	0 5 0	0 5 0
Horses, Mares or Geldings <i>Each.</i>	6 13 0	6 13 0
Human Hair. <i>See Hair.</i>		
Husks of Silk. <i>See Knubs, in Silk.</i>		
Husse Skins. <i>See Skins.</i>		
Japanned Wire <i>For every £100 Value.</i>	62 10 0	62 10 0
Jesuit's Bark. <i>See Peruvian Bark, in Bark.</i>		
Jewels, Emeralds, Rubies, and all other precious stones (except Diamonds) not otherwise enumerated or described:—		
Not set, or in any way manufactured <i>For every £100 Value.</i>	20 0 0	20 0 0
Set, or in any way manufactured	50 0 0	50 0 0
Indigo <i>Lb.</i>	0 0 5	0 0 5
Iris Root. <i>See Orrice.</i>		
Iron, in Bars and unwrought, the Produce or Manufacture of any British Colony, Plantation, or Territory in the East Indies, the ton containing 20 cwts. <i>Ton.</i>	0 0 1	<i>(Act 5 Geo. IV., c. 42.)</i> 5th April 1824. 1 0 0
Juniper Gum. <i>See Gum Sandarach.</i>		
Kelp. <i>See Alkali.</i>		
Kino Gum. <i>See Gum.</i>		
Knubs of Silk. <i>See Knubs, in Silk.</i>		
Lac. <i>See Gum.</i>		
Lacquered Ware <i>For every £100 Value.</i>	62 10 0	62 10 0
Lambs' Wool. <i>See Sheeps' Wool, in Wool.</i>		
Lapis, viz. :—		
Calaminaris <i>Cwt.</i>	0 8 0	0 8 0
Lazuli <i>Lb.</i>	0 3 2	0 3 2
Tutias	0 0 8	0 0 8

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25

TABLE B.

ARTICLES	1823-24.	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 60 Geo. III., c. 52 & Act 4 Geo. IV., c. 60 & 78.)</i>		
Lazuli Lapis. <i>See Lapis.</i>		
Lead, viz., White Lead <i>Cwt.</i>	0 10 4	0 10 4
Leather, any article made of Leather, or any manufacture whereof Leather is the most valuable part, not otherwise enumerated or described <i>For every £100 Value.</i>	75 0	75 0 0
Leopard Skins. <i>See Skins.</i>		
Linseed, Oil of. <i>See Oil.</i>		
Long Pepper. <i>See Pepper.</i>		
Mace <i>Lb.</i>	0 3 6	0 3 6
Drawback "	0 3 2	0 3 2
Oil of. <i>See Oil.</i>		
Madder <i>Cwt.</i>	0 12 0	0 12 0
Madder Root, or Munjeet "	0 5 0	0 5 0
Magna Græcia Ware... .. <i>For every £100 Value.</i>	Not separately rated in 1823-4.	<i>(Act 5 Geo. IV., c. 43.)</i> 5th April 1834. 5 0 0
Mangoes, the Gallon, British Content <i>Gallon.</i>	0 5 0	0 5 0
Manna <i>Lb.</i>	0 1 3	0 1 3
Drawback "	0 0 10	0 0 10
Maps, plain or coloured, each Map or Chart, or part thereof In Books. <i>See Books.</i>	0 0 6	0 0 6
Martin Skins. <i>See Skins.</i>		
Marmalade <i>Lb.</i>	0 0 6	0 0 6
Mastich <i>Lb.</i>	0 1 4	0 1 4
Drawback "	0 0 10	0 0 10
Medals, viz. :—		
Of Gold or Silver	Free.	Free.
Of any other sort <i>For every £100 Value.</i>	5 0 0	5 0 0
Melasses <i>Cwt.</i>	0 10 0	0 10 0
Minerals, Specimens of. <i>See Specimens.</i>		
Mother of Pearl Shells, rough <i>For every £100 Value.</i>	5 0 0	5 0 0
Munjeet. <i>See Madder.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES							1823-24	1824-25					
							£	s.	d.	£	s.	d.	
IMPORTS.							<small>(Act 59 Geo. III., c. 58 & Act 4 Geo. IV., c. 69 & 72.)</small>						
Musk	...	...	...	...	...	Oz.	0	5	0	0	5	0
Drawback	...	...	...	...	...	"	0	3	4	0	3	4
Muslins, viz. :—													
Plain	...	...	...	...	...	For every £100 Value.	37	10	0	37	10	0
Drawback to be allowed on the exportation of such of the said Muslins which shall have been printed, stained, or dyed in the United Kingdom							"	20	0	0	20	0	0
Flowered or Stitched	...	...	...	...	...	"	37	10	0	37	10	0
Myrrh	...	...	...	...	...	Lb.	0	1	8	0	1	8
Drawback	...	...	...	...	...	"	0	1	1	0	1	1
Myrtle Wax. See Wax.													
Nanquin Cloths	...	...	...	...	...	For every £100 Value.	37	10	0	37	10	0
Drawback to be allowed on the Exportation of such of the said Nanquin Cloths which shall have been printed, painted, stained, or dyed in the United Kingdom							"	20	0	0	20	0	0
Natron. See Alkali.													
Neroli Oil. See Oil of Orange Flower.													
Nutmegs	...	...	...	...	...	Lb.	0	2	6	0	2	6
Drawback	...	...	...	...	...	"	0	2	3	0	2	3
Oil of. See Oil.													
Nuts, viz. :—													
Cashew. See Anacardium.													
Castor Nuts	...	...	...	...	...	Lb.	0	0	4	0	0	4
Nux Vomica	...	...	...	...	...	"	0	2	6	0	2	6
Oaker. See Ochre.													
Ochre or Oaker	...	...	...	...	...	Cwt.	0	6	9	0	6	9
Oil, viz. :—													
Of Anniseed	...	...	...	...	...	Lb.	0	4	0	0	4	0
Blubber. See Train Oil.													
Of Cajaputa	...	...	...	...	...	Oz.	0	1	0	0	1	0
							<small>(Act 5 Geo. IV., c. 43.)</small>						
Of Cassia	...	...	...	...	...	"	0	5	0	0	1	0
Of Castor	...	...	...	...	...	Lb.	0	1	3	0	1	3
Chemical Oil, not otherwise enumerated or described	...	...	...	...	...	"	0	4	0	0	4	0
							<small>(Act 5 Geo. IV., c. 43.)</small>						
Of Cinnamon	...	...	...	...	...	Oz.	0	5	0	0	1	0
							<small>5th April 1824.</small>						

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 72.)</i>		
Oil--continued.		
Of Cloves Oz.	0 2 0	0 2 0
Of Cocoa Nuts Cwt.	0 2 6	0 2 6
Of Fennel Lb.	0 4 0	0 4 0
Of Linseed, the tun containing 252 Gallons, British Content Tun.	33 5 0	33 5 0
Of Mace Oz.	0 2 6	0 2 6
Of Nutmegs "	0 2 6	0 2 6
Of Orange Flower or Neroli "	0 2 0	0 2 0
Of Palm Cwt.	0 2 6	0 2 6
Of Roses. <i>See Otto of Roses.</i>		
Of Rosewood Oz.	0 5 0	0 5 0
Of Sandalwood "	0 2 6	0 2 6
Train Oil and Blubber, viz:—		
Blubber, the produce of Fish or Creatures living in the sea, taken and caught by the crew of a British-built ship or vessel, wholly owned by His Majesty's subjects usually residing in Great Britain, Ireland, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, registered and navigated according to law, and imported in any such shipping, the Tun containing 252 gallons, British Content Tun.	0 5 6	0 5 6
Blubber, the produce of Fish or Creatures living in the sea, taken and caught wholly by His Majesty's subjects usually residing in any part of His Majesty's Dominions, and imported directly from the Cape of Good Hope, or from any British Colony, Possession, Settlement, or Territory, within the limits of the East India Company's Charter, in a British-built ship or vessel, owned, navigated, and registered according to law, the Tun containing 252 gallons; British Content "	0 13 4	0 13 4
Blubber, the produce of Fish or Creatures living in the sea, of Foreign fishing, the Tun containing 252 gallons, British Content "	22 3 4	22 3 4
Train Oil, Spermaceti Oil, or Head Matter, the produce of Fish or Creatures living in the sea, taken and caught by the crew of a British-built ship or vessel, wholly owned by His Majesty's subjects usually residing in Great Britain, Ireland, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, registered and navigated according to law, and imported in any such shipping, the Tun containing 252 gallons, British Content Tun.	0 8 3	0 8 3
Train Oil, Spermaceti Oil, or Head Matter, the produce of Fish or Creatures living in the sea, taken and caught wholly by His Majesty's subjects usually residing in any part of His Majesty's Dominions, and imported directly from the Cape of Good Hope, or from any British Colony, Possession, Settlement, or Territory within the limits of the East India Company's Charter, in a British-built ship or vessel, owned, navigated, and registered according to law, the Tun containing 252 gallons, British Content "	1 0 0	1 0 0
Train Oil, Spermaceti, or Head Matter, the produce of Fish or Creatures living in the sea, of Foreign fishing, the Tun containing 252 gallons, British Content "	33 5 0	33 5 0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24	1824-25
IMPORTS.		
	£ s. d.	£ s. d.
	<i>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 72.)</i>	
Oil of Turpentine Lb.	0 0 8	0 0 8
Oil, not otherwise enumerated or described <i>For every £100 Value.</i>	50 0 0	50 0 0
Oker. <i>See Ochre.</i>		
Olibanum Cwt.	2 7 6	2 7 6
Drawback "	1 11 8	1 11 8
Opium Lb.	0 9 0	0 9 0
Drawback "	0 6 0	0 6 0
Opoponax Gum. <i>See Gum.</i>		
Orange Flower, Oil of. <i>See Oil.</i>		
Water <i>The Gallon, British Content.</i>	0 3 2	0 3 2
Orchal, Orchelia, or Archelia Cwt.	0 16 8	0 16 8
Ore, viz :—		
Copper. <i>See Copper.</i>		
Gold or Silver. <i>See Bullion.</i>		
Platina. <i>See Platina.</i>		
Specimens of. <i>See Specimens.</i>		
Orpiment Cwt.	1 8 6	1 8 6
Orrice or Iris Root "	1 8 6	1 8 6
Ostrich Feathers. <i>See Feathers.</i>		
Otto, or Attar, or Oil of Roses Oz.	0 6 0	0 6 0
Painters' Colours, not otherwise enumerated or described <i>For every £100 Value.</i>	50 0 0	50 0 0
Paintings on Glass "	80 0 0	80 0 0
*And further "	6 6 0	6 6 0
Paper, viz :—		
Brown Paper made of old Rope or Cordage only, without separating or extracting the Pitch or Tar therefrom, and without any mixture of any other materials therewith Lb.	0 0 10	0 0 10
Printed, painted, or stained Paper, or Paper Hangings, or Flock Paper <i>The Yard Square.</i>	0 1 7	0 1 7
Of any other sort, not particularly enumerated or described, nor otherwise charged with Duty Lb.	0 1 7	0 1 7
Pearls <i>For every £100 Value.</i>	5 0 0	5 0 0

* This was an Excise duty in Great Britain and a Customs duty in Ireland.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25

TABLE B.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 69 Geo. III., c. 68 & Act 4 Geo. IV., c. 69 & 78.)</i>		
Pepper, viz :—		
Capsicum or Chilles... .. Lb.	0 2 6	0 2 6
Long Pepper, Guinea Pepper, Cayenne Pepper, and Pepper of all other sorts "	0 2 6	0 2 6
Pickles of all sorts, not otherwise enumerated or described, the Gallon, British Content Gallon.	0 5 0	0 5 0
Pictures, viz :—		
Under 2 feet square <i>The Picture.</i>	3 8 0	3 8 0
Of 2 feet square, and under 4 feet square "	6 16 0	6 16 0
Of 4 feet square or upwards "	10 4 0	10 4 0
Plants, Shrubs, and Trees, alive	Free.	Free.
Plate, viz :—		
Battered, fit only to be re-manufactured. <i>See Bullion.</i>		
Of Gold <i>The Oz. Troy.</i>	3 16 9	3 16 9
Of Silver, gilt "	0 6 4	0 6 4
Part gilt "	0 6 0	0 6 0
Ungilt "	0 4 6	0 4 6
Platina Oz.	0 1 0	0 1 0
Ore of <i>For every £100 Value.</i>	5 0 0	5 0 0
Porcelain. <i>See China Ware.</i>		
Precious Stones. <i>See Jewels.</i>		
Prints and Drawings, viz :—		
Plain <i>Each.</i>	0 0 1	0 0 1
Coloured "	0 0 2	0 0 2
<i>In Books. See Books.</i>		
Quicksilver Lb.	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1
Radix Contrayervæ "	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1
Raisins, of all sorts Out.	0 10 0	0 10 0
Drawback "	0 9 0	0 9 0
Rattans. <i>See Canes.</i>		
Reed Canes. <i>See Ca</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25

TABLE B.

ARTICLES	1823-24	1824-25
IMPORTS.	£ s. d.	£ s. d.
	<small>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 79.)</small>	
Rhubarb Lb.	0 2 6	0 2 6
Drawback "	0 1 8	0 1 8
Rice, viz. :—		
The produce of any of the British Territories in the East Indies :—		
Not being rough, and in the Husk Cwt.	0 5 0	0 5 0
If rough, and in the Husk or Paddy Bushel.	0 0 7½	0 0 7½
The produce of any other country or place :—		
Not being rough, and in the Husk Cwt.	0 15 0	0 15 0
If rough, and in the Husk or Paddy Bushel.	0 2 6	0 2 6
Roch Alum. <i>See Alum.</i>		
Rose Wood, Oil of. <i>See Oil.</i>		
Rubies. <i>See Jewels.</i>		
Rum. <i>See Spirits.</i>		
Safflower Cwt.	0 8 9	0 8 9
Saffron Lb.	0 7 6	0 7 6
Drawback "	0 5 0	0 5 0
Sagapenum Gum. <i>See Gum.</i>		
Sago or Sago Powder Cwt.	1 10 0	1 10 0
Sago Powder. <i>See Sago.</i>		
Sal, viz. :—		
Ammoniac Lb.	0 0 6	0 0 6
Gem Cwt.	0 8 0	0 8 0
Salap or Salop Lb.	0 1 3	0 1 3
Drawback "	0 0 10	0 0 10
Salop. <i>See Salap.</i>		
Saltpetre Cwt.	0 0 6	0 0 6
Sandalwood, Oil of. <i>See Oil.</i>		
Sandarach Gum. <i>See Gum.</i>		
Sanguis Draconis Lb.	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1
Sarcocolla Gum. <i>See Gum.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
IMPORTS.						
Sassafras	0	6	4	0	6	4
Saunders, viz. :—						
Red	0	15	0	0	15	0
White or Yellow	0	0	10	0	0	10
Scammony or Diagyrium	0	6	4	0	6	4
Drawback	0	4	2	0	4	2
Sea Cow, Sea Horse, or Sea Morse Teeth	3	4	0	3	4	0
Seal Skins. <i>See Skins.</i>						
Seed, viz. :—						
Aniseed	3	0	0	3	0	0
Castor Seed	0	0	4	0	0	4
Coriander Seed	0	15	0	0	15	0
Cummin Seed	1	0	0	1	0	0
Flax Seed	0	0	5	0	0	5
Forest Seed	25	0	0	25	0	0
Garden Seed, not particularly enumerated or described	0	1	0	0	1	0
Linseed	0	0	5	0	0	5
Worm Seed	0	1	6	0	1	6
Drawback	0	1	0	0	1	0
Seed, not particularly enumerated or described, nor otherwise charged with Duty	50	0	0	50	0	0
Seed Lac. <i>See Lac, in Gum.</i>						
Segars, Manufactured of Tobacco	*0	12	0	*0	12	0
Subject also to a Duty of Excise, as Tobacco.						
Senna	0	1	3	0	1	3
Drawback	0	0	10	0	0	10
Senegal Gum. <i>See Gum.</i>						
Shawls, Manufactured of Hair, or Cotton Wool, or any mixture thereof	67	10	0	67	10	0
Sheeps' Wool. <i>See Wool.</i>						
Shell Lac. <i>See Lac, in Gum.</i>						

* Segars imported from the British East Indies were subject to a duty of 18s. per lb. In Great Britain, a Customs duty of 18s. and an Excise duty of 4s.; in Ireland, the Customs duty was 18s. and the Excise duty 3s. per lb.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24	1824-25
IMPORTS.		
	£ s. d.	£ s. d.
	<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>	
Shells of Mother of Pearl <i>For every £100 Value.</i>	5 0 0	5 0 0
Shrubs. <i>See Plants.</i>		
Silk, viz. :—		
Knubs or Husks of Silk <i>Lb.</i>	0 3 9	0 3 9
Drawback "	0 1 6	0 1 6
Raw Silk, viz. :—		
The produce of any of the British Territories in the East Indies "	0 4 0	<i>(Act 5 Geo. IV., c. 21.)</i> 25th March 1824. 0 0 3
The produce of any other part of the East Indies "	0 5 6	<i>(Act 5 Geo. IV., c. 41.)</i> 25th March 1824. 0 0 3
Drawback on the exportation of Silk thrown in the United Kingdom from a larger quantity of Silk imported raw, viz. :—		
If from Raw Silk, the produce of any of the British Territories in the East Indies "	0 4 0	—
If from Raw Silk, the produce of any other part of the East Indies "	0 5 6	—
Thrown Silk "	0 14 8	0 7 6
Drawback "	0 6 2	—
Waste or Floss Silk, not otherwise enumerated or described "	0 3 9	0 0 3
Drawback "	0 1 6	—
Silver Coin, Foreign. <i>See Bullion.</i>		
Plate. <i>See Plate.</i>		
Skins, viz. :—		
Calves' and Kip Skins, in the Hair, not tanned, tawed, curried, or in any way dressed <i>Cwt.</i>	0 4 8	0 4 8
Dog Skins, in the Hair, not tanned, tawed, or in any way dressed <i>The Dozen Skins.</i>	0 0 10	0 0 10
Elk Skins, in the Hair, not tanned, tawed, or in any way dressed <i>The Skin.</i>	0 1 0	0 1 0
Goat Skins, undressed <i>The Dozen Skins.</i>	0 2 10	0 2 10
Husse Skins, undressed <i>The Skin.</i>	0 0 6	0 0 6
Lamb Skins, undressed <i>The 100 Skins.</i>	0 14 0	0 14 0
Leopard Skins, undressed <i>The Skin.</i>	0 9 6	0 9 6
Martin Skins, undressed "	0 1 3	0 1 3
Seal Skins, in the Hair, not tanned, tawed, or in any way dressed "	0 0 3	0 0 3
Skins of Seals taken in any Foreign fishery by persons not being British subjects "	0 1 6	<i>(Act 5 Geo. IV., c. 43.)</i> 5th April 1821. 0 3

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24			1824-25			
	£	s.	d.	£	s.	d.	
IMPORTS.							
<i>(Act 59 Geo. III., c. 52 & Act 4 Geo. IV., c. 69 & 72.)</i>							
Skins--continued.							
Sheep Skins, undressed	The Dozen Skins.	0	2	3	0	2	3
Squirrel Skins, undressed	The 100 Skins.	0	11	6	0	11	6
Tyger Skins, undressed	The Skin.	0	9	6	0	9	6
Skins and Furs, or pieces of Skins and Furs, raw or undressed, not particularly enumerated or described, nor otherwise charged with Duty	For every £100 Value.	20	0	0	20	0	0
Skins and Furs, or pieces of Skins and Furs, tanned, tawed, or in any way dressed, not particularly enumerated or described, nor otherwise charged with Duty	"	75	0	0	75	0	0
Snuff	<i>Lb.</i>	*Free.			*Free.		
Soap, viz. :—							
Hard, imported into Great Britain	<i>Cwt.</i>	1	8	0	1	8	0
Imported into Ireland	"	1	10	0	1	10	0
Soft, imported into Great Britain	"	1	3	0	1	3	0
Imported into Ireland	"	1	5	0	1	5	0
Socotorina Aloes. See Aloes.							
Specimens of such Minerals, Fossils, or Ores, which are not particularly enumerated or described, nor otherwise charged with Duty, each Specimen not exceeding in weight 14 lbs.							
Exceeding in weight 14 lbs. each	Each.	Free.			Free		
Illustrative of Natural History, not otherwise enumerated or described	"	5	0	0	5	0	0
Exceeding in weight 14 lbs. each	For every £100 Value.	5	0	0	5	0	0
Spikenard	<i>Lb.</i>	0	2	9	0	2	9
Drawback	"	0	1	10	0	1	10
Spirits, viz. :—							
Arrack or Spirits, not otherwise enumerated or described :—							
The Gallon, British Content, single	<i>Gallon.</i>	†0	17	6½	†0	17	6½
The Gallon, British Content, if above proof	"	‡1	9	4½	‡1	9	4½
Brandy, the Gallon, British Content, single	"	†0	17	4½	†0	17	4½
The Gallon, British Content, if above proof	"	‡1	9	2½	‡1	9	2½
Geneva, the Gallon, British Content, single	"	†0	17	4½	†0	17	4½
The Gallon, British Content, if above proof	"	‡1	9	2½	‡1	9	2½
Rum, the Gallon, British Content, single	"	†0	16	8½	†0	16	8½
The Gallon, British Content, if above proof	"	‡1	8	6½	‡1	8	6½
Spirits, the produce of the Settlement of the Cape of Good Hope, its Territories or Dependencies, imported directly from thence :—							
The Gallon, British Content, single	"	†0	16	8½	†0	16	8½
The Gallon, British Content, if above proof	"	‡1	8	6½	‡1	8	6½

* Subject to Excise duty of 6s. per lb. in Great Britain. In Ireland, Snuff was subject to a Customs duty of the like amount.
† Of this, 15s. 5½d. was an Excise duty in Great Britain } These were wholly Custom duties in Ireland.
‡ Of this, £1 7s. 3½d. was an Excise duty in Great Britain

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24	1824-25
IMPORTS.		
	£ s. d.	£ s. d.
	<i>(Act 59 Geo. III., c. 58 & Act 4 Geo. IV., c. 69 & 72.)</i>	
Squills, dried <i>Cwt.</i>	1 0 0	1 0 0
Not dried "	0 5 0	0 5 0
Squirrel Skins. <i>See Skins.</i>		
Stick Lac. <i>See Lac, in Gum.</i>		
Stockings of Cotton <i>For every £100 Value.</i>	67 10 0	67 10 0
Storax, or Styrax, viz. :—		
Calamita <i>Lb.</i>	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Liquida "	0 3 4	0 3 4
Drawback "	0 2 2	0 2 2
In the Tear or Gum "	0 3 4	0 3 4
Drawback "	0 5 6	0 5 6
Succades "	0 0 6	0 0 6
Sugar, for duties and bounties. <i>See Table of Contents, "Sugar."</i>		
Talc <i>Lb.</i>	0 0 8	0 0 8
Tallow <i>Cwt.</i>	0 3 2	0 3 2
Tamarinds <i>Lb.</i>	0 0 6	0 0 6
Tapioca or Tapioca Powder <i>Cwt.</i>	1 10 0	1 10 0
*Tea, having been sold by the United Company of Merchants of England trading to the East Indies, for every £100 of the Value of all such Tea sold at or under 2s. the Lb. ... <i>For every £100 Value.</i>	96 0 0	96 0 0
Above 2s. the Lb. "	100 0 0	100 0 0
		<i>(Act 5 Geo. IV., c. 43.)</i>
Terra Japonica or Catechu <i>Lb.</i>	0 0 10	5th April 1824. <i>Cwt.</i> 0 3 0
Thread, viz., Cotton Thread <i>For every £100 Value.</i>	67 10 0	67 10 0
Tin <i>Cwt.</i>	5 9 3	5 9 3
Tincal. <i>See Borax.</i>		
Tobacco, Unmanufactured <i>Lb.</i>	†Free	†Free
Tobacco, Manufactured "	\$0 12 0	\$0 12 0
Tortoise Shell. viz. :—		
Manufactures of <i>For every £100 Value.</i>	50 0 0	50 0 0
Rough or Unmanufactured <i>Lb.</i>	0 4 0	0 4 0

* This was an Excise duty in Great Britain but a Customs duty in Ireland.
† By 4 Geo. IV., c. 72, such Tobacco was subject to a Customs duty of 1s. per lb. in Ireland, and further Excise duty of 3s. per lb. In Great Britain, it was subject to Excise duty of 4s. per lb.
‡ By 4 Geo. IV., c. 72, manufactured Tobacco was subject to a Customs duty of 16s. per lb. in Ireland. In Great Britain, it was subject to a Customs duty of 12s. per lb. in addition to the Excise duties on Tobacco.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24	1824-25
IMPORTS.		
	£ s. d.	£ s. d.
	<small>(Act 59 Geo. III., c. 59 & Act 4 Geo. IV., c. 69 & 72.)</small>	
Tragacanth Gum. <i>See Gum.</i>		
Trees. <i>See Plants.</i>		
Turbith <i>Lb.</i>	0 2 6	0 2 6
Drawback "	0 1 8	0 1 8
Turmerick <i>Lb.</i>	0 0 4	0 0 4
Turpentine, Oil of. <i>See Oil.</i>		
Tutice Lapis. <i>See Lapis.</i>		
Tyger Skins. <i>See Skins.</i>		
Vermicelli <i>Lb.</i>	0 0 8	0 0 8
Vermillion "	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4
Walking Canes. <i>See Canes.</i>		
Sticks. <i>See Canes.</i>		
Wanghee Canes. <i>See Canes.</i>		
Waste viz. :-		
Cotton Waste. <i>See Cotton Wool, in Wool.</i>		
Silk Waste. <i>See Waste, in Silk.</i>		
Wax, viz. :-		
Bees Wax, Unmanufactured... .. <i>Cwt.</i>	3 6 6	3 6 6
The Produce of, and imported from any British Colony, Plantation, or Territory "	2 6 6	2 6 6
White or Manufactured "	6 3 6	6 3 6
Candles. <i>See Candles.</i>		
Whale Fins, viz. :-		
Taken and caught by the crew of a British-built ship or vessel, wholly owned by His Majesty's Subjects usually residing in Great Britain, Ireland, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, registered and navigated according to law, and imported in any such shipping, the ton containing 20 cwt. <i>Ton.</i>	2 7 6	2 7 6
Taken and caught wholly by His Majesty's subjects usually residing in any part of His Majesty's Dominions, and imported directly from the Cape of Good Hope, or from any British Colony, Possession, Settlement, or Territory within the limits of the East India Company's Charter, in a British-built ship or vessel, owned, navigated, and registered according to law, the ton containing 20 cwt. "	3 3 4	3 3 4
Of Foreign fishing, the ton containing 2 cwt. "	95 0 0	95 0 0
Wood, for principal rates of duty. <i>See Table of Contents, "Wood."</i>		
Wine, for the Duties and Drawback thereon, <i>see Wine in Table A.--Inwards.</i>		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE B.

ARTICLES	1823-24	1824-25
IMPORTS.		
Wool, viz:—		
Cotton Wool or Waste of Cotton Wool	<i>For every £100 Value.</i>	
Sheep or Lambs' Wool	<i>Lb.</i>	
The produce of New South Wales, and Settlements and Dependencies, until the 5th January 1833, inclusive	"	
The produce of and imported from any other British Colony or Territory:—		
Until 5th January 1826, inclusive		
From and after 5th January 1826		
Yarn viz:—		
Cotton Yarn		
Zedoaria		
Drawback		
Goods, Wares, and Merchandize, being either in part or wholly manufactured, not being enumerated or described, nor otherwise charged with Duty, and not prohibited to be imported into or used in the United Kingdom	<i>For every £100 Value.</i>	
Goods, Wares, and Merchandize, not being either in part or wholly manufactured, not being enumerated or described, nor otherwise charged with Duty, and not prohibited to be imported into or used in the United Kingdom		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE C.

A TABLE of the Duties payable on Goods, Wares, and Merchandize, Exported from the United Kingdom.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
EXPORTS.						
FOREIGN GOODS.						
Linen, Plain, of all sorts (except Sail Cloths), having been imported into the United Kingdom, and secured in warehouses according to law, without the full Duties of Customs having been paid thereon, and exported from any such warehouses for Foreign parts, for every £100 of the true and real value thereof <i>For every £100 Value.</i>						
	15	0	0	15	0	0
GOODS OF THE PRODUCE OR MANUFACTURE OF THE UNITED KINGDOM.						
Coals and Cinders, usually sold by measure, viz:—						
<i>(Act 4 Geo. IV., c. 69.)</i>						
10th October 1823.						
Exported to the Isle of Man, the Chaldron, Winchester measure <i>Chaldron.</i>	0	1	6	0	1	6
Exported to any British Colony, Settlement, or Plantation, the Chaldron, Winchester measure	0	2	6	0	2	6
Exported to any other place:—						
In a British-built ship, the Chaldron, Newcastle measure	0	17	0	0	17	0
In a ship not British-built, the Chaldron, Newcastle measure	1	10	3	1	10	3
Coals exported in certain quantities from the Ports of Newcastle and Swansea to the Islands of Jersey, Guernsey, and Alderney, the Chaldron, Newcastle measure	0	12	0	0	12	0
Coals and Cinders, usually sold by weight, viz:—						
Exported to the Isle of Man, the ton containing 20 cwt. <i>Ton.</i>	0	1	0	0	1	0
Exported to any British Colony, Settlement, or Plantation, the ton containing 20 cwt.	0	1	8	0	1	8
Exported to any other place:—						
In a British-built ship, the ton containing 20 cwt.	0	5	9	0	5	9
In a ship not British-built, the ton containing 20 cwt.	0	10	0	0	10	0
Any Coals which shall have been screened through a riddle or screen, the bars of which not being in any part thereof more than three-eighth parts of an inch asunder, shall on exportation from any part of the United Kingdom, be subject and liable to such and the like Duties, and no other, as are or may be charged and payable on Culm exported from the United Kingdom to Foreign parts.						

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE C.

ARTICLES	1823-24	1824-25
EXPORTS.	£ s. d.	£ s. d.
	<i>(Act 4 Geo. IV., c. 69.)</i> 10th October 1823.	
Culm, viz:—		
Exported to the Isle of Man, the chaldron, Winchester measure <i>Chaldron.</i>	0 0 6	0 0 6
Exported to any British Colony, Settlement, or Plantation, the chaldron, Winchester measure "	0 1 0	0 1 0
Exported to any other place:—		
In a British-built ship, the chaldron, Newcastle measure "	0 4 6	0 4 6
In a ship not British-built, the chaldron, Newcastle measure "	0 8 0	0 8 0
And further, for every £100 of the true and real value of all such Coals and Cinders and Culm so exported <i>For every £100 Value.</i>	0 10 0	0 10 0
Skins, viz:—		<i>(Act 5 Geo. IV., c. 47.)</i> 10th December 1824
Coney Skins <i>The 100 Skins.</i>		0 1 0
Hare Skins "		0 1 0
Wool, viz:—		
Of Sheep or Lambs, and of Hares and of Conies <i>Lb.</i>	Prohibited.	0 0 1
Woollen Manufactures, viz:—		
Woolfells, Mortlings, Shortlings, Yarn, Worsted, Woolfacks, Cruels, Coverlids, Waddings, or other manufactures or pretended manufactures, slightly wrought up or put together, so as the same may be reduced to and made use of as Wool again, Mattresses, or Beds stuffed with combed Wool, or Wool fit for combing or carding "		0 0 1
The following Duty is also payable on Goods, of the Growth, Produce or Manufacture of the United Kingdom exported from thence, viz:—	<i>(Act 59 Geo. III., c. 52.)</i> 2nd July 1819.	<i>(Act 59 Geo. III., c. 52.)</i> 2nd July 1819.
Goods, Wares, and Merchandize of the Growth, Produce, or Manufacture of the United Kingdom (except as hereinafter mentioned) exported to any port or place whatever, for every £100 of the true and real Value thereof <i>For every £100 Value.</i>	0 10 0	0 10 0
Except		
Bullion, Corn, Grain, Meal, Malt, Flour, Biscuit, Bran, Grits, Pearl Barley, and Scotch Barley, being the Produce or Manufacture of the United Kingdom. Cotton Yarn, or other Cotton Manufactures being the Manufacture of the United Kingdom. Linen of the manufacture of any part of the United Kingdom. Melasses. Military Clothing, Accoutrements or Appointments. Sugar refined of all sorts, and Sugar Candy. Any sort of Craft, Food, Victuals, Clothing or Implements or materials necessary for the British Fisheries established in the Island of Newfoundland, or in any of His Majesty's Colonies, Islands, or Plantations in North America, on due entry thereof, and exported from the United Kingdom to the said Colonies, Islands, or Plantations. Woollen Goods of the manufacture of the United Kingdom exported to any port or place within the Limits of the Charter of the United Company of Merchants of England, trading to the East Indies. Military Stores exported by the United Company of Merchants of England trading to the East Indies. Goods, Wares, and Merchandize exported from the United Kingdom to the Island of Newfoundland, until the 5th July 1824.		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE D.

A TABLE of the Duties of Customs payable on Goods, Wares, and Merchandize, brought or carried Coastwise from one Port or Place to any other Port or Place within the United Kingdom; and of the Drawbacks to be allowed on the Exportation thereof from the United Kingdom.

ARTICLES	1823-24	1824-25
COASTWISE.	£ s. d. <i>(Act 59 Geo. III., c. 52.)</i> 2nd July 1819.	£ s. d.
Coals, Culm, and Cinders, viz. :—		
Coals (except Charcoal made of wood) brought coastwise from any port or place in the United Kingdom, into the Port of London, viz. :—		<i>(Act 5 Geo. IV., c. 43.)</i> 5th April 1824.
In case they are such as are most usually sold by weight, the ton containing 20 cwt. <i>Ton.</i>	0 7 6	0 4 0
-Drawback "	0 4 0	0 3 8
In case they are such as are most usually sold by measure, the chaldron, Winchester measure <i>Chaldron.</i>	0 9 4	<i>(Act 5 Geo. IV., c. 43.)</i> 5th April 1824. 0 6 0
Drawback "	0 5 10	0 5 6
Coals, Culm, and Cinders, not exceeding 50,000 tons in the whole, may be brought within one year, by the Grand Junction and Paddington Canals to London (under certain conditions, regulations and restrictions), on payment of the following Duty, for every ton of Coals, Culm, or Cinders so brought <i>Ton.</i>	0 7 6	-
Coals, Culm, and Cinders, brought by the Grand Junction or Paddington Canals nearer to London than the Stone or Post at or near the north-east point of Grove Park, in the County of Hertford; or brought down the River Thames nearer to London than the City Stone, placed on the west side of Staines Bridge, in the County of Middlesex "	—	<i>(Act 5 Geo. IV., c. 43.)</i> 5th April 1824. 0 1 0
A further Duty of 1s. 3d. per ton on Coals, Culm, or Cinders so brought is also payable to the proper Officer of the Customs, and at the end of every quarter is to be paid to the Corporation of London in lieu of the Duty called Orphan's Duty, and of all other Rates, Dues, and Duties, payable to that Corporation upon Coals imported into the Port of London.		
Coals, Culm, or Cinders brought down the River Thames nearer than the City's Stone placed on the west side of Staines Bridge in the County of Middlesex, and on which the Coast Duties shall not have been paid "	0 10 0	0 10 0
A further Duty of 1s. 3d. per ton on Coals, Culm, or Cinders so brought is also payable to the proper Officer of Customs, and at the end of every quarter is to be paid to the Corporation of London in lieu of the Duty called Orphan's Duty, and of all other Rates, Dues, and Duties payable to that Corporation upon Coals imported into the Port of London.		
Coals, Culm, or Cinders laden on board any ship or vessel cleared coastwise at any Port in the United Kingdom, and delivered in any port beyond the sea, before the Duties due on the exportation thereof shall have been paid, the master of such ship or vessel shall not be permitted again to enter or clear the said ship or vessel coastwise, or for ports beyond the seas, before he shall have paid not only the Export Duties on the greatest quantity of Coals which it shall appear the vessel is capable of containing, but also the further sum of 3s. for every such chaldron of Coals, Winchester measure, to be applied and appropriated to the same uses with the respective Duties payable on Coals exported <i>Chaldron.</i>	0 3 0	0 3 0

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE D.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
COASTWISE.		
<i>(Act 59 Geo. III., c. 52.) 2nd July 1819.</i>		
Coals Culm, and Cinders—continued.		
Coals (except Charcoal made of wood) brought coastwise from any port in Great Britain into any other port in England or Wales (except the Port of London), and also except Coals brought or carried coastwise within the Principality of Wales (3 Geo. IV., c. 59) :—		
In case they are such as are most usually sold by weight, the ton containing 20 cwt. <i>Ton.</i>	0 4 0	0 4 0
Drawback <i>"</i>	0 3 8	0 3 8
In case they are such as are most usually sold by measure, the chaldron, Winchester measure <i>"</i>	0 6 0	0 6 0
Drawback <i>"</i>	0 5 6	0 5 6
Coals sent coastwise from the Port of Newcastle-upon-Tyne to any other port in Great Britain, the chaldron, Newcastle measure <i>Chaldron.</i>	0 1 0	0 1 0
Coals, Culm, or Cinders carried from any part of the Lancaster Canal, or any of the branches thereof, or from any part or place within the Hundred of Lonsdale, in the County of Lancaster, into the Ulverstone Canal, across or along the bay or estuary separating the two canals, are not liable to any Duty of Customs.		
For the Conditions, Regulations, and Restrictions under which a Drawback shall be allowed of all the Duties on Coals used for melting copper and tin ores within the Counties of Cornwall and Devon, <i>see</i> 9 Ann., cap. 6.		
For the Conditions, Regulations, and Restrictions under which a Drawback shall be allowed of all Duties on Coals which shall be used in fire engines for draining water out of the mines of tin and copper within the County of Cornwall, <i>see</i> 14 Geo. III., cap. 41.		
For the Conditions, Regulations, and Restrictions under which a Drawback shall be allowed of all the Duties paid on all Coals that shall be used for fire engines in mines of tin, copper, or lead, or for calcining or smelting lead ores, within the County of Devon, <i>see</i> 51 Geo. III., cap. 83.		
For the conditions, regulations, and restrictions under which a Drawback shall be allowed of all the Duties paid on all Coals consumed in fire or steam engines used for the purpose of drawing or raising ores, or dead stuff or rubbish, out of the mines of tin, copper, or lead, in the Counties of Cornwall and Devon, <i>see</i> 53 Geo. III., cap. 18.		
For the conditions, regulations, and restrictions under which a Drawback shall be allowed and made of all the Duties that have been paid on any Coals used for fire engines in mines of lead, or for calcining or smelting lead ores within the County of Cornwall, <i>see</i> 56 Geo. III., cap. 134.		
For the conditions, regulations, and restrictions under which a Drawback shall be allowed of all the Duties on Coals used in calcining or smelting copper and lead ores, within the Island of Anglesey, or which shall be used in fire engines for draining water out of the mines of copper within the said Isle, <i>see</i> 26 Geo. III., cap. 104, and 59 Geo. III., cap. 52.		
For the conditions, regulations, and restrictions under which all the Duties on Coals used for any purpose relating to the carrying on the works for the manufacturing of tin plates, and for other purposes at Pennygored, in the county of Pembroke, called the Pennygored Works, shall be repaid, provided the amount thereof shall not exceed £1,000 in any one year, <i>see</i> 35 Geo. III., cap. 39.		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE D.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
COASTWISE.		
<i>(Act 59 Geo. III., c. 52.) 2nd July 1819.</i>		
Coals, Culm, and Cinders—continued.		
Coals (except Charcoal made of wood) brought or carried coastwise to any port within the Principality of Wales:—		
In case they are such as are most usually sold by weight, the ton containing 20 cwt. <i>Ton.</i>	0 0 9	0 0 9
In case they are such as are most usually sold by measure, the chaldron, Winchester measure <i>Chaldron.</i>	0 1 0	0 1 0
A Drawback is to be allowed of all Duties on Coals used in calcining or smelting copper or lead ore within the Isle of Anglesey, or used in fire engines for draining water out of the mines of copper and lead within the said Isle, under certain conditions and regulations.		
Culm brought coastwise from any port or place in Great Britain into the Port of London, the chaldron, Winchester measure		
	0 5 0	<i>(Act 5 Geo. IV., c. 43.) 5th April 1824.</i> 0 1 3
Drawback	0 1 5	0 1 2
Culm to be used for the burning of Lime, carried from any place within the limits of the Port of Milford, in the county of Pembroke, to any other place within the counties of Pembroke, Carmarthen, Cardigan, or Merioneth, the chaldron, Winchester measure		
	0 1 3	0 1 3
Culm brought coastwise from any port in Great Britain into any other port in England and Wales, except the Port of London, and except Culm carried from Milford as before mentioned, and also except Culm brought or carried coastwise within the Principality of Wales, the chaldron, Winchester measure		
	0 1 3	0 1 3
Drawback, the chaldron	0 1 2	0 1 2
Culm, brought or carried coastwise to any port within the principality of Wales:—		
In case most usually sold by weight, the ton containing 20 cwt. <i>Ton.</i>	0 0 1½	0 0 1½
In case most usually sold by measure, the chaldron, Winchester measure <i>Chaldron.</i>	0 0 2	0 0 2
Cinders made of pit coal, brought coastwise from any port in Great Britain, into any other port in England and Wales, the chaldron, Winchester measure... ..		
	0 6 0	0 6 0
Under certain conditions, regulations, and restrictions. Coals, Culm, Cinders, or Coked Coals, burnt from Pit Coal, on which the proper Duties shall have been paid or secured, may be brought or carried coastwise from any port or place in Great Britain to any other port or place in England and Wales, without payment of any further Duty of Customs.		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

TABLE D.

ARTICLES	1823-24	1824-25
	£ s. d.	£ s. d.
COASTWISE.		
<i>(Act 59 Geo. III., c. 52.)</i> 2nd July 1819.		
Slates delivered by Tale, viz:—		
<i>(Act 4 Geo. IV., c. 69.)</i>		
Doubles, not exceeding 13 inches in length, or 7 inches in breadth 1,000	0 6 0	0 6 0
Ladies, exceeding 13 inches in length, and 7 inches in breadth, and not exceeding 16 inches in length, and 8 inches in breadth "	0 13 0	0 13 0
Countesses, exceeding 16 inches in length, and 8 inches in breadth, and not exceeding 20 inches in length, and 10 inches in breadth "	1 2 6	1 2 6
Duchesses, exceeding 20 inches in length, and 10 inches in breadth, and not exceeding 24 inches in length, and 12 inches in breadth "	1 15 6	1 15 6
Slates delivered by weight:—		
Queen, or Size Rag Slates, the ton containing 20 cwt. <i>Ton.</i>	0 13 0	0 13 0
Imperial or Milled Slates, the ton containing 20 cwt. "	0 15 6	0 15 6
Slab Slates, the ton containing 20 cwt. "	0 13 0	0 13 0
Block Slates, the ton containing 20 cwt. "	0 14 6	0 14 6
Westmoreland Rag Slates, the ton containing 20 cwt. "	0 14 6	0 14 6
Slate or Slates, not otherwise enumerated or described, for every £100 of the value thereof <i>For every £100 Value.</i>	25 0 0	25 0 0
Stone, of the production of Great Britain, brought coastwise from any port or place within Great Britain to any other port or place therein <i>For every £100 value.</i>	26 8 0	26 8 0
Under certain conditions, regulations, and restrictions, Marble, Limestone, or Ironstone, Stone cut or manufactured into Mill Stones, Grind Stones, or Whet Stones, or either of them; any Stone manufactured or converted into Posts, and Caps for Corn Stacks or Mowsteads, Troughs, Gate Posts; or other articles used for the purposes of husbandry; or Stone used for purposes of repairing and upholding Sea Banks and Sea Walls in Great Britain; any Growan Stone, or Stone commonly called or known by the name of Growan Stone, or Stone commonly known by the name of China Stone, or any other Stone to be used in the manufacture of Porcelain or Pottery, or any Stones whatever, cut or manufactured into Burr Stones, may be entered without payment of Duty. (34 Geo. III., c. 51, & 40 Geo. III., c. 51.)		
Under certain conditions the Duty on Stones that have been used in making Barn Floors may be repaid. (Act 59 Geo. III., c. 52.)		
On the exportation of Slates the whole of the Coast Duties allowed to be drawn back. (5 Geo. IV., c. 43.)		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

ARTICLES	1823-24	1824-25	
BOUNTIES.			
Cordage. Staple Cordage wrought up and manufactured in Great Britain from foreign rough Hemp (except from Hemp of the British Colonies or Plantations in America, of the East Indies, or of China, or imported by the East India Company), on which the Duties of Customs due upon the importation of such Hemp have been fully paid	<i>Cwt.</i>	<i>£ s. d.</i>	
	0 7 8½	0 7 8½	
Linen. British Sail Cloth, or Canvas fit for or made into Sails	<i>Ell.</i>	<i>£ s. d.</i>	
	0 0 2	0 0 2	
British or Irish Linens, made of Hemp or Flax, of the breadth of 25 inches or more, for every yard which shall be exported to Africa, America, Spain, Portugal, Gibraltar, Malta, Island of Minorca, or the East Indies:—		By Act 5 Geo. IV., c. 43. One-tenth part of all Bounties on the Exportation of Linen to cease from 5th January 1825, and one other such Tenth on that day in every succeeding year.	
Under the value of 5 <i>d.</i> per yard	<i>Yd.</i>		0 0 0½
Of the value of 5 <i>d.</i> and under 6 <i>d.</i> the yard	"		0 0 1
Of the value of 6 <i>d.</i> and not exceeding 1 <i>s.</i> 6 <i>d.</i> the yard	"		0 0 1½
Chequed or Striped, not exceeding 1 <i>s.</i> 6 <i>d.</i> and not under 7 <i>d.</i> in value the yard	"		0 0 0½
Diapers, Huckabacks, Sheeting, and other species of Linen, upwards of one yard English in breadth, of the manufacture of Great Britain or Ireland, and not exceeding 1 <i>s.</i> 6 <i>d.</i> the square yard in value	<i>Sq. Yd.</i>		0 0 1½
Silk Manufactures made in any part of Great Britain and Ireland, viz:—	(Act 4 Geo. IV., c. 62.)		
Ribbons of Silk only, or of Silk mixed with Gold or Silver:—			
If not wholly or not in part composed of Spun Silk	<i>Lb.</i>	0 10 0	
If wholly or in part composed of Spun Silk	"	0 6 8	
Silk Lace, and Stuffs of Silk only, or of Silk mixed with Gold and Silver:—			
If not wholly or not in part composed of Spun Silk	"	0 12 0	
If wholly or in part composed of Spun Silk	"	0 6 8	
Silk Stockings, Silk Gloves, and other articles of Silk Hosiery:—			
If not wholly or not in part composed of Spun Silk	"	0 7 6	
Or if Stockings with cotton feet and tops, or either of them	"	0 3 9	
If wholly or in part composed of Spun Silk	"	0 4 0	
Or if Stockings with cotton feet and tops, or either of them	"	0 2 0	
Stockings of Silk and Cotton mixed	"	0 3 0	
Silk Fringes, Silk Trimmings, Silk Lacing, Stitching or Sewing Silk	"	0 4 0	
		(Act 5 Geo. IV., c. 21) Repealed 25th May 1824.	

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
BOUNTIES.						
Ribbons and Stuffs (except Bombazines) of Silk mixed with Inkle, Cotton Wool, Worsted, Grogram Yarn, Mohair Yarn, or either or all of them:—						
If two-third parts of both the warp and the shoot be Silk	<i>Lb.</i>	0	4	0		
If the whole of the warp, or the whole of the shoot be Silk	"	0	8	0		
If two-third parts of the warp or two-third parts of the shoot be Silk	"	0	2	0		
Bombazines	"	0	1	6		(Act 5 Geo. IV., c. 21.) Repealed 25th May 1824.
Silk Lace and Ribbons, and Stuffs of Silk only, or of Silk mixed with Gold or Silver, ornamented with Embroidery, Tambour, Needle-work, Lace or Fringe, provided the ornaments on or attached to such Lace, Ribbons, and Stuffs respectively, are of Inkle, Cotton, Worsted, or either or all of them	"	0	4	0		
Sugar. See Table of Contents "Sugar."						

Customs Duties between Great Britain and Ireland.

Customs Duties* payable upon the several Articles hereinafter mentioned, being the Manufacture of Great Britain and Ireland, respectively, on their importation into either Country from the other, viz., upon all—

ARTICLES	1823-24			1824-25		
	£	s.	d.	£	s.	d.
(Act 4 Geo. IV., c. 26.)						
Manufactures of Silk, being Handkerchiefs £100 Value	10	0	0			
Ribbons, and Stuffs of Silk only	10	0	0			
Glass (except Flat Window Glass or Plate Glass)	10	0	0			
Hats	10	0	0			(Act 5 Geo. IV., c. 28.) Repealed from 5th April 1824.
Paper, printed, painted, or stained, for hangings or other uses:—						
After Oct. 10th 1823, and on or before Dec. 31st 1823 ... £100 Value	10	0	0			
On or after Jan. 1st 1824, and on or before Dec. 31st 1824 ..	7	10	0			
On or after Jan. 1st 1825, and on or before Dec. 31st 1825 ..	5	0	0			
On or after Jan. 1st 1826, and on or before Dec. 31st 1826 ..	2	10	0			

* The several *ad valorem* duties by this Act were to be paid in British Currency in all cases where the value of such articles was estimated in British Currency, and where estimated in Irish Currency the duties to be paid in Irish Currency, and those on Woollen Manufactures in Irish Currency.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

Customs Duties between Great Britain and Ireland.

ARTICLES	1823-24			1824-25
	£	s.	d.	
Calicoes, being printed, painted, or stained, except such as shall be dyed throughout of one colour, or as shall be made of cotton yarn coloured or dyed before weaving:—				
Before Dec. 31st 1825 £100 Value	10	0	0	
On or after Jan. 1st 1826, and on or before Dec. 31st 1826 "	8	0	0	
On or after Jan. 1st 1827, and on or before Dec. 31st 1827 "	6	0	0	
On or after Jan. 1st 1828, and on or before Dec. 31st 1828 "	4	0	0	
On or after Jan. 1st 1829, and on or before Dec. 31st 1829 "	2	0	0	
New Apparel imported for sale, and Army Clothing imported, such Apparel or Clothing being made of any materials which would be subject to the duty on Old Drapery if imported in a piece or not made up:—				
After Oct. 10th 1823, and on or before Dec. 31st 1823 ... "	10	0	0	
On or after Jan. 1st 1824, and on or before Dec. 31st 1824 "	8	10	0	
On or after Jan. 1st 1825, and on or before Dec. 31st 1825 "	7	0	0	
On or after Jan. 1st 1826, and on or before Dec. 31st 1826 "	5	10	0	
On or after Jan. 1st 1827, and on or before Dec. 31st 1827 "	4	0	0	
On or after Jan. 1st 1828, and on or before Dec. 31st 1828 "	2	10	0	
On or after Jan. 1st 1829, and on or before Dec. 31st 1829 "	1	0	0	
Then to cease.				
Woollen Goods and Stuffs.—Woollen Goods known by the name of Old Drapery, of the value or price of 12s. or more per running yard, and any Woollen or Worsted Stuffs (not being figured, twilled, or printed), and any Flannels known by the name of New Drapery of the value of 1s. 3d. or more per running yard, the manufacture of Great Britain and Ireland respectively, which shall be imported into either country from the other at any time after Oct 10th 1823, shall not be liable to the payment of any duty whatever.				
Woollen Manufactures, known by the name of Old Drapery (except ornamental old drapery):—				
After Oct. 10th 1823, and on or before Dec. 31st 1823 ... Yard	0	0	9½	
On or after Jan. 1st 1824, and on or before Dec. 31st 1824 "	0	0	7½	
On or after Jan. 1st 1825, and on or before Dec. 31st 1825 "	0	0	6½	
On or after Jan. 1st 1826, and on or before Dec. 31st 1826 "	0	0	5½	
On or after Jan. 1st 1827, and on or before Dec. 31st 1827 "	0	0	4½	
On or after Jan. 1st 1828, and on or before Dec. 31st 1828 "	0	0	3½	
On or after Jan. 1st 1829, and on or before Dec. 31st 1829 "	0	0	2½	
Then to cease.				
Woollen and Worsted, Flannels and Worsted Stuffs, Calamancoes, Serges, Shalloons, and Camlets, whether plain, twilled, or printed, as shall have undergone the process either of washing, stoving, dyeing, or pressing, being articles of the Woollen Manufactures known by the name of New Drapery:—				
After Oct. 10th 1823, and on or before Dec. 31st 1825 ... "	0	0	2½	
On or after Jan. 1st 1826, and on or before Dec. 31st 1826 "	0	0	2½	
On or after Jan. 1st 1827, and on or before Dec. 31st 1827 "	0	0	1½	
On or after Jan. 1st 1828, and on or before Dec. 31st 1828 "	0	0	1½	
On or after Jan. 1st 1829, and on or before Dec. 31st 1829 "	0	0	0½	
Then to cease.				

(Act 5 Geo. IV., c. 22.)
Repealed from 5th
April 1824.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

Countervailing Duties.

Excise Duty and Drawback on Articles, being the Growth, Produce, or Manufacture of Great Britain or Ireland, on Importation or Exportation from either Country into the other.

ARTICLES	1823-24	1824-25
EXCISE.		
DUTY ON IRISH ARTICLES IMPORTED INTO GREAT BRITAIN, AND DRAWBACK ON BRITISH ARTICLES EXPORTED TO IRELAND.		
	£ . s. d.	£ . s. d.
	<i>(Act 4 Geo. IV., c. 30.)</i>	
Beer, Strong, per Barrel of 36 gallons, English measure ... <i>Barrel.</i>	0 9 2	0 9 2
Bricks, not exceeding 10 inches long, 3 inches thick, and 5 inches wide <i>the 1000</i>	0 5 10	0 5 10
Exceeding any of the foregoing dimensions "	0 10 0	0 10 0
Smoothed or polished on one or more sides, not ex- ceeding the superficial dimensions of 10 inches long, by 5 inches wide "	0 12 10	0 12 10
Smoothed or polished, exceeding the aforesaid superficial dimensions "	As Paving Tiles.	As Paving Tiles.
Tiles, Plain. <i>the 1000</i>	0 5 8	0 5 8
Pan or ridge "	0 12 10	0 12 10
Paving Tiles, not exceeding 10 inches square <i>the 100</i>	0 2 5	0 2 5
Paving Tiles, exceeding 10 inches square "	0 4 10	0 4 10
Other than such as are before enumerated <i>the 1000</i>	0 4 10	0 4 10
Candles, Tallow. <i>the Lb.</i>	0 0 1	0 0 1
Wax or Spermaceti "	0 0 3½	0 0 3½
Cyder and Perry, the hogshead, English wine measure ... <i>63 Gals.</i>	1 10 0	1 10 0
Glass, Plate Glass, viz., ground and polished, being in rectangular plates, 6 inches in length by 4 inches in breadth at the least, and ¼ inch thick throughout, free from stains, of good and fair quality, and fit for im- mediate use, as ground and polished glass <i>the Sq. Ft.</i>	0 2 9	0 2 9
Plate Glass, unground and unpolished, if the aforesaid length and breadth, and of not less than ¼th or more than ½th of an inch thick, and of good and fair quality <i>Cwt.</i>	3 0 0	3 0 0
Flint Phial, enamel, stained, or paste "	6 3 0	6 3 0
Spread Window Glass, commonly called broad glass "	1 10 0	1 10 0
Crown or German Sheet Glass "	3 13 6	3 13 6
Reputed Quart Bottles, of common green glass <i>Doz.</i>	0 1 3	0 1 3
Vessels or Utensils, of common bottle metal (common quart bottles excepted) <i>Cwt.</i>	0 8 2	0 8 2
Gum, British <i>Lb.</i>	0 0 3½	0 0 3½
Hides and Skins, tanned hides of Horses, Mares, and Geldings "	0 0 1½	0 0 1½
Calf Skins and Hog Skins "	0 0 1½	0 0 1½
Seal Skins... .. "	0 0 1½	0 0 1½
Hides, other than Horse, and Kip and Dog Skins, and all other skins not enumerated "	0 0 0½	0 0 0½
Sheep Skins and Lamb Skins for gloves and basils "	0 0 1	0 0 1

Act 5 Geo. IV., c. 55.
(Ceased 5th January
1826.)

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.
Countervailing Duties.

ARTICLES	1823-24	1824-25
EXCISE.		
<i>(Act 4 Geo. IV., c. 30.)</i>		
Hides and Skins—continued.		
Goat Skins tanned with shumack Doz.	0 4 0	0 4 0
Sheep Skins tanned for roans "	0 2 3	0 2 3
All other Hides and Skins, and parts and pieces of Hides and Skins tanned in the common tannage ... Lb.	0 0 0½	0 0 0½
Tanned, and all other Skins, and all parts and pieces of Hides and Skins not before enumerated, not being tanned in common bark tannage "	0 0 5	0 0 5
Tawed, all Horses, Mares, and Geldings dressed in alum and salt or meal Hide	0 1 6	0 1 6
Tawed, all Steers, Cows, or any other Hides (Horses, Mares, and Geldings excepted) dressed as above ... "	0 3 0	0 3 0
All Calf Skins, Kips, and Seal Skins dressed as above Lb.	0 0 1½	0 0 1½
Slink Calf Skins, with the hair on Doz.	0 3 0	0 3 0
Slink Calf Skins, without hair, and of Dog Skins, and of Kid Skins "	0 1 0	0 1 0
Buck and Doe Skins Lb.	0 0 6	0 0 6
Goat Skins and Beaver Skins Doz.	0 2 0	0 2 0
Sheep Skins and Lamb Skins "	0 0 1½	0 0 1½
All other Skins, and all parts and pieces of Hides and Skins not herein-before particularly enumerated "	0 0 6	0 0 6
Dressed in Oil, Buck and Deer Skins... .. Lb.	0 0 9	0 0 9
Elk Skins "	0 0 10	0 0 10
Sheep and Lamb Skins "	0 0 2½	0 0 2½
Goat and Beaver Skins "	0 0 3	0 0 3
All other Skins, and of all Hides and parts and pieces of Hides and Skins "	0 0 4	0 0 4
Vellum Doz.	0 3 0	0 3 0
Parchment "	0 1 6	0 1 6
Tanned, manufactured and actually made into goods, or in a curried state... .. Lb.	0 0 0½	0 0 0½
Tawed, Boots, Shoes, and Gloves, and other manufactures made of tawed or dressed leather "	0 0 1½	0 0 1½
Dressed in Oil, Buck and Doe Skins, and Elk Skins, manufactured into goods "	0 0 9	0 0 9
Sheep and Lamb Skins, manufactured into goods "	0 0 2½	0 0 2½
Elk Skins, manufactured into goods "	0 0 10	0 0 10
Hides and Skins, not herein-before enumerated, manufactured into goods "	0 0 4	0 0 4
Hops, of the growth of Great Britain	—	—
Of the growth of Ireland Lb.	0 0 2	0 0 2
Malt, English measure Bushel.	0 0 0⅙	0 0 0⅙
Mead and Metheglin, English wine measure Gal.	0 1 1⅙	0 1 1⅙
Mum, the barrel of 86 gallons, English ale measure Barrel.	0 9 2	0 9 2

(Act 5 Geo. IV., c. 55.) Ceased 5th January 1825.

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

Countervailing Duties.

ARTICLES	1823-24	1824-25
EXCISE.		
(Act 4 Geo. IV., c. 30.)		
Paper and Paste Boards, 1st class, viz., all paper other than Brown Paper, made of old ropes or cordage only, without separating or extracting the pitch or tar, or any part therefrom, and without any mixture of other materials therewith, and not being Glazed Paper for clothiers and hot-pressers or Sheating Paper, or Button Paper, or Button Board	—	—
Second Class, viz., all Brown Paper made of Old Ropes or Cordage only, as aforesaid <i>Lb.</i>	0 0 0½	0 0 0½
Button Paper or Button Board <i>Cwt.</i>	0 11 8	0 11 8
Glazed and Dressed Paper "	0 16 0	0 16 0
Millboard, Scaleboard, and Sheating Paper "	0 1 0	0 1 0
Pasteboard, made from paper wholly of the Second Class, British imported into Ireland, or Irish Exported to Great Britain <i>The Cwt. in British Currency.</i>	0 6 0	0 6 0
Pasteboard, made wholly or in part from Paper, Millboard, Button Paper, Button Board, Glazed Paper, or Sheating Paper, other than Paper of the Second Class <i>Cwt.</i>	0 8 0	0 8 0
Cards, Books, Maps, and Prints, whether bound or unbound	—	—
Plate, Wrought, of Gold <i>Oz. Troy.</i>	0 16 0	0 16 0
Wrought, of Silver "	0 0 6	0 0 6
Powder, Hair <i>Lb.</i>	0 0 3½	0 0 3½
(Act 5 Geo. IV., c. 55.) Ceased 5th January 1825.		
Printed Goods, Paper Stained, Printed or Painted, to serve for Hangings or other uses <i>Square Yard.</i>	0 0 0¼	0 0 0¼
Foreign Calico and Muslin, Printed, Painted, Stained or Dyed (except dyed throughout of one colour) "	0 0 7	0 0 7
Calicoes, Muslins, Linens, and Stuffs, made either of Cotton or Linen mixed with other materials, Fustians, Velvets, Velvelets, Dimities, and other Figured Stuffs, made of Cotton and other materials mixed, or wholly made of Cotton Wool, and which shall be printed, stained, painted, or dyed, and all other printed, stained, painted, or dyed stuffs, except such as shall be dyed throughout of one colour only, and except stuffs made of Woollen, or whereof the greater part in value shall be Woollen "	0 0 3½	0 0 3½
Printed, stained, painted or dyed Silks, except such as shall be dyed throughout of one colour only "	0 0 6	0 0 6
Salt, Manufactured Salt, from the warehouses in England or from Scotland, Customs in Ireland, Irish currency <i>The Bushel, 56 Lbs.</i>	0 2 0	0 2 0
Rock Salt from British pits or warehouses, imported into Ireland, or Irish exported to Great Britain, Customs in Ireland, Irish currency... .. <i>The Bushel, 65 Lbs.</i>	0 1 6	0 1 6
English Salt, duty paid, passing from England to Ireland	—	—
Irish Salt or Rock Salt, duty paid, and brought from Ireland to England <i>Bushel.</i>	0 2 0	0 2 0
Mineral Alkali called Soda <i>Ton.</i>	0 1 10	0 1 10
(Act 5 Geo. IV., c. 65.) Ceased 5th January 1825.		
No Salt might be imported from Ireland into Great Britain in any vessel of less burthen than 100 tons, on pain of forfeiture of all such Salt, and of such vessel, her tackle, &c. (45 Geo. 3, c. 14.)		
Salt of the produce or manufacture of Great Britain or Ireland might be exported from Ireland in vessels of less burthen than 100 tons, and not being of less than 80 tons. (47 Geo. 3, c. 58.)		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.
Countervailing Duties.

ARTICLES	1823-24	1824-25
EXCISE.	£ s. d.	£ s. d.
	<i>(Act 4 Geo. IV., c. 30.)</i>	
Soap, Hard, Cake, or Ball <i>Lb.</i>	0 0 3	0 0 3
Soft "	0 0 1½	0 0 1½
Spirits, Irish Spirits, from Ireland into England at a strength not exceeding 7 per cent. above hydrometer proof, and so in proportion for any greater degree of strength, not exceeding 21 per cent. above hydrometer proof <i>The Gallon, English Wine Measure.</i>	0 11 0	0 11 0
Irish Spirits, from Ireland into Scotland, at a strength not exceeding 7 per cent. above hydrometer proof, and so in proportion for any greater degree of strength, not exceeding 21 per cent. above hydrometer proof "	0 6 0	0 6 0
Irish Spirits, from Ireland into Scotland and from Scotland into England, at a strength not exceeding 7 per cent. above hydrometer proof "	0 5 0	0 5 0
Extracted in Great Britain and exported to Ireland, at the strength of 7 per cent. above hydrometer proof, and so in proportion for any greater degree of strength, not exceeding that of 21 per cent. above hydrometer proof, a drawback in respect of the malt used and consumed in the extraction of such Spirits <i>Gallon</i>	0 0 6	0 0 6
Starch <i>Lb.</i>	0 0 3½	0 0 3½
Stone Bottles, not exceeding two quarts in measure, or the mouth or neck of which shall not exceed in diameter, in the narrowest part of the inside thereof, three inches, or if made for the purpose of containing liquid blacking, and shall not exceed one pint in measure, and the mouth or neck of which shall not be less than one inch and a half in diameter in the narrowest part of the inside thereof, and which shall be permanently stamped in the making thereof, in fair and legible characters, with the words "Blacking Bottles" <i>Cwt.</i>	0 5 0	0 5
Sweets or made Wines, British imported into Ireland, or Irish exported to Great Britain, British currency <i>The Barrel, 32 Gallons, Irish measure.</i>	0 15 9	0 15
Tobacco and Snuff, in a manufactured state	—	—
Vinegar or Acetous Acid <i>The Gallon, Wine Measure.</i>	0 0 2 ⁹ / ₁₆	0 0 2 ⁹ / ₁₆
Wire, Gilt Wire <i>Oz. Troy.</i>	0 1 8	0 1 8
Silver Wire "	0 1 2	0 1 2
Gold Thread, Gold Lace, or Gold Fringe, made of Plate Wire, spun upon Silk <i>Lb. Avoirdupois.</i>	0 15 4	0 15 4
Silver Thread, Silver Lace, or Silver Fringe, made of Plate Wire, spun upon Silk "	0 11 6	0 11 6
All other Articles, the growth, produce, or manufacture of Great Britain or Ireland, to pass from either country to the other without duty or drawback, except such duties as are imposed by 4 Geo. IV., c. 26, (for which see preceding Table).		

Customs Tariffs of the United Kingdom, 1823-24 and 1824-25.

PROHIBITIONS, 1823-4 to 1824-5.

A List of Goods Absolutely Prohibited to be Imported.

Arms, ammunition, and utensils of war, by way of merchandize, except by license from His Majesty, for furnishing His Majesty's public stores only.

Bandstrings ; of silk.

Beef.

Books ; viz. :—

First composed or written or printed in the United Kingdom, and printed or reprinted in any other country, imported for sale, except books not reprinted in the United Kingdom within twenty years ; or being parts of collections, the greater parts of which had been composed or written abroad.

Brocade of gold or silver.

Buttons.

Cattle, great ; except 600 head yearly from and of the breed of the Isle of Man, into the port of Chester.

Coin ; viz. :—

False money, or counterfeit sterling.

Silver, of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.

Cutwork ; of silk.

Fish of foreign taking or curing, or in foreign vessels ; except turbot and lobsters, stock-fish, live eels, anchovies, sturgeon, botargo, and caviare.

Fringe ; of silk.

Gloves.

Gunpowder ; except by license from His Majesty, such license to be granted for the furnishing of His Majesty's stores only.

Lamb.

Malt.

Mutton.

Pork.

Ribbands, laces, and girdles, foreign-made, whether wholly or partly of silk ; except ribbands, laces, and girdles brought by any person as part of their dress.

Sheep.

Silks; viz. :—

Wrought silks, Bengals, and stuffs mixed with silk or herba. of the manufacture of Persia, China, or the East Indies.

Wrought silks, and silks mixed with gold or silver, or other materials.

Wrought silk, velvets, crapes and tiffanies, and any other work made thereof, whether wholly or partly.

Silk stockings, foreign made, except stockings brought by any person for his or her private use.

Snuff-work.**Spirits; viz. :—**

From the Isle of Man.

Spirits of a greater strength than one to nine over hydrometer proof; except spirits, the produce of the British possessions, or of the Cape of Good Hope.

Swine.

Tobacco-stalks stripped from the leaf, whether manufactured or not.

Tobacco-stalk Flour.

Hides, Skins, Horns or Hoofs, or any other part of cattle or beast, His Majesty may, by Order in Council, prohibit in order to prevent any contagious distemper.

NOTE.—The foregoing list refers only to goods which were absolutely prohibited to be imported. Those goods as to which there were certain restrictions upon importation (*e.g.*, the limitation of the *size* of packages in the case of tobacco and spirits, or the limitation to particular ports of importation, &c.) are not included,—such restrictions being rather of the nature of regulations than of absolute prohibition.

1825-26 to 1832-33.

Act 6 Geo. IV., c. 111, &c

CUSTOMS TARIFFS OF THE UNITED

ARTICLES							1825-26	1826-27	1827-28									
							£	s.	d.	£	s.	d.	£	s.	d.			
IMPORTS.							<i>(Act 6 Geo. IV., c. III.) 5th January 1826.</i>											
Acacia	...	...	...	...	...	Lb.	0	2	0	0	2	0	0	2	0
Drawback	...	...	...	...	...	"	0	1	4	0	1	4	0	1	4
Acetous Acid. <i>See Vinegar.</i>																		
Acorns. <i>See Seed.</i>																		
Acorus	...	...	...	...	...	"	0	0	10	0	0	10	0	0	10
Drawback	...	...	...	...	...	"	0	0	6	0	0	6	0	0	6
Adiantum	...	...	...	...	...	"	0	0	8	0	0	8	0	0	8
Drawback	...	...	...	...	...	"	0	0	5	0	0	5	0	0	5
Agaric	...	...	...	...	...	Cwt.	1	18	0	1	18	0	1	18	0
Agates or Cornelians, viz. :-																		
Set	"	<i>For every £100 Value.</i>			*20	0	0	20	0	0	20	0	0
Not set	"	*10	0	0	10	0	0	10	0	0	10	0	0
Beads. <i>See Beads.</i>																		
Alkali, not being Barilla, viz. --																		
Any article containing Soda, or Mineral Alkali, whereof Mineral Alkali is the most valuable part (such Alkali not being otherwise particularly charged with Duty).																		
If not containing a greater proportion of such Alkali, than 20 per centum ¹							Cwt.	0	11	4	0	11	4	0	11	4		
Drawback	...	...	...	...	...	"	0	5	8	0	5	8	0	5	8
If containing more than 20 per centum, and not exceeding 25 per centum of such Alkali							"	0	15	0	0	15	0	0	15	0		
Drawback	...	...	...	...	...	"	0	7	6	0	7	6	0	7	6
If containing more than 25 per centum, and not exceeding 30 per centum of such Alkali							"	0	18	4	0	18	4	0	18	4		
Drawback	...	...	...	...	...	"	0	9	2	0	9	2	0	9	2
If containing more than 30 per centum, and not exceeding 40 per centum of such Alkali							"	1	8	4	1	8	4	1	8	4		
Drawback	...	...	...	...	...	"	0	11	8	0	11	8	0	11	8
If containing more than 40 per centum of such Alkali							"	1	10	0	1	10	0	1	10	0		
Drawback	...	...	...	...	...	"	0	15	0	0	15	0	0	15	0

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	} ACACIA (Act 2 & 3 Will. IV., c. 84.) Repealed from 3rd August 1832.
0	1	4	0	1	4	0	1	4	0	1	4	0	1	4	
0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	} ACORUS Repealed from 3rd August 1832.
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	
0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	} ADIANTHUM Repealed from 3rd August 1832.
0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	
1	18	0	1	18	0	1	18	0	1	18	0	1	18	0	AGARIC
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	AGATES OR COR- NELIANS :— Set
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Not set
0	11	4	0	11	4	0	11	4	0	11	4	0	11	4	} ALKALI Repealed from 3rd August 1832.
0	5	8	0	5	8	0	5	8	0	5	8	0	5	8	
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	} ALKALI Repealed from 3rd August 1832.
0	7	6	0	7	6	0	7	6	0	7	6	0	7	6	
0	18	4	0	18	4	0	18	4	0	18	4	0	18	4	} ALKALI Repealed from 3rd August 1832.
0	9	2	0	9	2	0	9	2	0	9	2	0	9	2	
1	3	4	1	3	4	1	3	4	1	3	4	1	3	4	} ALKALI Repealed from 3rd August 1832.
0	11	8	0	11	8	0	11	8	0	11	8	0	11	8	
1	10	0	1	10	0	1	10	0	1	10	0	1	10	0	} ALKALI Repealed from 3rd August 1832.
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	

- ARTICLES	1825-26	1826-27	1827-28
IMPORTS. <i>Alkali—continued</i>	<i>£ s. d.</i> (Act 6 Geo. IV., c. 111.) 5th January 1826.		
Alkanet Root <i>Lb.</i>	0 0 10	0 0 10	0 0 10
Drawback	0 0 6	0 0 6	0 0 6
Alkermes, Confection of <i>Oz.</i>	0 1 8	0 1 8	0 1 8
Almond Paste <i>For every £100 Value.</i>	60 0 0	60 0 0	60 0 0

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<p>(Act 9 Geo. IV., c. 78.) From 10th Aug. 1828. Alkali imported from any place within the limits of the East India Company's Charter, viz. :-</p> <p>Any article containing Soda or Mineral Alkali, whereof Mineral Alkali is the most valuable part (such Alkali not being otherwise particularly charged with Duty).</p> <p>If not containing a greater proportion of Mineral Alkali than 20 per centum,</p> <p>To 6th January 1829, To 6th January 1830, Ton. 8 10 0 6 10 0 From 5th January 1829, From 5th January 1830, Ton. 6 10 0 5 0 0</p> <p>If containing more than 20 per centum and not more than 25 per centum of Mineral Alkali,</p> <p>To 6th January 1829, To 6th January 1830, Ton. 11 5 0 8 12 0 From 5th January 1829, From 5th January 1830, Ton. 8 12 0 6 12 0</p> <p>If containing more than 25 per centum and not more than 30 per centum of Mineral Alkali,</p> <p>To 6th January 1829, To 6th January 1830, Ton. 14 10 0 11 0 0 From 5th January 1829, From 5th January 1830, Ton. 11 0 0 8 10 0</p> <p>If containing more than 30 per centum and not more than 40 per centum of Mineral Alkali,</p> <p>To 6th January 1829, To 6th January 1830, Ton. 18 10 0 14 0 0 From 5th January 1829, From 5th January 1830, Ton. 14 0 0 11 0 0</p> <p>If containing more than 40 per centum of Mineral Alkali,</p> <p>To 6th January 1829, To 6th January 1830, Ton. 22 6 8 17 0 0 From 5th January 1829, From 5th January 1830, Ton. 17 0 0 13 0 0</p>					
<p>(Act 1 & 2 Will. IV., c. 16.) On and from 14th December 1830 Ton. 2 0 0 2 0 0 2 0 0</p>					
<p>(Act 1 & 2 Will. IV., cap. 16.) The additional Duties payable upon Natural Alkali imported from places within the limits of the East India Company's Charter, in respect of the quantities of Soda or Mineral Alkali contained therein, Repealed, such Repeal to take effect on and from and after 10th August 1828.</p>					
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	<p>(Act 2 & 3 Will. IV., c. 94.) From 3rd Aug. 1832. Tot. 0 2 0</p> <p>Repealed.</p> <p>ALKANET ROOT</p> <p>ALKERMES</p> <p>ALMOND PASTE</p>
0 0 6	0 0 6	0 0 6	0 0 6		
0 1 8	0 1 8	0 1 8	0 1 8		
60 0 0	60 0 0	60 0 0	60 0 0		

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Almonds, viz. :—			
Bitter <i>Cwt.</i>	1 11 8	1 11 8	1 11 8
Drawback "	1 8 0	1 8 0	1 8 0
Bitter, the produce of any British Possession "	0 15 10	0 15 10	0 15 10
Drawback "	0 14 0	0 14 0	0 14 0
Jordan "	4 15 0	4 15 0	4 15 0
Drawback "	4 4 0	4 4 0	4 4 0
Jordan, the produce of any British Possession... .. "	2 7 6	2 7 6	2 7 6
Drawback "	2 2 0	2 2 0	2 2 0
Of any other Sort "	2 7 6	2 7 6	2 7 6
Drawback "	2 2 0	2 2 0	2 2 0
Aloes, viz. :—			
Hepatica or Barbadoes Aloes... .. <i>Lb.</i>	0 1 3	0 1 3	0 1 3
Drawback "	0 0 10	0 0 10	0 0 10
Socotorina... .. "	0 2 6	0 2 6	0 2 6
Drawback "	0 1 8	0 1 8	0 1 8
The produce of the Cape of Good Hope and im- ported direct from thence "	*0 0 3	0 0 3	0 0 3
Drawback "	0 0 2	Repealed (7 Geo. IV., c. 48.) From 5th July 1826.	
Of any other Sort "	0 0 9	0 0 9	0 0 9
Drawback "	0 0 6	0 0 6	0 0 6
Alum... <i>Cwt.</i>	0 17 6	0 17 6	0 17 6
Roch "	0 11 8	0 11 8	0 11 8
Amber, viz. :—			
Beads. <i>See Beads.</i>			
Oil of. <i>See Oil.</i>			
Rough <i>Lb.</i>	0 1 8	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1	0 1 1
Manufactures of Amber, not otherwise enu- merated or described "	*0 12 0	0 12 0	0 12 0
Ambergris, viz. :—			
The produce of British Fishing <i>Oz.</i>	0 2 0	0 2 0	0 2 0
The produce of Foreign Fishing "	0 5 0	0 5 0	0 5 0
Ambra Liquida <i>Lb.</i>	0 3 4	0 3 4	0 3 4
Anacardium. <i>See Cashew Nuts.</i>			
Anchovies <i>Lb.</i>	0 1 0	0 1 0	0 1 0
Angelica "	0 0 10	0 0 10	0 0 10
Drawback... .. "	0 0 6	0 0 6	0 0 6

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
1	11	8	1	11	8	1	11	8	1	11	8	0	4	0	ALMONDS :— Bitter	
1	8	0	1	8	0	1	8	0	1	8	0	Repealed.				
0	15	10	0	15	0	0	15	0	0	15	0	0	4	0		
0	14	0	0	14	0	0	14	0	0	14	0	Repealed.				
4	15	0	4	15	0	4	15	0	4	15	0	2	0	0		Jordan
4	4	0	4	4	0	4	4	0	4	4	0	Repealed.				
2	7	6	2	7	6	2	7	6	2	7	6	2	0	0		Any other Sort
2	2	0	2	2	0	2	2	0	2	2	0	Repealed.				
2	7	6	2	7	6	2	7	6	2	7	6	1	0	0	Any other Sort	
2	2	0	2	2	0	2	2	0	2	2	0	Repealed.				
0	1	3	0	1	3	0	1	3	0	1	3	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832 Aloes, Lb. 0 0 8 The produce of and imported from any British Posses- sion, Lb. 0 0 2			ALOE	
0	0	10	0	0	10	0	0	10	0	0	10					
0	2	6	0	2	6	0	2	6	0	2	6					
0	1	8	0	1	8	0	1	8	0	1	8					
0	0	3	0	0	3	0	0	3	0	0	3					
0	0	9	0	0	9	0	0	9	0	0	9					
0	0	6	0	0	6	0	0	6	0	0	6					
0	17	6	0	17	6	0	17	6	0	17	6					0	17	6	ALUM
0	11	8	0	11	8	0	11	8	0	11	8	0	11	8	ROCK	
(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832.																
0	1	8	0	1	8	0	1	8	0	1	8	0	0	6	AMBER :— Rough	
0	1	1	0	1	1	0	1	1	0	1	1	Repealed.				
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	Manufactures of	
(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832.																
0	2	0	0	2	0	0	2	0	0	2	0	0	0	6	AMBERGRIS	
0	5	0	0	5	0	0	5	0	0	5	0	Oz. 0 0 6				
0	3	4	0	3	4	0	3	4	0	3	4				0	3	4	AMBRA LIQUIDA
(Act 10 Geo. IV., c. 43.) From 21st June 1829.																
0	1	0	0	0	2	0	0	2	0	0	2	0	0	2	ANCHOVIES	
(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832.																
0	0	10	0	0	3	0	0	3	0	0	3	0	0	4	0	ANGELICA
0	0	6	Repealed.													

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Annotto or Rocou, viz. :-			
Flag Lb.	0 0 5	0 0 2	0 0 2
Roll or any other Sort, not otherwise enumerated or described "	0 1 0	0 1 0	0 1 0
Antimony, viz. :-			
Crude Cwt.	0 15 0	0 15 0	0 15 0
Regulus of Antimony "	2 0 0	2 0 0	2 0 0
Apples			
... .. Imperial Bushel.	0 4 0	0 4 0	0 4 0
Dried "	0 7 0	0 7 0	0 7 0
Aquafortis Cwt.	0 14 3	0 14 3	0 14 3
Arangoes For every £100 Value.	*20 0 0	20 0 0	20 0 0
Archelia. See Orchal.			
Argol			
... .. Cwt.	*0 2 0	0 2 0	0 2 0
The produce of and imported from any British Possession "	*0 1 0	0 1 0	0 1 0
Aristolochia			
... .. Lb.	0 0 10	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6	0 0 6
Arquebusade Water. See Spirits.			
Arrow Root or Powder			
... .. "	0 0 2	0 0 2	0 0 2
The produce of any British Possession "	*0 0 1	0 0 1	0 0 1
Arsenic, viz. :-			
White Cwt.	0 14 3	0 14 3	0 14 3
Of any other Sort "	0 18 8	0 18 8	0 18 8
Asafetida			
... .. Lb.	0 0 10	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6	0 0 6
Asarum Root			
... .. "	0 0 8	0 0 8	0 0 8
Drawback "	0 0 5	0 0 5	0 0 5
Ashes, viz. :-			
Pearl and Pot Cwt.	*0 6 0	0 6 0	0 6 0
The produce of any British Possession and imported direct from thence "	Free.	Free.	Free.
Soap and Wood Cwt.	0 1 8	0 1 8	0 1 8
Not otherwise enumerated or described For every £100 Value.	20 0 0	20 0 0	20 0 0

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
															(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832.	
0	0	2	0	0	2	0	0	2	0	0	2	Cwt. 0	1	0	ANNOTTO or ROCOU Flag	
0	1	0	0	1	0	0	1	0	0	1	0	Cwt. 0	4	0	Roll	
						Not separately rated			prior to 1832-33.					Antimony, Ore of Tbn 0 1 0	ANTIMONY :— Ore	
0	15	0	0	15	0	0	15	0	0	15	0	Cwt. 0	8	0	Crude	
2	0	0	2	0	0	2	0	0	2	0	0	"	0	16	0	Regulus of
0	4	0	0	4	0	0	4	0	0	4	0		0	4	0	APPLES
0	7	0	0	7	0	0	7	0	0	7	0		0	7	0	Dried
0	14	3	0	14	3	0	14	3	0	14	3		0	14	3	AQUAFORTIS
20	0	0	20	0	0	20	0	0	20	0	0		20	0	0	ARANGOES
															(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832.	
0	2	0	0	2	0	0	2	0	0	2	0		0	0	6	ARGOL
0	1	0	0	1	0	0	1	0	0	1	0					
0	0	10	0	0	10	0	0	10	0	0	10		0	0	10	ARISTOLOCHIA
0	0	6	0	0	6	0	0	6	0	0	6		Repealed.			
															(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832.	
0	0	2	0	0	2	0	0	2	0	0	2		0	0	2	ARROW ROOT
0	0	1	0	0	1	0	0	1	0	0	1	Cwt. 0	1	0		
															(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832.	
0	14	3	0	14	3	0	14	3	0	14	3		0	8	0	ARSENIC :— White Any other Sort
0	18	8	0	18	8	0	18	8	0	18	8					
0	0	10	0	0	10	0	0	10	0	0	10		Cwt. 0	6	0	ASAFOTIDA
0	0	6	0	0	6	0	0	6	0	0	6		Repealed. From 3rd Aug. 1832.			
0	0	8	0	0	8	0	0	8	0	0	8		0	0	8	ASABUM ROOT
0	0	5	0	0	5	0	0	5	0	0	5		Repealed. From 3rd Aug. 1832.			
															ASHES :—	
0	6	0	0	6	0	0	6	0	0	6	0		0	6	0	Pearl and Pot
	Free.			Free.			Free.			Free.			Free.			
0	1	8	0	1	8	0	1	8	0	1	8		0	1	8	Soap and Wood and Weed
20	0	0	20	0	0	20	0	0	20	0	0		20	0	0	Not enumerated

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Asphaltum Lb.	0 0 10	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6	0 0 6
The produce of and imported from any British Possession "	*0 0 5	0 0 5	0 0 5
Asses... .. Each.	*0 10 0	0 10 0	0 10 0
Auripigmentum. <i>See Orpiment.</i>			
Bacon Cwt.	*1 8 0	1 8 0	1 8 0
Balaustia Lb.	0 0 10	0 0 10	0 0 10
Balm of Gilead. <i>See Balsam.</i>			
Balsam, viz. :-			
Canada "	0 1 3	0 1 3	0 1 3
Drawback "	0 0 10	0 0 10	0 0 10
Copaiba or Capivi "	0 2 0	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4	0 1 4
Riga "	0 1 0	0 1 0	0 1 0
And further as Foreign Spirits (Imperial Measure). From 1st January 1826. <i>For every Gallon.</i>	1 10 0	1 10 0	1 10 0
And further as Foreign Spirits (Old Standard Gallon). From 5th July 1825 to 1st January 1826 "	1 4 0		
Balm of Gilead Lb.	0 4 6	0 4 6	0 4 6
Of Peru "	0 4 6	0 4 6	0 4 6
Of Tolu "	0 4 6	0 4 6	0 4 6
Not otherwise enumerated or described "	0 4 6	0 4 6	0 4 6
Bandstring twist, per doz. knots of 32 yards each "	0 5 0	0 5 0	0 5 0
Barilla, viz. :-			
If not containing a greater proportion of Mineral Alkali than 20 per centum Ton.	8 10 0	8 10 0	8 10 0
If containing more than 20 per centum and not more than 25 per centum of Mineral Alkali... .. "	11 5 0	11 5 0	11 5 0
If containing more than 25 per centum and not more than 30 per centum of Mineral Alkali... .. "	14 10 0	14 10 0	14 10 0
If containing more than 30 per centum and not more than 40 per centum of Mineral Alkali... .. "	18 10 0	18 10 0	18 10 0
If containing more than 40 per centum of Mineral Alkali "	22 6 8	22 6 8	22 6 8

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 0 10	0 0 10	0 0 10	0 0 10	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Cwt. 0 4 0	} ASPHALTUM
0 0 6	0 0 6	0 0 6	0 0 6	Repealed.	
0 0 5	0 0 5	0 0 5	0 0 5	Cwt. 0 4 0	} ASSES
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	
1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	BACON
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	BALAUSTIA
				(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 0 1	BALSAM
0 1 3	0 1 3	0 1 3	0 1 3	0 0 1	} Canada
0 0 10	0 0 10	0 0 10	0 0 10	Repealed.	
0 2 0	0 2 0	0 2 0	0 2 0	Cwt. 0 4 0	} Copaiba or Capivi
0 1 4	0 1 4	0 1 4	0 1 4	Repealed.	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	} Riga
1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	
0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	Balm of Gilend
0 4 6	0 4 6	0 4 6	0 4 6	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 1 0	Of Peru
0 4 6	0 4 6	0 4 6	0 4 6	0 2 0	Of Tolu
0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	Not enumerated
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	BANDSTRING TWIST.
(Act 6 Geo. IV., c. 111.) From 5th January 1829. 6 10 0	(Act 6 Geo. IV., c. 111.) From 5th January 1830. 5 0 0	(Act 1 & 2 Will. IV., c. 16.) On and after 14th December 1830.			} BABILLA
8 12 0	6 12 0				
11 0 0	8 10 0	2 0 0	2 0 0	2 0 0	
14 0 0	11 0 0				
17 0 0	13 0 0				

Additional duties payable on Barilla in respect of the quantities of Mineral Alkali contained therein repealed by Act 1 & 2 Will. IV., c. 16., s. vi., and such repeal to take effect as on, from, and after 29th May 1819.

ARTICLES	1825-26			1826-27			1827-28			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
<i>Bark, viz. s--</i>										
Angustura Bark	Lb.	0	2	0	0	2	0	0	2	0
Drawback	"	0	1	4	0	1	4	0	1	4
Cascarilla Bark. <i>See Eleutheria Bark, in Bark.</i>										
Cinchona Bark. <i>See Peruvian Bark, in Bark.</i>										
Clove Bark	Lb.	0	0	10	0	0	10	0	0	10
Drawback	"	0	0	6	0	0	6	0	0	6
Cork Tree Bark <i>See Oak Bark, in Bark.</i>										
Eleutheria or Cascarilla Bark	Lb.	*0	0	6	0	0	6	0	0	0
Drawback	"	0	0	4	0	0	4	0	0	4
Guaiacum Bark	Cwt.	1	8	0	1	8	0	1	8	0
Drawback	"	0	18	8	0	18	8	0	18	8
Jesuits Bark. <i>See Peruvian Bark, in Bark.</i>										
Oak Bark	Cwt.	0	0	8	0	0	8	0	0	8
Oak Bark, solid Vegetable Extract from Oak Bark. <i>See Extract.</i>										
Black Oak, or Quercitron Bark, for the purpose of Dyeing, imported from any country not in Europe	Cwt.	0	2	0	<i>(Act 7 Geo. IV., c. 48.)</i> From 5th July 1826. Cwt. 0 1 0			0	1	0
Otherwise imported for every £100 Value	"	20	0	0				<i>(Act 7 Geo. IV., c. 48.)</i> From 5th July 1826. 0 0 1		
Peruvian or Jesuits Bark	Lb.	0	2	0	Repealed.						0	0	1
Drawback	"	0	1	4				Repealed.			0	0	8
Red Mangrove Bark	Cwt.	0	0	8	0	0	8				0	0	8
Sassafras Bark	Lb.	0	0	8	0	0	8	0	0	8
Drawback	"	0	0	5	0	0	5	0	0	5
Simarouba Bark	"	0	1	0	0	1	0	0	1	0
Drawback	"	0	0	8	0	0	8	0	0	8
Winter's Bark	"	0	0	8	0	0	8	0	0	8
Drawback	"	0	0	5	0	0	5	0	0	5
Winter's Bark, the Produce of any British Possession	"	*0	0	4	0	0	4	0	0	4
Drawback	"	*0	0	3	0	0	3	0	0	3
Bark not otherwise enumerated or described, being for the use of Tanners or of Dyers, and for no other use or purpose whatever	<i>For every £100 Value.</i>	20	0	0	20	0	0	20	0	0
The produce of any British Possession	"	*10	0	0	10	0	0	10	0	0
Bark not particularly enumerated or described, not otherwise charged with Duty whether pulverized or not	Lb.	0	2	0	0	2	0	0	2	0
Bark to be used solely for the purpose of tanning leather may be imported into the United Kingdom from New South Wales, or its dependencies, or Norfolk Island, or Van Diemen's Land or New Zealand (on the production of a certificate of growth) until 1st January 1833.		Free.			Free.			Free.		
Bar Wood	Ton	0	7	0	0	7	0	0	7	0
Basket Rods, not exceeding Three Feet in circumference at the Band	<i>Handle.</i>	0	3	2	0	3	2	0	3	2
Baskets	<i>For every £100 Value.</i>	*20	0	0	20	0	0	20	0	0

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	2	0	0	2	0	0	2	0	0	2	0				
0	1	4	0	1	4	0	1	4	0	1	4				
0	0	10	0	0	10	0	0	10	0	0	10				
0	0	6	0	0	6	0	0	6	0	0	6				
			<i>(Act 10 Geo. IV., c. 43.)</i>												
			From 22nd June 1829.												
0	0	6	0	0	1	0	0	1	0	0	1				
0	0	4	Repealed.												
1	8	0	1	8	0	1	8	0	1	8	0				
0	18	8	0	18	8	0	18	8	0	18	8				
0	0	8	0	0	8	0	0	8	0	0	8				
0	1	0	0	1	0	0	1	0	0	1	0				
0	0	1	0	0	1	0	0	1	0	0	1				
0	0	8	0	0	8	0	0	8	0	0	8				
0	0	8	0	0	8	0	0	8	0	0	8				
0	0	5	0	0	5	0	0	5	0	0	5				
0	1	0	0	1	0	0	1	0	0	1	0				
0	0	8	0	0	8	0	0	8	0	0	8				
0	0	8	0	0	8	0	0	8	0	0	8				
0	0	5	0	0	5	0	0	5	0	0	5				
0	0	4	0	0	4	0	0	4	0	0	4				
0	0	3	0	0	3	0	0	3	0	0	3				
20	0	0	20	0	0	20	0	0	20	0	0				
10	0	0	10	0	0	10	0	0	10	0	0				
0	2	0	0	2	0	0	2	0	0	2	0				
Free.			Free.			Free.			Free.			Free.			
0	7	0	0	7	0	0	7	0	0	7	0				
0	3	2	0	3	2	0	3	2	0	3	2				
20	0	0	20	0	0	20	0	0	20	0	0				

(Act 2 & 3 Will. IV., c. 84.)
From 3rd August 1832.

Bark, viz. :-

For Tanners' or
Dyers' use,
Cwt. 0 0 8

Imported from
any British Pos-
session,
Cwt. 0 0 1

Of other Sorts,
Lb. 0 0 1

Extract of, or of
other Vegetable
Substances, to be
used only for
tanning Leather,
imported from
any British Pos-
session.

Cwt. 0 0 1

BARK

BAR WOOD

(Act 2 & 3 Will. IV., c. 84.)
From 3rd August 1832.

BASKET RODS

BASKETS

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Bast Ropes Cwt.	0 10 0	0 10 0	0 10 0
Bast or Straw Hats or Bonnets. <i>See Hats.</i>			
Platting, or other Manufactures of Bast or Straw for making Hats or Bonnets. <i>See Platting.</i>			
Bdellium Lb.	0 1 8	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1	0 1 1
Beads, viz. :—			
Amber Beads "	0 12 0	0 12 0	0 12 0
Beads, Arango <i>For every £100 Value.</i>	*20 0 0	20 0 0	20 0 0
Coral Beads Lb.	0 15 10	0 15 10	0 15 10
Crystal Beads 1,000	1 8 6	1 8 6	1 8 6
Jet Beads Lb.	0 3 2	0 3 2	0 3 2
Beads not otherwise enumerated or described ... <i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0
Beans, Kidney or French Beans <i>Imperial Bushel.</i>	0 0 10	0 0 10	0 0 10
		Prohibited.	(<i>Act 7 & 8 Geo. IV., c. 56.</i>) From 5th July 1827. Beef, Salted Cwt. 0 12 0
Beef Wood, Unmanufactured, imported from New South Wales Ton	0 5 0	0 5 0	0 5 0
Beer, viz. :—			
Mum, the Barrel containing 32 Gallons ... <i>Imperial Measure.</i>	3 1 1	3 1 1	3 1 1
Spruce Beer, the Barrel containing 32 Gallons "	3 6 0	3 6 0	3 6 0
Or Ale of all other Sorts, the Barrel containing 32 Gallons "	2 13 0	2 13 0	2 13 0
Benjamin or Benzoin Lb.	0 2 0	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4	0 1 4
Berries, viz. :—			
Bay Cwt.	0 11 1	0 11 1	0 11 1
Juniper "	0 11 1	0 11 1	0 11 1
Yellow, for Dyers' use "	*0 14 0	0 14 0	0 14 0
Berries, for Dyers' use, not otherwise enumerated or described "	*0 12 0	0 12 0	0 12 0
Berries, not for Dyers' use, not otherwise enumerated or described <i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0
Bezoar Stones Oz.	0 2 6	0 2 6	0 2 6
Birds, viz. :—			
Singing Birds Dozen.	0 8 0	0 8 0	0 8 0
Bitumen Judiacum Lb.	0 0 10	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6	0 0 6

ARTICLES	1825-26	1826-27	1827-28
	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>
IMPORTS.			
Blacking <i>Cwt.</i>	3 12 0	3 12 0	3 12 0
Bladders <i>Dozen.</i>	0 0 6	0 0 6	0 0 6
Blubber. <i>See Train Oil, in Oil.</i>			
Bole Armenic or Armenian Bole <i>Cwt.</i>	0 8 0	0 8 0	0 8 0
Drawback "	0 5 4	0 5 4	0 5 4
Bones of Cattle and other Animals, and of Fish, <i>For every</i> except Whalefins <i>£100 Value.</i>	1 0 0	1 0 0	1 0 0
Bonnet. <i>See Hats.</i>			
Books, viz. :—			
Being of Editions printed prior to the Year 1801, bound or unbound <i>Cwt.</i>	*1 0 0	1 0 0	1 0 0
Being of Editions printed in or since the Year 1801, bound or unbound "	*5 0 0	5 0 0	5 0 0
			Not separately

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	BLACKING
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	BLADDERS
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	} BOLE ARMENTIC
0 5 4	0 5 4	0 5 4	0 5 4	Repeald.	
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	BONES OF CATTLE
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	} BOOKS
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	
	(Act 10 Geo. IV., c. 43.) From 21st June 1829. Boots, Shoes, and Calashes, viz.:-				
	Women's Boots and Calashes, Doz. Pairs, 1 10 0	1 10 0	1 10 0	1 10 0	
	If lined or trimmed with Fur or other Trimming, Doz. Pairs, 1 16 0	1 16 0	1 16 0	1 16 0	
	Women's Shoes with Cork or Double Soles, Quilted Shoes and Clogs, Doz. Pairs, 1 6 0	1 6 0	1 6 0	1 6 0	
	If trimmed or lined with Fur or other Trimming, Doz. Pairs, 1 9 0	1 9 0	1 9 0	1 9 0	
rated prior to 1828-29.	Women's Shoes of Silk, Satin, Jeans, or other Stuffs, Kid, Morocco, or other Leather, Doz. Pairs, 0 18 0	0 18 0	0 18 0	0 18 0	} BOOTS, &c.
	If trimmed or lined with Fur or other Trimming, Doz. Pairs, 1 4 0	1 4 0	1 4 0	1 4 0	
	Children's Boots, Shoes, and Calashes not ex- ceeding Seven Inches in Length, to be charged with Two- thirds of the above Duties.				
	Men's Boots, Doz. Pairs, 2 14 0	2 14 0	2 14 0	2 14 0	
	Men's Shoes, Doz. Pairs, 1 4 0	1 4 0	1 4 0	1 4 0	
	Children's Boots and Shoes not exceeding Seven Inches in Length to be charged with Two-thirds of the above Duties.				

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Boracic Acid <i>Lb.</i>	0 0 4	0 0 4	0 0 4
Borax or Tineal, viz. :—			
Refined "	0 0 6	0 0 6	0 0 6
Unrefined "	0 0 3	0 0 3	0 0 3
Botargo "	0 1 0	0 1 0	0 1 0
Bottles, viz. :—			
Of Earth or Stone, empty <i>Dozen.</i>	0 3 2	0 3 2	0 3 2
And further, full or empty <i>For every Cwt.</i>	0 5 0	0 5 0	0 5 0
Of Glass covered with Wicker (Imperial Measure) <i>The Dozen Quarts content.</i>	1 2 0	1 2 0	1 2 0
And further <i>For every Cwt.</i>	4 0 0	4 0 0	4 0 0
Of Green or Common Glass, not of less content than One Pint, and not being Phials, viz. :—			
Full (Imperial Measure) <i>The Dozen Quarts content.</i>	*0 4 0	0 4 0	0 4 0
Empty (Imperial Measure) "	*0 2 0	0 2 0	0 2 0
Of Glass, not otherwise enumerated or described <i>For every £100 Value.</i>	25 0 0	25 0 0	25 0 0
And further <i>For every Cwt.</i>	4 0 0	4 0 0	4 0 0
NOTE.—Flasks in which Wine or Oil is imported are not subject to Duty.			
Boxes of all Sorts <i>For every £100 Value.</i>	*20 0 0	20 0 0	20 0 0
Box Wood, viz. :—			
The produce of and imported from any British Possession <i>Ton.</i>	1 13 4	1 0 0	1 0 0
Of any other Place, or if otherwise imported "	7 18 6	5 0 0	5 0 0
Brass, viz. :—			
Manufactures of, not otherwise enumerated or described <i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0
Powder of for Japanning <i>Lb.</i>	*0 2 6	0 2 6	0 2 6
Wire. <i>See Wire.</i>			

* From 5th July 1825 (3 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 0 4	0 0 4	0 0 4	0 0 4	(Act 3 & 3 Will. IV., c. 48.) From 3rd Aug. 1832. Cwt. 0 1 0	BORACIC ACID.
0 0 6	0 0 6	0 0 6	0 0 6	Cwt. 0 10 0	} BORAX
0 0 3	0 0 3	0 0 3	0 0 3	" 0 4 0	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	BOTARGO
0 3 2	0 3 2	0 3 2	0 3 2	0 3 2	}
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	
1 2 0	1 2 0	1 2 0	1 2 0	1 2 0	}
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	
<i>Full, containing Wines or Spirits, the Dozen Quarts content,</i> 0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	}
<i>Empty</i> 0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	
(Act 9 Geo. IV., c. 76.) From 10th Aug. 1828. Bottles of Green or Common Glass, full, but not containing Wines or Spirits, computing all Bottles of not greater content than Half a Pint, as of the content of Half a Pint, and all Bottles of greater content than Half a Pint and not of greater content than a Pint or a reputed Pint, as of the content of a Pint or of a reputed Pint, viz. :- Imported from any Foreign Place, the Dozen Quarts content, 0 2 0 Imported from any British Possession, and, although containing Wine or Spirits, the Dozen Quarts content, 0 1 0 25 0 0 4 0 0 20 0 0 1 0 0 5 0 0 30 0 0 0 2 6	0 2 0	0 2 0	0 2 0	0 2 0	} BOTTLES
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	}
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	BOXES
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	} BOX WOOD
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	} BRASS
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	

ARTICLES						1825-26	1826-27	1827-28									
						£	s.	d.	£	s.	d.	£	s.	d.			
IMPORTS.						<i>(Act 6 Geo. IV., c. 111.)</i> 5th January 1826.											
Brazil Wood, not otherwise enumerated or described	Ton.					*5	0	0	5	0	0	5	0	0			
Braziletto or Jamaica Wood...	...	...	...	...	..	0	16	8	0	16	8	0	16	8
Bricks or Clinkers	...	...	...	...	1,000.	1	2	6	1	2	6	1	2	6
Brimstone, viz. :—																	
Rough	...	...	...	...	Cwt.	*0	0	6	0	0	6	0	0	6
Refined	...	...	...	...	..	*0	6	0	0	6	0	0	6	0
In Flour	...	...	...	...	..	*0	9	9	0	9	9	0	9	9
Bristles, viz. :—												<i>(Act 7 & 8 Geo. IV., c. 56.)</i> From 5th July 1822.					
Dressed	...	...	...	...	Dozen Lbs.	0	12	0	0	12	0	Bristles, viz. :— Rough and in the Tufts, and not in any way sorted, Lb. 0 0 2½		
Rough or Undressed	...	...	...	...	..	0	3	7	0	3	7	In any way sorted or arranged in colours, and not entirely rough and in the Tufts, Lb. 0 0 3½		
												NOTE.—If any part					
Brocade of Gold or Silver						<i>(Act 6 Geo. IV., c. 111.)</i> From 5th July 1826.						30 0 0					
Of Silk. See Silk Manufactures.						Prohibited. <i>(28 Geo. II., c. 36, sec. 1.)</i>											
Bronze, all Works of Art made of Bronze	...	...	...	...	Cwt.	1	0	0	1	0	0	1	0	0
Powder	...	...	...	...	For every £100 Value.	*25	0	0	25	0	0	25	0	0
Buck Wheat	...	...	...	...	Quarter.	0	14	0	0	14	0	0	14	0
Bugles of all Sorts	...	...	...	...	Lb.	0	4	0	0	4	0	0	4	0
Bullion and Foreign Coin, of Gold or Silver, and Ore of Gold and Silver, or of which the major part in value is Gold or Silver...						Free.						Free.					
Bull Rushes, the Load containing 63 Bundles	...	...	...	...	The Load.	0	12	0	0	12	0	0	12	0
Burrachas. See Caoutchouc.																	
Burrs for Mill Stones. See Stones.																	
Butter	...	...	...	...	Cwt.	1	0	0	1	0	0	1	0	0
Buttons						<i>(Act 6 Geo. IV., c. 111.)</i> From 5th July 1826.						20 0 0					
For every £100 Value.						Prohibited. <i>(4 & 5 Wm. & Mar., c. 10., s. 2.)</i>											

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
5 0 0	5 0 0	5 0 0	5 0 0	2 0	BRAZIL WOOD
0 16 8	0 4 6	0 4 6	0 4 6	0 4 6	} BRAZILETTO
1 2 6	1 2 6	1 2 6	1 2 6	1 2 6		BRICKS
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	BRIMSTONE :— Rough
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	Refined
0 9 9	0 9 9	0 9 9	0 9 9	0 9 9	In Flour
0 0 2½	0 0 2½	0 0 2½	0 0 2½	0 0 2½	} BRISTLES
0 0 3½	0 0 3½	0 0 3½	0 0 3½	0 0 3½	
of the Bristles in a Package were such as were subject to the higher Duty, the whole contents of the Package became subject to the higher Duty.					
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	BROCADE
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	} BRONZE
25 0 0	25 0 0	25 0 0	25 0 0	25 0	
See Corn.	—	—	—	—	BUCK WHEAT
(Act 9 Geo. IV., c. 76.) From 10th Aug. 1828.	0 2 0	0 2 0	0 2 0	0 2 0	BUGLES
Free.	Free.	Free.	Free.	Free.	BULLION
0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	BULL RUSHES
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	BUTTER
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	BUTTONS

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Cables, Tarred or Untarred, whether in use or otherwise Cwt ¹	(Act 6 Geo. IV., c. 111.) 5th January 1826. From 5th July 1825. *0 10 9	0 10 9	0 10 9
Calamanaris Lapis. See Lapis.			
Calamus Aromaticus Lb.	0 0 10	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6	0 0 6
Calves Velves Cwt.	0 11 6	0 11 6	0 11 6
Cambogium. See Gamboge.			
Cambrics. See Linen.			
Camomile Flowers Lb.	0 0 6	0 0 6	0 0 6
Drawback "	0 0 4	0 0 4	0 0 4
Camphor, viz. :-			
Refined "	0 0 10	0 0 10	0 0 10
Unrefined "	0 0 5	(Act 7 Geo. IV., c. 48.) From 5th July 1826. 0 0 1	0 0 1
Camwood Ton.	0 15 0	0 15 0	0 15 0
Cancerorum Oculi Lb.	0 1 3	0 1 3	0 1 3
Drawback "	0 0 10	0 0 10	0 0 10
Candles, viz. :-			
Spermaceti "	0 2 6	0 2 6	0 2 6
Tallow Cwt.	3 3 4	3 3 4	3 3 4
Wax Lb.	0 2 6	0 2 6	0 2 6
Candlewick Cwt.	4 8 8	4 8 8	4 8 8
Canella Alba... Lb.	0 0 8	0 0 8	0 0 8
Drawback "	0 0 5	0 0 5	0 0 5
Canes, viz. :-			
Bamboo 1,000	1 14 0	1 14 0	1 14 0
Rattans, not ground "	1 0 0	1 0 0	1 0 0
Reed Canes "	1 6 6	1 6 6	1 6 6

* From 5th July 1825 (6 Geo. IV., c. 104).

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 6 Geo. IV., c. 111.)</i> 5th January 1826.			
Canes—continued.			
Walking Canes or Sticks, mounted, painted, or otherwise ornamented <i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0
Whangees, Jumbos, Ground Rattans, Dragon's Blood, and other Walking Canes or Sticks ... 1,000	4 0 0	4 0 0	4 0 0
Cantharides <i>Lb.</i>	0 3 6	0 3 6	0 3 6
Drawback "	0 2 4	0 2 4	0 2 4
Caoutchouc or Elastic Gum "	0 0 5	0 0 5	0 0 5
Capers "	0 1 0	<i>(Act 7 Geo. IV., c. 48.)</i> From 5th July 1826. Capers, including the Pickle, <i>Lb.</i> 0 0 6	
Capita Papaverum 1,000	0 3 6	0 3 6	0 3 6
Drawback "	0 2 4	0 2 4	0 2 4
Capsicum. See Pepper.			
Cardamons <i>Lb.</i>	0 2 0	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4	0 1 4
Extract or Preparation of. <i>See Extract.</i>			
Cards, viz., Playing Cards <i>Dozen Packs.</i>	4 0 0	4 0 0	4 0 0
Cariophyllorum Cortex. See Clove Bark in Bark.			
<i>Oleum. See Oil of Cloves.</i>			
Garmine <i>Oz.</i>	0 4 0	0 4 0	0 4
Garrabe. See Succinum.			
Carriages of all Sorts <i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0
Casks, Empty "	50 0 0	50 0 0	50 0 0
Cassia, viz. :—			
Buds <i>Lb.</i>	*0 1 0	0 1 0	0 1 0
Fistula "	0 0 10	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6	0 0 6
Lignea "	*0 1 0	0 1 0	0 1 0
Castor "	0 5 0	0 5 0	0 5 0
Drawback "	0 3 4	0 3 4	3 4

* From 5th July 1826 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
															CANES :—	
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	Walking Canes or Sticks, &c.	
4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	Whanges, &c.	
0	3	6	0	3	6	0	3	6	0	3	6	0	3	6	} CANTHARIDES	
0	2	4	0	2	4	0	2	4	0	2	4	0	2	4		Repealed.
0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	CAOUTCHOUC	
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	CAPERS	
0	3	6	0	3	6	0	3	6	0	3	6	0	3	6	} CAPITA PAPAVERUM	
0	2	4	0	2	4	0	2	4	0	2	4	0	2	4		Repealed, 3rd August 1832.
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	} CARDAMONS	
0	1	4	0	1	4	0	1	4	0	1	4	0	1	4		Repealed.
4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	CARDS	
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	CARMINE	
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	CARRIAGES	
50	0	0	50	0	0	50	0	0	50	0	0	50	0	0	CASES	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	} CASSIA :— Buds	
0	0	10	0	0	10	0	0	10	0	0	10	0	0	10		} Fistula
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6			Repealed, 3rd August 1832.
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	} Lignea	
			(Act 10 Geo. IV., c. 43.) From 21st June 1829. Imported from any British Possession, Lb. 0 0 6			0	0	6	0	0	6	0	0	6		
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	} CASTOR	
0	3	4	0	3	4	0	3	4	0	3	4	0	3	4		Repealed.

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Casts of Busts, Statues, or Figures <i>Cwt.</i>	0 2 6	0 2 6	0 2 6
Catechu. <i>See Terra Japonica.</i>			
Catlings, Harpstrings, or Lutestrings, the Gross, containing 12 dozen Knots <i>Gross.</i>	0 6 4	0 6 4	0 6 4
Caviare <i>Cwt.</i>	0 12 0	0 12 0	0 12 0
Cedar Wood <i>Ton.</i>	3 16 0	(Act 7 Geo. IV., c. 48.) From 5th July 1826. 2 10 0	2 10 0
The produce of and imported from any British Possession (except the Cape of Good Hope) "	1 0 0	1 0 0	1 0 0
The produce of the Cape of Good Hope and imported direct from thence "	*0 10 0	0 10 0	0 10 0
Not separately rated prior to 1828-29.			
Chalk, viz. :—			
Prepared or otherwise manufactured, and not otherwise enumerated or described <i>For every £100 Value.</i>	40 0 0	40 0 0	40 0 0
Unmanufactured, and not otherwise enumerated or described "	20 0 0	20 0 0	20 0 0
Charts. <i>See Maps.</i>			
Cheese <i>Cwt.</i>	0 10 6	0 10 6	0 10 6
Cherries "	0 18 8	0 18 8	0 18 8
Dried <i>Lb.</i>	0 0 8	0 0 8	0 0 8
Chillies. <i>See Pepper.</i>			
China Root "	0 1 3	0 1 3	0 1 3
Drawback "	0 0 10	0 0 10	0 0 10
China or Porcelain Ware, viz. :—			
Plain <i>For every £100 Value.</i>	*15 0 0	15 0 0	15 0 0
Painted, gilt, or ornamented... .. "	*30 0 0	30 0 0	30 0 0
Chip, Manufactures of, to make Hats or Bonnets. <i>See Plaiting.</i>			
Chocolate and Cocoa Paste:—			
The produce of and imported from any British Possession <i>Lb.</i>	*0 1 9	0 1 9	0 1 9
The produce of any other place or if otherwise imported "	*0 4 4	0 4 4	0 4 4
Cider <i>Imperial Twn.</i>	21 10 0	21 10 0	21 10 0
From 5th July 1825 to 1st January 1826 <i>Standard Twn.</i>	18 0 0		

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	CASTS of Busts, &c.
0 6 4	0 6 4	0 6 4	0 6 4	0 6 4	CATLINGS, HARP- STRINGS, &c.
0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	CAVIARE
2 10 0	2 10 0	2 10 0	2 10 0	2 10 0	} CEDAR WOOD
(Act 9 Geo. IV., c. 76.) From 10th Aug. 1828. 0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	
(Act 9 Geo. IV., c. 76.) From 10th Aug. 1828. Ceiba Tree Cotton or Silk Cotton, imported from any British Possession. Oct. 0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	CEIBA TREE COTTON, &c.
40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	} CHALK
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	
0 10 6	0 10 6	0 10 6	0 10 6	0 10 6	CHEESE
0 18 8	0 18 8	0 18 8	0 18 8	0 18 8	CHERRIES
0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	Dried
0 1 3	0 1 3	0 1 3	0 1 3	0 0 8	} CHICORY
0 0 10	0 1 3	0 1 3	0 1 3	Repealed.	
15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	CHINA :— Plain
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	Painted
0 1 9	0 1 9	0 1 9	0 1 9	0 1 9	} CHOCOLATE
0 4 4	0 4 4	0 4 4	0 4 4	0 4 4	
21 10 0	21 10 0	21 10 0	21 10 0	21 10 0	CIDER

ARTICLES	1825-26			1826-27			1827-28					
	£	s.	d.	£	s.	d.	£	s.	d.			
IMPORTS.												
Cinders Ton.	2	0	0	2	0	0	2	0	0			
Cinnabaris Nativa, from 5th July Lb.	0	1	0	0	0	3	0	0	3			
From 1st Jan. 1826 "	0	0	3				0	0	2	0	0	2
Drawback, from 1st Jan. 1826 "	0	0	2				0	0	2	0	0	2
Cinnamon "	0	3	6	0	3	6	0	3	6			
Drawback "	0	3	2	0	3	2	0	3	2			
The produce of and imported from any British Possession "	0	2	6	(Act 7 Geo. IV., c. 48.) From 5th July 1826. From any British Possession not within the limits of the East India Company's Charter			0	2	6			
Drawback "	0	2	3				0	2	3	0	2	3
Imported from any British Possession within the limits of the East India Company's Charter Lb. 0	0	2	6	Imported from any British Possession within the limits of the East India Company's Charter Lb. 0			0	2	6			
	0	2	6				0	2	6	0	2	6
Citrate of Lime "	0	1	6	0	1	6	0	1	6			
Citron, preserved with Salt: For every £100 Value.	20	0	0	20	0	0	20	0	0			
Preserved with Sugar. See Succades.												
Citron Water. See Spirits.												
Civet Oz.	0	4	9	0	4	9	0	4	9			
Clinkers. See Bricks.												
Clocks For every £100 Value.	*25	0	0	25	0	0	25	0	0			
Cloves Lb.	0	3	0	0	3	0	0	3	0			
Drawback "	0	2	7	0	2	7	0	2	7			
The produce of and imported from any British Possession "	0	2	0	(Act 7 Geo. IV., c. 48.) From 5th July 1826. From any British Possession not within the limits of the East India Company's Charter			0	2	0			
Drawback "	0	1	9				0	1	9	0	1	9
Imported from any British Possession within the limits of the East India Company's Charter 0	0	2	0	Imported from any British Possession within the limits of the East India Company's Charter 0			0	2	0			
	0	2	0				0	2	0	0	2	0
Coals Ton.	2	0	0	2	0	0	2	0	0			
Cobalt Lb.	0	0	3	0	0	3	0	0	3			

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	CINDERS	
0	0	3	0	0	3	0	0	3	0	0	3	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 0 1			} CINNABARIS NATIVA	
0	0	2	0	0	2	0	0	2	0	0	2	Repealed.				
0	3	6	(Act 10 Geo. IV., c. 43.) From 21st June 1829. Cinnamon, Lb. 0 1 0 Imported from any British Possession. Lb. 0 0 6	0	1	0	0	1	0	0	1	0	0	1	0	} CINNAMON
0	3	2		0	0	6	0	0	6	0	0	6	0	0	6	
0	2	6		0	1	6	0	1	6	0	1	6	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 0 2			
0	2	3		Not separately rated prior to 1832-33.			0	0	6	0	0	6	Citric Acid, Lb. 0 0 6			
0	1	6		0	1	6	0	1	6	0	1	6	CITRATE OF LIME			
20	0	0	20	0	0	20	0	0	20	0	0	Citric Acid, Lb. 0 0 6			CITRIC ACID	
0	4	9	0	4	9	0	4	9	0	4	9	20 0 0			CITRON	
0	4	9	0	4	9	0	4	9	0	4	9	0 4 9			CIVET	
25	0	0	25	0	0	25	0	0	25	0	0	25 0 0			CLOCKS	
0	3	0	0	3	0	0	3	0	0	3	0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 3 0			} CLOVES	
0	2	7	0	2	7	0	2	7	0	2	7	Repealed.				
0	2	0	0	2	0	0	2	0	0	2	0	Imported from any British Possession in Asia, Africa, or America. Lb. 0 2 0				
0	1	9	0	1	9	0	1	9	0	1	9	0 1 9				
0	2	0	0	2	0	0	2	0	0	2	0	0 2 0				
2	0	0	2	0	0	2	0	0	2	0	0	2 0 0			COALS	
0	0	3	0	0	3	0	0	3	0	0	3	(Act 2 & 3 Will. IV., c. 84.) 3rd August 1832. (Act. 0 1 0			COBALT	

ARTICLES	1825-26			1826-27			1827-28		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
Coculus Indicus Lb.	(Act 6 Geo. IV., c. 111.) 5th January 1826. 0 2 6			0 2 6			0 2 6		
Extract or Preparation of. <i>See Extract.</i>									
Cochineal Lb.	0 1 0			(Act 7 Geo. IV., c. 48.) From 5th July 1826. 0 0 6			0 0 6		
Dust "	0 0 5			0 0 2			0 0 2		
The produce of any British Possession "	*0 0 4			0 0 2			0 0 2		
Dust "	*0 0 1½			0 0 1			0 0 1		
Cocoa Nuts, viz.—									
The produce of any British Possession in America "	*0 0 6			Cocoa Nuts, Lb. 0 1 3 The produce of and imported from any British Possession in America. Lb. 0 0 6			0 1 3		
The produce of any British Possession within the limits of the East India Company's Charter "	*0 0 9			Imported from any British Possession within the limits of the East India Company's Charter Lb. 0 0 9			0 0 9		
The produce of any other place "	*0 1 3			Imported from any other place within the limits of the East India Com- pany's Charter, Lb. 0 1 0			0 1 0		
Cocoa Nut Husks or Cocoa Shells "	*0 0 2			0 0 2			0 0 2		
Cocoa Paste. <i>See Chocolate.</i>									
Cocus Wood, the produce of any British Possession .. Ton.	*0 3 0			0 3 0			0 3 0		
Codilla. <i>See Flax.</i>									
Coffee (6 Geo. IV., c. 13), from 5th April 1825 ... Lb.	0 1 3			(Act 7 Geo. IV., c. 48.) From 5th July 1826. 0 1 3			0 1 3		
The produce of any British Possession in America "	0 0 6			0 0 6			0 0 6		
The produce of any British Possession within the limits of the East India Company's Charter "	0 0 9			Imported from any British Possession within the limits of the East India Company's Charter, Lb. 0 0 9			0 0 9		
The produce of any British Possession within the limits of the East India Company's Charter "	0 0 9			Imported from any other place within the limits of the East India Com- pany's Charter. Lb. 0 1 0			0 1 0		
The produce of and imported from Sierra Leone, Lb. 0 0 9				Lb. 0 0 9			0 0 9		
Coin, viz.—									
Of Copper. <i>See Copper.</i>									
Foreign, of Gold or Silver. <i>See Bullion.</i>									
Not separately rated prior to 1828-29.									

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	COCULUS INDICU
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	} COCHINEAL
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	
0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	} COCOA NUTS
0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	} COCOA NUT PASTE
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	
0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	COCUS WOOD
0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	} COFFEE
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	
0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	} COIR ROPE
0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	
<p>(Act 9 Geo. IV., c. 76.) From 10th Aug. 1828. Coir Rope, Cut. 0 5 0</p> <p>Old and fit only to to be made into Mats, Ton. 0 5 0</p>															
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 6 Geo. IV., c. 111.) 5th January 1826.</i>			
Coker or Coco Nuts. <i>See Nuts.</i>			
Coloquintida or Colocynth Lb.	0 1 8	0 1 8	0 1 8
Drawback ,	0 1 1	0 1 1	0 1 1
Columba Root "	0 2 0	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4	0 1 4
Comfits "	0 2 6	0 2 6	0 2 6
Copper, viz. :—			
Ore Cwt.	*0 12 0	0 12 0	0 12 0
Old, fit only to be re-manufactured "	*0 15 0	0 15 0	0 15 0
In Plates and Copper Coin "	*1 10 0	1 10 0	1 10 0
Unwrought, viz. :—			
In Bricks or Pigs, Rose Copper, and all Cast Copper "	*1 7 0	1 7 0	1 7 0
In part Wrought, viz. :—			
Bars, Rods, or Ingots, hammered or raised "	*1 15 0	1 15 0	1 15 0
Wire. <i>See Wire.</i>			
Manufactures of Copper not otherwise enumerated or described, and Copper Plates engraved <i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0
The produce of any British Possession within the limits of the East India Company's Charter, viz. :—			
Ore Cwt.	0 1 0	0 1 0	0 1 0
Old, fit only to be re-manufactured "	0 9 2	0 9 2	0 9 2
In Plates and Copper Coin "	0 15 0	0 15 0	0 15 0
Unwrought, viz. :—			
In Bricks or Pigs, Rose Copper, and all Cast Copper "	0 9 2	0 2 9	0 9 2
In part Wrought, viz. :—			
Bars, Rods or Ingots, hammered or raised "	1 11 3	1 11 3	1 11 3
Manufactures of Copper, not otherwise enumerated or described, and Copper Plates engraved <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Copperas, viz. :—			
Blue Cwt.	0 5 0	0 5 0	0 5 0
Green "	0 5 0	0 5 0	0 5 0
White "	0 12 0	0 12 0	0 12 0

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	1	8	0	1	8	0	1	8	0	1	8	0	0	2	} COLOQUINTIDA
0	1	1	0	1	1	0	1	1	0	1	1	Repealed.			
0	2	0	0	2	0	0	2	0	0	2	0	0	0	2	} COLUMBA ROOT
0	1	4	0	1	4	0	1	4	0	1	4	Repealed.			
0	2	6	0	2	6	0	2	6	0	2	6	0	1	0	COMFITS
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	}
0	15	0	0	15	0	0	15	0	0	15	0	<i>(Act 2 & 3 Will. IV., c. 84.)</i> From 3rd Aug. 1832. Copper Ore the produce of and imported from any British Pos- session in America, Ton. 1 0 0			
1	10	0	1	10	0	1	10	0	1	10	0	1	10	0	
1	7	0	1	7	0	1	7	0	1	7	0	1	7	0	
1	15	0	1	15	0	1	15	0	1	15	0	1	15	0	
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	COPPER
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	
0	9	2	0	9	2	0	9	2	0	9	2	0	9	2	
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	
0	9	2	0	9	2	0	9	2	0	9	2	0	9	2	
1	11	3	1	11	3	1	11	3	1	11	3	1	11	3	
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	COPPERAS :—
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Blue
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Green
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	White

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 6 Geo. IV., c. 111.)</i> 5th January 1826.			
Coral, viz. :-			
<i>Beads. See Beads.</i>			
In fragments <i>Lb.</i>	0 1 0	0 1 0	0 1 0
Whole, polished ,	0 12 0	0 12 0	0 12 0
Unpolished "	0 5 6	0 5 6	0 5 6
Of British taking "	*0 0 6	0 0 6	0 0 6
Cordage, tarred or untarred, whether in use or otherwise (Standing or Running Rigging in use excepted) <i>Cwt.</i>	*0 10 9	0 10 9	0 10 9
 Cordial Waters. See Spirits.			
Cork <i>Cwt.</i>	0 8 0	0 8 0	0 8 0
Jorks, ready-made <i>Lb.</i>	0 7 0	0 7 0	0 7 0
Corn. See Table of Contents "Corn."			
Cornu Cervi Calcinatum <i>Lb.</i>	0 0 8	0 0 8	0 0 8
Costus "	0 1 0	0 1 0	0 1 0
Drawback "	0 0 8	0 0 8	0 0 8
Cotton, viz. :-			
Manufactures of <i>For every £100 Value.</i>	*10 0 0	10 0 0	10 0 0
And further if Printed <i>For every Square Yard.</i>	*0 0 3½	0 0 3½	0 0 3½
Wool or Waste of Cotton Wool. See Wool.			
		<i>(Act 7 Geo. IV., c. 48.)</i> From 5th July 1826. Articles of Manufactures of Cotton, wholly or in part made up, not otherwise charged with Duty. <i>For every £100 Value,</i>	20 0 0
Cowhage or Cowitch <i>Lb.</i>	0 1 3	0 1 3	0 1 3
Drawback "	0 0 10	0 0 10	0 0 10
Cowries <i>For every £100 Value.</i>	*20 0 0	20 0 0	20 0 0

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	CORAL:—
0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	In fragments
0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	Whole, polished
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Unpolished
0 10 9	0 10 9	0 10 9	0 10 9	0 10 9 (See Coir Rope.)	
(Act 9 Geo. IV., c. 76.) From 10th Aug. 1828. Cordage in use of a British ship, being fit and necessary for such ship, and not otherwise disposed of, Free.	Free.	Free.	Free.	Free.	CORDAGE
When otherwise dis- posed of. For every £100 Value, 20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	CORK
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	CORKS
					CORN
0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	CORNU CERVI CALCINATUM
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	COSTUS
0 0 8	0 0 8	0 0 8	0 0 8	0 0 8 Repealed From 3rd Aug. 1832.	
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	COTTON:— Manufactures of
0 0 3½	0 0 3½	0 0 3½	0 0 3½	0 0 3½ (Act 2 & 3 Will. IV., c. 84, s. 36.) From 3rd Aug. 1832. Repealed.	If printed
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Wholly or part made up
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	COWHAGE or COWITCH
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10 Repealed, From 3rd Aug. 1832.	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	COWRIES

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
(Act 6 Geo. IV., c. 111.) 5th January 1826.			
IMPORTS.			
Cranberries	Imperial Gallon. *0 0 6	0 0 6	0 0 6
Crayons	For every £100 Value. 40 0 0	40 0 0	40 0 0
Cream of Tartar	Cwt. *0 4 8	0 4 8	0 4 8
Crystal, viz. :—			
Beads. See Beads.			
Rough	For every £100 Value. 20 0 0	20 0 0	20 0 0
Cut, or in any way Manufactured	" *30 0 0	30 0 0	30 0 0
Cubebs	Lb. 0 2 0	0 2 0	0 2 0
Cucumbers, viz. :—			
Pickled, including the Vinegar	Imperial Gallon. 0 3 0	0 3 0	0 3 0
Preserved in salt and water	For every £100 Value. 20 0 0	20 0 0	20 0 0
Culm... ..	Ton. 2 0 0	2 0 0	2 0 0
Currants	Cwt. 2 4 4	2 4 4	2 4 4
Drawback... ..	" 2 0 0	2 0 0	2 0 0
Cuttle Shells	1,000 0 12 6	0 12 6	0 12 6
Damask Tabling, Towelling, or Napkinning. See Lincn.			
Dates... ..	Cwt. 4 10 3	4 10 3	4 10 3
Drawback	" 4 0 0	4 0 0	4 0 0
Derelict. Foreign Liquors, Derelict. Jetsam. Flotsam. Lagan, or Wreck, brought or coming into Great Britain or Ireland, are subject to the same Duties, and entitled to the same Drawbacks, as Liquors of a like kind regularly imported.			
Diagrydium. See Scammony.			
Diamonds	Free.	Free.	Free.
Diaper Tabling, Towelling or Napkinning. See Lincn.			
Dice	Pair. 1 6 2	1 6 2	1 6 2
Dittany	Lb. 0 1 0	0 1 0	0 1 0
Drawback	" 0 0 8	0 0 8	0 0 8
Down	" 0 1 3	0 1 3	0 1 3

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	0	6	0	0	6	0	0	6	0	0	6	0	0	1	CRANBERRIES
40	0	0	40	0	0	40	0	0	40	0	0	40	0	0	CRAYONS
0	4	8	0	4	8	0	4	8	0	4	8	0	2	0	CREAM OF TARTAR
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	CRYSTAL :— Rough
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	Cut, &c.
0	2	0	0	2	0	0	2	0	0	2	0	0	0	6	CUBEBS
0	3	0	0	3	0	0	3	0	0	3	0	0	0	3	CUCUMBERS :— Pickled
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	Preserved
2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	CULM
2	4	4	2	4	4	2	4	4	2	4	4	2	4	4	CURRANTS
2	0	0	2	0	0	2	0	0	2	0	0	2	0	0		Repealed, From 3rd Aug. 1832.
0	12	6	0	12	6	0	12	6	0	12	6	0	12	6	CUTTLE SHELLS
4	10	3	4	10	3	4	10	3	4	10	3	4	0	0	DATES
4	0	0	4	0	0	4	0	0	4	0	0	4	0	0		Repealed.
Free.			Free.			Free.			Free.			Free.			DIAMONDS
1	6	2	1	6	2	1	6	2	1	6	2	1	6	2	DICE
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	DITTANY
0	0	8	0	0	8	0	0	8	0	0	8	0	0	8		Repealed, From 3rd Aug. 1832.
0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	DOWN

ARTICLES	1825-26	1826-27	1827-28
IMPORTS.			
Dragon's Blood. <i>See Sanguis Draconis.</i>			
Drawings. <i>See Prints.</i>			
Drugs, not particularly enumerated or described nor otherwise charged with Duty £100 Value.	*20 0 0	20 0 0	20 0 0
Dust, Perfumed. <i>See Powder.</i>			
Earthenware, not otherwise enumerated or described £100 Value.	*15 0 0	15 0 0	15 0 0
Eels. <i>See Fish.</i>			
Ebony Ton.	24 14 0	10 0 0	10 0 0
The produce of any British Possession and imported direct from thence "	0 15 0	0 15 0	0 15 0
Green Ebony, the produce of and imported from any British Possession "	*0 3 0	0 3 0	0 3 0
Eggs 120	0 0 10	0 0 10	0 0 10
Elastic Gum. <i>See Caoutchouc.</i>			
Embroidery and Needlework £100 Value.	Prohibited.	80 0 0	30 0 0
Emery Stones. <i>See Stones.</i>			
Enamel Lb.	0 7 2	0 7 2	0 7 2
Essence, viz. :—			
Of Bergamot or of Lemon "	0 4 6	0 4 6	0 4 6
Of Spruce £100 Value.	20 0 0	20 0 0	20 0 0
Not otherwise enumerated or described Lb.	0 4 6	0 4 6	0 4 6
Euphorbium "	0 0 8	0 0 8	0 0 8
Drawback "	0 0 5	0 0 5	0 0 5
Extract, or Preparation of :—			
Cardamons £100 Value.	75 0 0	75 0 0	75 0 0
Coculus Indicus "	75 0 0	75 0 0	75 0 0
Grains, viz. :—			
Guinea Grains "	75 0 0	75 0 0	75 0 0
Of Paradise "	75 0 0	75 0 0	75 0 0
Liquorice "	75 0 0	75 0 0	75 0 0
Nux Vomica "	75 0 0	75 0 0	75 0 0
Oak Bark, solid Vegetable Extract from Oak Bark or other Vegetable Substances used for the purpose of Tanning Leather, and for no other purpose whatever Cwt.	0 3 0	0 3 0	0 3 0
The produce of New South Wales and its Dependencies, and imported direct from thence "	Free.	Free	Free.

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
			£ s. d.	£ s. d.	£ s. d.
20 0 0	20 0 0	20 0 0	20 0 0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Cut. 0 10 0	DRUGS
15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	EARTHENWARE
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	} EBONY
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	EGGS
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	EMBROIDERY, &c.
0 7 2	0 7 2	0 7 2	0 7 2	0 7 2	ENAMEL
					ESSENCE :—
0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	Of Bergamot or Lemon
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Of Spruce
0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	Not enumerated
0 0 8	0 0 8	0 0 8	0 0 8	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Cut. 0 6 0	} EUPHORBIVM
0 0 5	0 0 5	0 0 5	0 0 5	Repealed.	
					EXTRACT, &c. :—
75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	Cardamoms
75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	Coculus
75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	} Grains
75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	
75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	Liquorice
75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	Nux Vomica
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0 (Foreign.)	} Oak Bark
Free.	Free.	Free.	Free.	Free.	

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 6 Geo. IV., c. III.)</i>			
<i>5th January 1826.</i>			
Extract, or Preparation of—continued.			
Opium <i>For every £100 Value.</i>	*25 0 0	25 0 0	25 0 0
Pepper, viz. :—			
Guinea Pepper "	25 0 0	25 0 0	25 0 0
Peruvian or Jesuits Bark <i>Lb.</i>	0 5 0	0 5 0	0 5 0
Quassia <i>For every £100 Value.</i>	*50 0 0	50 0 0	50 0 0
Radix Rhatanise <i>Lb.</i>	0 5 0	0 5 0	0 5 0
Vitriol <i>For every £100 Value.</i>	*25 0 0	25 0 0	25 0 0
Any Article not being particularly enumerated or described, nor otherwise charged with Duty	" *20 0 0	20 0 0	20 0 0
Feathers, viz. :—			
For Beds, in Beds or not <i>Cwt.</i>	*2 4 0	2 4 0	2 4 0
Ostrich, dressed <i>Lb.</i>	*1 10 0	1 10 0	1 10 0
Undressed "	*0 10 0	0 10 0	0 10 0
Not otherwise enumerated or described, viz. :—			
Dressed <i>For every £100 Value.</i>	*20 0 0	20 0 0	20 0 0
Undressed "	*10 0 0	10 0 0	10 0 0
Figs <i>Cwt.</i>	1 1 6	1 1 6	1 1 6
Drawback "	0 19 0	0 19 0	0 19 0
Filtering Stones. See Stones.			
Fish, viz. :—			
Eels <i>The Ship's Lading.</i>	13 1 3	13 1 3	13 1 3
Lobsters "	Free.	Free.	Free.
Oysters <i>Imperial Bushel.</i>	0 1 6	0 1 6	0 1 6
Stock Fish... .. 120	0 5 0	0 5 0	0 5 0
Sturgeon, the Keg not containing more than 5 Gallons <i>Imperial Measure.</i>	0 9 0	0 9 0	0 9 0
Turbots "	Free.	Free.	Free.
Fresh Fish, of British taking, and imported in British ships or vessels "	Free.	Free.	Free.
Cured Fish, of British taking and curing "	Free.	Free.	Free.
Fishing Nets, Old. See Rags.			
Flasks. See Bottles.			
Flax and Tow, or Codilla of Hemp or Flax, whether Dressed or Undressed... .. <i>Cwt.</i>	*0 0 4	<i>(Act 6 Geo. IV., c. III.)</i> From 5th July 1826. 0 0 3	<i>(Act 6 Geo. IV., c. III.)</i> From 5th July 1827. 0 0 2
The growth or produce of New South Wales, or its dependencies, or of Norfolk Island, or Van Diemen's Land, or of New Zealand, imported direct from those places respectively until 1st January 1833 "	Free.	Free.	Free.
Flint Stones for Potters. See Stones.			

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
25	0	0	25	0	0	25	0	0	25	0	0	25	0	0	EXTRACT, &c. :—
															Opium
25	0	0	25	0	0	25	0	0	25	0	0	25	0	0	Pepper
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Peruvian Bark
50	0	0	50	0	0	50	0	0	50	0	0	50	0	0	Quassia
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Radix Rhataniæ
25	0	0	25	0	0	25	0	0	25	0	0	25	0	0	Vitriol
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	Not otherwise enumerated
2	4	0	2	4	0	2	4	0	2	4	0	2	4	0	} FEATHERS
1	10	0	1	10	0	1	10	0	1	10	0	1	10	0	
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	} FIGS
1	1	6	1	1	6	1	1	6	1	1	6	1	1	6	
0	19	0	0	19	0	0	19	0	0	19	0	0	19	0	Repealed, From August 3 1832.
															FISH :—
13	1	3	13	1	3	13	1	3	13	1	3	13	1	3	Eels
Free.			Free.			Free.			Free.			Free.			Lobsters
0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	Oysters
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Stock
0	9	0	0	9	0	0	9	0	0	9	0	0	9	0	Sturgeon
Free.			Free.			Free.			Free.			Free.			Turbots
Free.			Free.			Free.			Free.			Free.			Fresh, of British taking Cured, of British taking
Free.			Free.			Free.			Free.			Free.			
(Act 6 Geo. IV., c. 111.) From 5th July 1828.															} FLAX
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	
Free.			Free.			Free.			Free.			Free.			

Customs Tariffs of the United

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Flocks <i>Cwt.</i>	0 19 0	0 19 0	0 19 0
Flotsam. <i>See Derelict.</i>			
Flower Roots <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Flowers, Artificial, not made of Silk "	*25 0 0	25 0 0	25 0 0
Fossils, not otherwise enumerated or described "	20 0 0	20 0 0	20 0 0
Specimens. <i>See Specimens.</i>			
Frames for Pictures, Prints or Drawings "	*20 0 0	20 0 0	20 0 0
Frankincense. <i>See Olibanum.</i>			
Furrier's Waste "	20 0 0	(Act 7 Geo. IV., c. 48.) From 5th July 1826. 10 0 0	10 0 0
Furs. <i>See Skins.</i>			
Fustic <i>Ton.</i>	*0 4 6	0 4 6	0 4 6
The produce of any British Possession in America, or on the West Coast of Africa "	*0 3 0	0 3 0	0 3 0
Galangal <i>Lb.</i>	0 0 6	0 0 6	0 0 6
Drawtack "	0 0 4	0 0 4	0 0 4
Galbanum "	0 1 4	0 1 4	0 1 4
Drawback "	0 0 10	0 0 10	0 0 10
Galls <i>Cwt.</i>	0 11 2	(Act 7 & 8 Geo. IV., c. 48.) From 5th July 1826. 0 5 0	0 5 0
Gamboge <i>Lb.</i>	0 1 8	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1	0 1 1
Garnets, viz. :—			
Cut <i>Lb.</i>	1 10 0	1 10 0	1 10 0
Rough "	0 10 0	0 10 0	0 10 0
Gauze of Thread <i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0
Gentian <i>Lb.</i>	0 0 6	0 0 6	0 0 6
Drawback "	0 0 4	0 0 4	0 0 4
Ginger <i>Cwt.</i>	2 13 0	2 13 0	2 13 0
Preserved <i>Lb.</i>	0 3 2	0 3 2	0 3 2
The produce of any British Possession <i>Cwt.</i>	*0 11 6	0 11 6	0 11 6
Drawback "	*0 10 0	0 10 0	0 10 0
Preserved <i>Lb.</i>	*0 0 3	0 0 3	0 0 3

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 19 0	0 19 0	0 19 0	0 19 0	0 19 0	FLOCKS
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	FLOWER ROOTS
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	FLOWERS, ARTIFICIAL
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	FOSSILS
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	FRAMES
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	FURRIER'S WASTE
0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	FUSTIC
<i>(Act 9 Geo. IV., c. 76.)</i>					
From 10th August 1828.					
Fustic, imported					
from any British					
Possession,					
Ton. 0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	GALANGAL
0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	
0 1 4	0 1 4	0 1 4	0 1 4	0 1 4	GALBANUM
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	GALLS
<i>(Act 2 & 3 Will. IV., c. 84.)</i>					
From 3rd Aug. 1832.					
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	
0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	GAMBOGE
0 1 1	0 1 1	0 1 1	0 1 1	0 1 1	
1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	GARNETS:—
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	Cut
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	Rough
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	GAUZE OF THREAD
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	GENTIAN
0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	
2 13 0	2 13 0	2 13 0	2 13 0	2 13 0	GINGER
0 3 2	0 3 2	0 3 2	0 3 2	0 3 2	
0 11 6	0 11 6	0 11 6	0 11 6	0 11 6	
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	Repealed. From 3rd Aug. 1832.
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Ginseng Lb.	0 1 6	0 1 6	0 1 6
Drawback "	0 1 0	0 1 0	0 1 0
Glass :—			
Crown Glass, or any kind of Window Glass (not being Plate Glass or German Sheet Glass) Cwt.	8 6 8	8 6 8	8 6 8
German Sheet Glass "	10 0 0	10 0 0	10 0 0
Plate Glass, superficial measure, viz. :—			
Not containing more than 9 square feet ... Square Foot.	0 7 0	0 6 0	0 6 0
Containing more than 9 square feet, and not more than 14 square feet "	0 9 0	0 8 0	0 8 0
Containing more than 14 square feet, and not more than 36 square feet "	0 10 6	0 9 6	0 9 6
Containing more than 36 square feet "	0 12 0	0 11 0	0 11 0
Glass Manufactures not otherwise enumerated or described, and old broken Glass fit only to be remanufactured For every £100 Value.	20 0 0	20 0 0	20 0 0
And further for every cwt. "	4 0 0	4 0 0	4 0 0
Glover's Clippings, fit only to make Glue ... Cwt.	0 4 9	0 4 9	0 4 9
Gloves, viz. :—			
Habit Gloves Dozen Pairs.	Prohibited. (Act 6 Geo. III., c. 19, sec. 1.)	0 4 0	0 4 0
Men's Gloves "	Prohibited.	0 5 0	0 5 0
Women's Gloves or Mitte "	Prohibited.	0 7 0	0 7 0
Glue Cwt.	0 12 0	0 12 0	0 12 0
Grains, viz. :—			
Guinea Grains Lb.	0 2 0	0 2 0	0 2 0
Extract or Preparation of. See Grains, in Extract.			
Of Paradise Lb.	0 2 0	0 2 0	0 2 0
Extract or Preparation of. See Grains, in Extract.			
Granilla Lb.	0 0 10	0 0 10	0 0 10
The produce of any British Possession "	*0 0 5	0 0 5	0 0 5
Grapes For every £100 Value.	*20 0 0	20 0 0	20 0 0
Rape of. See Rape of Grapes.			
Grease Cwt.	0 1 8	0 1 8	0 1 8
Greaves for Dogs "	0 2 0	0 2 0	0 2 0

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33		
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
0 1 6	0 1 6	0 1 6	0 1 6	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Cwt. 0 4 0	GINSENG	
0 1 0	0 1 0	0 1 0	0 1 0	Repealed.		
8 6 8	8 6 8	8 6 8	8 6 8	8 6 8	GLASS	
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0		
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0		
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0		
0 9 6	0 9 6	0 9 6	0 9 6	0 9 6		
0 11 0	0 11 0	0 11 0	0 11 0	0 11 0		
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0		
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0		
0 4 9	0 4 9	0 4 9	0 4 9	0 4 9		GLOVER'S CLIPPINGS
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0		GLOVES:— Habit Gloves
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Men's Gloves	
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	Women's Gloves or Mitts	
0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	GLUE	
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	GRAINS	
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0		
0 0 10	0 0 10	0 0 10	0 0 10	(Act 2 & 3 Will. IV., c. 84.) 3rd August 1832. 0 0 2	GRANILLA	
0 0 5	0 0 5	0 0 5	0 0 5	0 0 5		
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	GRAPES	
0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	GREASE	
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	GREAVES, &c.	

ARTICLES							1825-26	1826-27	1827-28						
IMPORTS.							£	s.	d.	£	s.	d.	£	s.	d.
Gum, viz. :—							(Act 6 Geo. IV., c. 111.) 5th January 1826.								
Ammoniac...	...	...	...	...	Lb.	0	1	3	0	1	3	0	1	3
Drawback	...	...	...	...	"	0	0	10	0	0	10	0	0	10
Animi, rough and in no way cleaned	...	...	...	...	Lb.	*0	0	5	0	0	5	0	0	5
Scraped or in any way cleaned	...	...	...	...	"	*0	0	6	0	0	6	0	0	6
Arabic	...	...	...	...	Cwt.	0	12	0	0	12	0	0	12	0
Cashew	...	...	...	...	"	0	7	6	0	7	6	0	7	6
Drawback	...	...	...	...	"	0	5	0	0	5	0	0	5	0
Copal, rough and in no way cleaned	...	...	...	...	Lb.	*0	0	5	0	0	5	0	0	5
Scraped, or in any way cleaned	...	...	...	...	"	*0	0	6	0	0	6	0	0	6
Elemi	...	...	...	...	"	0	0	8	0	0	8	0	0	8
Drawback	...	...	...	...	"	0	0	5	0	0	5	0	0	5
Guaiacum	...	...	...	...	"	0	1	10	0	1	10	0	1	10
Drawback	...	...	...	...	"	0	1	2	0	1	2	0	1	2
Juniper. See Gum, Sandarach.															
Kino, or Gum Rubrum Astringens	...	...	...	...	Lb.	0	1	6	0	1	6	0	1	6
Drawback	...	...	...	...	"	0	1	0	0	1	0	0	1	0
Lac, viz. :—															
Cake Lac	...	...	...	...	For every £100 Value.	10	0	0	10	0	0	10	0	0
Lac Lake	...	...	...	...	"	10	0	0	10	0	0	10	0	0
Lac Dye	...	...	...	...	"	*5	0	0	5	0	0	5	0	0
Seed Lac	...	...	...	...	"	5	0	0	5	0	0	5	0	0
Stick Lac	...	...	...	...	"	5	0	0	5	0	0	5	0	0
Shell Lac	...	...	...	...	"	20	0	0	20	0	0	20	0	0
Opoponax	...	...	...	...	Lb.	0	3	6	0	3	6	0	3	6
Drawback	...	...	...	...	"	0	2	4	0	2	4	0	2	4
Rubrum Astringens. See Gum, Kino.															
Sagapenum	...	...	...	...	Lb.	0	0	10	0	0	10	0	0	10
Drawback	...	...	...	...	"	0	0	6	0	0	6	0	0	6
Sandarack or Juniper	...	...	...	...	Cwt.	0	19	0	0	19	0	0	19	0
Drawback	...	...	...	...	"	0	12	8	0	12	8	0	12	8
Sarcocolla	...	...	...	...	Lb.	0	0	10	0	0	10	0	0	10
Drawback	...	...	...	...	"	0	0	6	0	0	6	0	0	6
Senegal	...	...	...	...	Cwt.	0	12	0	0	12	0	0	12	0

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 1 3	0 1 3	0 1 3	0 1 3		
0 0 10	0 0 10	0 0 10	0 0 10		
0 0 5	0 0 5	0 0 5	0 0 5		
0 0 6	0 0 6	0 0 6	0 0 6		
0 12 0	0 12 0	0 12 0	0 12 0		
(Act 9 Geo. IV., c. 76.) From 10th August 1828. Gum, Arabic, imported from any British Possession, Cwt. 0 6 0	0 6 0	0 6 0	0 6 0		
0 7 6	0 7 6	0 7 6	0 7 6		
0 5 0	0 5 0	0 5 0	0 5 0		
0 0 5	0 0 5	0 0 5	0 0 5		
0 0 6	0 0 6	0 0 6	0 0 6		
0 0 8	0 0 8	0 0 8	0 0 8		
0 0 5	0 0 5	0 0 5	0 0 5		
0 1 10	0 1 10	0 1 10	0 1 10		
0 1 2	0 1 2	0 1 2	0 1 2		
(Act 9 Geo. IV., c. 76.) From 10th August 1828. Gum, Guaiacum, imported from any British Possession, Lb. 0 0 3	0 0 3	0 0 3	0 0 3		
0 1 6	0 1 6	0 1 6	0 1 6		
0 1 0	0 1 0	0 1 0	0 1 0		
10 0 0	10 0 0	10 0 0	10 0 0		
10 0 0	10 0 0	10 0 0	10 0 0		
5 0 0	5 0 0	5 0 0	5 0 0		
5 0 0	5 0 0	5 0 0	5 0 0		
5 0 0	5 0 0	5 0 0	5 0 0		
20 0 0	20 0 0	20 0 0	20 0 0		
0 3 6	0 3 6	0 3 6	0 3 6		
0 2 4	0 2 4	0 2 4	0 2 4		
0 0 10	0 0 10	0 0 10	0 0 10		
0 0 6	0 0 6	0 0 6	0 0 6		
0 19 0	0 19 0	0 19 0	0 19 0		
0 12 8	0 12 8	0 12 8	0 12 8		
0 0 10	0 0 10	0 0 10	0 10		
0 0 6	0 0 6	0 0 6	0 0 6		
0 12 0	0 12 0	12 0	0 12 0		
(Act 9 Geo. IV., c. 76.) From 10th August 1828. Gum, Senegal, imported from any British Possession, Cwt. 0 6 0	0 6 0	0 6 0	0 6 0		
				(Act 2 & 3 Will. IV., c. 84 From 3rd Aug. 1829. Gum, viz. :— Stick Lac, Cwt. 0 1 0 Animi, Copal, Arabic, Senegal, Tragacanth, Lac Dye, Shellac, Storax, and any other Gum not otherwise charged, Cwt. 0 6 0	GUM

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 6 Geo. IV., c. 111.)</i>			
5th January 1826.			
Gum, viz.—continued.			
Tacamahaca Lb.	0 2 0	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4	0 1 4
Tragacanth "	0 1 0	0 1 0	0 1 0
Drawback "	0 0 8		
Gum, not particularly enumerated or described or otherwise charged with duty For every £100 Value.	*20 0 0	20 0 0	20 0 0
Gunpowder Cwt.	3 0 0	3 0 0	3 0 0
Gypsum Ton.	1 11 8	1 11 8	1 11 8
The produce of and imported from any British Possession "	0 1 3	0 1 3	0 1 3
Hair, viz. :—			
Camel's Hair or Wool Lb.	*0 0 1	0 0 1	0 0 1
The produce of and imported from any British Possession "	* Free.	Free.	Free.
Cow, Ox, Bull, or Elk Hair Cwt.	*0 10 0	0 2 6	0 2 6
Goat's Hair. See Wool.			
Hats made of Hair. See Hats.			
Horse Hair For every £100 Value.	20 0 0	20 0 0	20 0 0
Human Hair Lb.	0 5 0	0 5 0	0 5 0
Not otherwise enumerated or described For every £100 Value.	20 0 0	20 0 0	20 0 0
Manufactures of Hair or Goat's Wool, or of Hair or Goat's Wool and any other Material, not particularly enumerated or otherwise charged with duty "	*30 0 0	30 0 0	30 0 0
		<i>(Act 7 Geo. IV., c. 48.)</i> From 5th July 1826. Articles of Manufactures of Hair or Goat's Wool, or of Hair or Goat's Wool and any other material, wholly or in part made up, not otherwise charged with duty, For every £100 Value, 30 0 0	
Hams Cwt.	*1 8 0	1 8 0	1 8 0
Harp Strings. See Catlings.			
Hats, viz. :—			
Bast, Chip, Cane or Horse Hair Hats or Bonnets, each Hat or Bonnet not exceeding 22 inches in diameter Dozen.	1 0 0	1 0 0	1 0 0
Each Hat or Bonnet exceeding 22 inches in diameter "	2 0 0	2 0 0	2 0 0

* From 5th July 1826 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 2 0	0 2 0	0 2 0	0 2 0	} <i>See preceding page.</i>	GUM
0 1 4	0 1 4	0 1 4	0 1 4		
0 1 0	0 1 0	0 1 0	0 1 0		
20 0 0	20 0 0	20 0 0	20 0 0		
3 0 0	3 0 0	3 0 0	3 0 0		GUNPOWDER
1 11 8	1 11 8	1 11 8	1 11 8	}	GYPSUM
0 1 3	0 1 3	0 1 3	0 1 3		
0 0 1	0 0 1	0 0 1	0 0 1		
Free.	Free.	Free.	Free.	Free.	
0 2 6	0 2 6	0 2 6	0 2 6	(Act 2 & 3 Will., IV., c. 84) 2nd August 1823. 0 0 6	
(Act 9 Geo. IV., c. 76.) From 10th August 1828. Cut. 0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	
(Act 9 Geo. IV., c. 76.) 10th August 1828. 0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	
(Act 9 Geo. IV., c. 76.) From 10th August 1828. 5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	HAIR
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	
1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	HAMS
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	} HATS
2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	

ARTICLES	1825-26			1826-27			1827-28			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
(Act 6 Geo. IV., c. 111.) 5th January 1826.										
Hats, viz.—continued.										
Straw Hats or Bonnets, each Hat or Bonnet not exceeding 22 inches in diameter	Dozen.	3	8	0	3	8	0	3	8	0
Each Hat or Bonnet exceeding 22 inches in diameter	"	6	16	0	6	16	0	6	16	0
Made of, or mixed with Felt, Hair, Wool, or Beaver	The Hat.	0	10	6	0	10	6	0	10	6
Hay, the load containing 36 Trusses, each Truss being 56 lbs. ... ..	...	1	4	0	1	4	0	1	4	0
Head Matter. See Train Oil, in Oil.										
Heath for Brushes	Cwt.	0	9	2	0	9	2	0	9	2
Helebore	Lb.	0	0	6	0	0	6	0	0	6
Drawback	"	0	0	4	0	0	4	0	0	4
Hemp, viz. :—										
Dressed	Cwt.	4	15	0	4	15	0	4	15	0
Rough or undressed, or any other vegetable substance of the nature and quality of undressed Hemp, and applicable to the same purposes	"	*0	4	8	0	4	8	0	4	8
The produce of any British Possession ... ..	...	* Free.			Fre			Free.		
(Act 7 Geo. IV., c. .) From 5th July 1826. The produce of and imported from New Zealand, Free.										
Hessen Canvas. See Linen.										
Hides, viz. :—										
Horse, Mare, Gelding Buffalo, Bull, Cow, or Ox Hides in the Hair, not tanned, tawed, curried or in any way dressed, viz. :—										
Dry	Cwt.	0	4	8	0	4	8	0	4	8
Wet	"	0	2	4	0	2	4	0	2	4
The produce of and imported from the West Coast of Africa, each Hide not exceeding 14 lbs. weight	"	0	2	4	0	2	4	0	2	4
Tanned and not otherwise dressed	"	0	1	0	0	1	0	0	1	0
The produce of any British Possession, viz. :—										
Dry	"	*0	2	4	0	2	4	0	2	4
Wet	"	*0	1	2	0	1	2	0	1	2
Tanned and not otherwise dressed	Lb.	*0	0	6	0	0	6	0	0	6

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
3	8	0	3	8	0	3	8	0	3	8	0	3	8	0	} HATS
6	16	0	6	16	0	6	16	0	6	16	0	6	16	0	
0	10	6	0	10	6	0	10	6	0	10	6	0	10	6	
1	4	0	1	4	0	1	4	0	1	4	0	1	4	0	HAY
0	9	2	0	9	2	0	9	2	0	9	2	0	9	2	HEATH
0	0	6	0	0	6	0	0	6	0	0	6	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 0 1		} HULLBORE	
0	0	4	0	0	4	0	0	4	0	0	4	Repealed.			
4	15	0	4	15	0	4	15	0	4	15	0	4	15	0	HEMP — Dressed
0	4	8	0	4	8	0	4	8	0	4	8	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Oct. 0 0 1		} Rough	
Free.			Free.			Free.			Free.						
Free.			Free.			Free.			Free.						
0	4	8	0	4	8	0	4	8	0	4	8	0	4	8	} HIDES
0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	
0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	
(Act 9 Geo. IV., c. 76.) From 10th Aug. 1828. 0 0 6			0	0	6	0	0	6	0	0	6	0	0	6	
0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	
0	1	2	0	1	2	0	1	2	0	1	2	0	1	2	
(Act 9 Geo. IV., c. 76.) From 10th Aug. 1828. 0 0 3			0	0	3	0	0	3	0	0	3	0	0	3	

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>Hides, viz.—continued.</i>			
(Act 6 Geo. IV., c. 111.) 5th January 1826.			
Not separately rated prior to 1828-29.			
<i>Tails. See Tails.</i>			
Losh Hides Lb.	0 1 8	0 1 8	0 1 8
Muscovy or Russia Hides, tanned or coloured ... Hide.	0 15 0	0 15 0	0 15 0
Hides or Pieces of Hides, raw or undressed, not particularly enumerated or described, nor otherwise charged with duty, imported from any British Possession in America For every £100 Value.	5 17 6	5 17 6	5 17 6
Hides or Pieces of Hides, raw or undressed, not particularly enumerated or described, nor otherwise charged with duty "	20 0 0	20 0 0	20 0 0
Hides or Pieces of Hides, tanned, tawed, curried, or in any way dressed, not particularly enumerated or described nor otherwise charged with duty "	75 0 0	75 0 0	75 0 0
Hones 100	1 3 0	1 3 0	1 3 0
Honey, the produce of any British Possession ... Cwt.	*0 5 0	0 5 0	0 5 0
The produce of any other place "	0 15 0	0 15 0	0 15 0
Hoofs of Cattle For every £100 Value.	20 0 0	20 0 0	20 0 0
Hoops, viz. :—			
Of Iron Cwt.	1 3 9	1 3 9	1 3 9

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 9 Geo. IV., c. 76.) From 10th August 1828. Tanned, cut or trimmed, Lb. 0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	
The produce of and imported from any British Possession, Lb. 0 0 4½	0 0 4½	0 0 4½	0 0 4½	0 0 4½	
And pieces of Hides tawed, curried, or in any way dressed, Lb. 0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	
The produce of and imported from any British Possession, Lb. 0 0 4½	0 0 4½	0 0 4½	0 0 4½	0 0 4½	
Cut or trimmed, Lb. 0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	
The produce of and imported from any British Possession, Lb. 0 0 7	0 0 7	0 0 7	0 0 7	0 1 7	
0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	HIDES
	(Act 10 Geo. IV., c. 43.) 22nd June 1829. Muscovy or Russia Hides, tanned, col- oured, shaved, or otherwise dressed, Hide 0 5 0	0 5 0	0 5 0	0 5 0	
	Pieces tanned, coloured, shaved, or otherwise dressed, Lb. 0 2 6	0 2 6	0 2 6	0 2 6	
5 17 6	5 17 6	5 17 6	5 17 6	5 17 6	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	
	(Act 10 Geo. IV., c. 43.) 22nd June 1829. 40 0 0	40 0 0	40 0 0	40 0 0	
1 3 0	1 3 0	1 3 0	1 3 0	1 3 0	HONES
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	HONEY
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	
20 0 0	20 0 0	20 0 0	20 0 0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1834. 1 0 0	HOOPS OF CATTLE
1 3 9	1 3 9	1 3 9	1 3 9	1 3 9	HOOPS.

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>Hoops, viz.—continued.</i>			
Of Wood 1,000	0 15 0	0 15 0	0 15 0
Hops <i>Cwt.</i>	8 11 0	8 11 0	8 11 0
Horns, Horn Tips, and Pieces of Horns, not otherwise charged with duty "	*0 2 4	0 2 4	0 2 4
Horses, Mares, or Geldings <i>Each.</i>	*1 0 0	1 0 0	1 0 0
Hulled Barley. <i>See Pearled Barley.</i>			
Hungary Water. <i>See Spirits.</i>			
Jalap... .. <i>Lb.</i>	0 2 0	0 2 0	0 2 0
Drawback "	0 1 4	1 4	0 1 4
Japanned Ware <i>For every £100 Value.</i>	*20 0 0	20 0 0	20 0 0
Jet <i>Lb.</i>	0 2 0	0 2 0	0 2 0
Beads. <i>See Beads.</i>			
Jetsam. <i>See Derelict.</i>			
Jewels, Emeralds, Rubies, and all other Precious Stones (except Diamonds) :—			
Set <i>For every £100 Value.</i>	*20 0 0	20 0 0	20 0 0
Not set "	*10 0 0	10 0 0	10 0 0
Jew's Pitch. <i>See Bitumen Judaicum.</i>			
India Rubbers. <i>See Caoutchouc.</i>			
Indigo <i>Lb.</i>	*0 0 4	0 0 4	0 0 4
The produce of any British Possession "	*0 0 3	0 0 3	0 0 3
Ink for Printers <i>Cwt.</i>	1 1 0	1 1 0	1 1 0

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
	(Act 10 Geo. IV., c. 43.) From 21st June 1829. Hoops of Wood, viz. :—				
	Not exceeding 6 feet in length, 1,000, 0 5 0	0 5 0	0 5 0	0 5 0	HOOPS
	Exceeding 6 feet in length and not exceeding 9 feet in length, 1,000, 0 7 6	0 7 6	0 7 6	0 7 6	
0 15 0	Exceeding 9 feet in length and not exceeding 12 feet in length, 1,000, 0 10 0	0 10 0	0 10 0	0 10 0	
	Exceeding 12 feet in length and not exceeding 15 feet in length, 1,000, 0 12 6	0 12 6	0 12 6	0 12 6	
	Exceeding 15 feet in length, 1,000 0 15 0	0 15 0	0 15 0	0 15 0	
8 11 0	8 11 0	8 11 0	8 11 0	8 11 0	HOPS
0 2 4	0 2 4	0 2 4	0 2 4	0 2 4	HORNS
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	HORSES
				(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1834. 0 0 6	JALAP
0 2 0	0 2 0	0 2 0	0 2 0	Repealed.	
0 1 4	0 1 4	0 1 4	0 1 4		
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	JAPANNED WARE
				(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1834. 0 0 2	JET
0 2 0	0 2 0	0 2 0	0 2 0		
					JEWELS :—
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Set
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	Not set
					INDIGO
0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	
1 1 0	1 1 0	1 1 0	1 1 0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1834. 0 10 0	INK FOR PRINTERS

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 6 Geo. IV., c. 111.)</i>			
5th January 1826.			
Inkle, viz. :—			
Unwrought <i>Lb.</i>	0 0 10	0 0 10	0 0 10
Wrought "	0 5 2	0 5 2	0 5 2
Iris Root. See Orris Root.			
Iron, viz. :—			
In Bars or unwrought—			
The produce of any British Possession and imported from thence <i>Ton</i>	*0 2 6	0 2 6	0 2 6
The produce of any other country "	*1 10 0	1 10 0	1 10 0
Slit or hammered into Rods, and Iron drawn or hammered less than three-quarters of an inch square <i>Cwt.</i>	*0 5 0	0 5 0	0 5 0
Cast <i>For every £100 Value.</i>	*10 0 0	10 0 0	10 0 0
•			
Hoops. See Hoops.			
Old broken and old Cast Iron <i>Ton.</i>	*0 12 0	0 12 0	0 12 0
Ore "	*0 5 0	0 5 0	0 5 0
Pig Iron "	*0 10 0	0 10 0	0 10 0
The produce of and imported from any British Possession "	*0 1 3	0 1 3	0 1 3
Wire. See Wire.			
Wrought, not otherwise enumerated or described <i>For every £100 Value.</i>	*20 0 0	20 0 0	20 0 0
Isinglass <i>Cwt.</i>	2 7 6	2 7 6	2 7 6
The produce of and imported from any British Possession "	0 15 10	0 15 10	0 15 10
Juice of Lemons, Limes, or Oranges :—			
Raw, for every degree of Specific Gravity or Strength <i>The Gallon.</i>	0 0 0½	0 0 0½	0 0 0½
Concentrated, for every degree of Specific Gravity or Strength "	0 0 0½	0 0 0½	0 0 0½
The produce of and imported from any British Possession, whether concentrated or raw, for every degree of Specific Gravity or Strength "	*0 0 0½	0 0 0½	0 0 0½
Junk, Old. See Rags, Old.			
Kelp. See Alkali.			
Lac. See Lac, in Grass.			
Lace, viz. :—			
Silk Lace <i>For every £100 Value.</i>	40 0 0	(Act 6 Geo. IV., c. 111.) After 5th July 1826. 30 0 0	30 0 0
Thread Lace "	*30 0 0	30 0 0	30 0 0

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	INKLE, viz. :— Unwrought Wrought	
0	5	2	0	5	2	0	5	2	0	5	2	0	5	2		
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	IRON	
1	10	0	1	10	0	1	10	0	1	10	0	1	10	0		
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0		
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0		
			(Act 10 Geo. IV., c. 43.) From 21st June 1829. Iron, Chromate of :— Ton 0 5 0			0	5	0	0	5	0	0	5	0		
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0		
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0		
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0		
0	1	3	0	1	3	0	1	3	0	1	3	0	1	3		
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0		
2	7	6	2	7	6	2	7	6	2	7	6	2	7	6	ISINGLASS	
0	15	10	0	15	10	0	15	10	0	15	10	0	15	10		
0	0	0½	0	0	0½	0	0	0½	0	0	0½	0	0	0½	(Act 3 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Juice of Lemons, Limes, or Oranges, Gallon 0 0 0½	
0	0	0½	0	0	0½	0	0	0½	0	0	0½	0	0	0½		JUICE OF LEMONS, &c.
0	0	0½	0	0	0½	0	0	0½	0	0	0½	0	0	0½		
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	LACE:— Silk Thread	
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0		

Customs Tariffs of the United

ARTICLES	1325-26			1826-27			1827-28		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
<i>(Act 6 Geo. IV., c. 111.)</i> 5th January 1826.									
<i>(Act 6 Geo. IV., c. 111.)</i> After 5th July 1826. For every £100 Value.									
Lace, viz.— <i>continued.</i>									
Plain Silk Lace, called Net or Tulle
			Square Yard.	0	2	0	30	0	0
Laquered Ware
			For every £100 Value.	*30	0	0	30	0	0
Lagan. <i>See Derelict.</i>									
Lamp Black
			Cwt.	3	6	6	3	6	6
Lapis, viz. :—									
Calaminaris
			Cwt.	*0	1	0	0	1	0
Lazuli
			Lb.	0	3	2	0	3	2
Tutiae
			"	0	0	8	0	0	8
Lard
			Cwt.	0	8	0	0	8	0
Latton, viz. :—									
Black
			"	*0	14	0	0	14	0
Shaven
			"	*1	5	0	1	5	0
Lavender Flowers
			Lb.	0	0	10	0	0	10
Lawns. <i>See Linen.</i>									
Lead, viz. :—									
Black
			Cwt.	0	4	0	0	4	0
Chromate of Lead
			Lb.	0	2	0	0	2	0
Ore
			Ton.	*0	10	0	0	10	0
Pig
			"	*2	0	0	2	0	0
Red
			Cwt.	*0	6	0	0	6	0
White
			"	*0	7	0	0	7	0
Leather: any Article made of Leather, or any Manufacture whereof Leather is the most valu- able part, not otherwise enumerated or described			For every £100 Value.	30	0	0	30	0	0
Leaves of Gold
			100 Leaves.	0	3	0	0	3	0
Leaves of Roses
			Lb.	0	0	10	0	0	10

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
	(Act 10 Geo. IV., c. 33.) From 5th July 1829. Sq. yd. 0 1 4	0 1 4	0 1 4	0 1 4	LACE :— Plain
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	LAQUERED WARE
3 6 6	3 6 6	3 6 6	3 6 6	(Act 2 & 3 Will. IV., c. 34.) From 3rd Aug. 1832. 1 0 0	LAMP BLACK
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	LAPIS :— Calaminaris
0 3 2	0 3 2	0 3 2	0 3 2	0 3 2	Lazuli
0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	Tutia
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	LARD
(Act 2 Geo. IV., c. 76.) From 10th August 1828. 0 8 0	0 8 0	0 8 0	0 8 0	(Act 2 & 3 Will. IV., c. 34.) From 3rd Aug. 1832. 0 4 0	LATTEN :— Black
0 12 0	0 12 0	0 12 0	0 12 0	0 6 0	Shaven
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	LAVENDER FLOWERS
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	LEAD :— Black
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Chromate of
(Act 2 Geo. IV., c. 76.) From 1st December 1828. 1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	Ore
2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	Pig
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	Red
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	White
(Act 2 Geo. IV., c. 76.) From 10th August 1828. Leather, Pieces of Leather, or Leather cut into shapes, or any Article made of Leather, or any Manufacture where- of Leather is the most valuable part, not otherwise enu- merated or de- scribed. For every £100 Value. 30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	LEATHER
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	LEAVES OF GOLD
0 0 10	0 0 10	0 0 10	0 0 10	(Act 2 & 3 Will. IV., c. 34.) From 3rd Aug. 1832. 0 0 2	LEAVES OF ROSES.

ARTICLES	1825-26			1826-27			1827-28		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
<i>(Act 6 Geo. IV., c. 111.)</i>									
<i>5th January 1826.</i>									
Lemons. See Oranges.									
Peel of Lb.	0	0	5	0	0	5	0	0	5
Preserved in Salt and Water... .. <i>For every £100 Value.</i>	20	0	0	20	0	0	20	0	0
<i>In Sugar. See Succades.</i>									
Lentiles <i>Imperial Bushel.</i>	0	0	10	0	0	10	0	0	10
Lichen Islandicus. See Moss.									
Lignum, viz. :—									
<i>Quassia. See Quassia.</i>									
Rhodium Cwt.	1	0	0	1	0	0	1	0	0
<i>(Act 7 Geo. IV., c. 48.)</i>									
<i>From 5th July 1826.</i>									
Vitis Ton.	4	12	8	2	0	0	2	0	0
The produce of and imported from any British Possession "	0	11	2	0	10	0	0	10	0
Limes, Juice of. See Juice.									
Linen, or Linen and Cotton, viz. :—									
Cambrics and Lawns, commonly called French Lawns, the Piece not exceeding 8 yards in length, and not exceeding seven-eighths of a yard in breadth, and so in proportion for any greater or less Quantity.									
Plain "	*0	6	0	0	6	0	0	6	0
Bordered Handkerchiefs "	*0	5	0	0	5	0	0	5	0
Lawns of any other sort, not French, viz. :—									
Not containing more than 60 threads to the inch of warp... .. <i>Square Yard.</i>	0	0	9	0	0	9	0	0	9
Containing more than 60 threads to the inch of warp... .. "	0	1	0	0	1	0	0	1	0
Damasks and Damask Diaper "	0	3	0	0	2	10½	0	2	9
Drillings, Ticks, and Twilled Linens "	0	0	11	0	0	10½	0	0	10½
Sail Cloth "	0	0	7½	0	0	7½	0	0	7½
Plain Linens, and Diaper, not otherwise enumerated or described, and whether chequered or striped with dyed yarn or not, viz. :—									
Not containing more than 20 threads to the inch of warp... .. "	0	0	3	0	0	2¾	0	0	2¾
Containing more than 20 threads, and not more than 24 threads to the inch of warp "	0	0	3½	0	0	3¼	0	0	3½
Containing more than 24 threads, and not containing more than 30 threads to the inch of warp "	0	0	5	0	0	4½	0	0	4½
Containing more than 30 threads, and not containing more than 40 threads to the inch of warp "	0	0	6	0	0	5½	0	0	5½
Containing more than 40 threads, and not containing more than 60 threads to the inch of warp "	0	1	0	0	0	11½	0	0	11

ARTICLES	1825-26	1826-27	1827-28
IMPORTS.			
Linen, or Linen and Cotton—continued.			
Plain Linens and Diaper, viz.—continued.			
Containing more than 60 threads, and not containing more than 80 threads to the inch of warp <i>Square Yard.</i>	0 1 2	0 1 1½	0 0 1
Containing more than 80 threads, and not containing more than 100 threads to the inch of warp "	0 1 4	0 1 3½	0 1 3
Containing more than 100 threads to the inch of warp "	0 2 0	0 1 11½	0 1 10½
Or, and instead of the duties herein-before imposed upon Linens of all sorts, at the option of the importer <i>For every £100 Value.</i>	40 0 0	40 0 0 <small>(Act 7 Geo. IV., c. 48.) 10th October 1826. This option not to apply to Cambrics or any other sort of Linen, the rated duties of which are not ascertained according to the number of threads in the same.</small>	40 0 0
 NOTE.—No increased rate of duty to be charged on any Linen or Lawns for any additional number of threads not exceeding two threads, for such as are not of 30 threads to the inch, nor for any additional number of threads not exceeding five threads, for such as are of 30 threads and upwards to the inch.			
Printed Linen, in addition to the rated duties thereon <i>For every Square Yard.</i>	0 0 3½	0 0 3½	0 0 3½
Sails <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Foreign made Sails, on board any ship or vessel belonging to any of His Majesty's subjects, whether in use or not "	30 0 0	30 0 0	30 0 0
Manufactures of Linen or of Linen mixed with Cotton or with Wool, not particularly enumerated or otherwise charged with duty "	25 0 0	25 0 0	25 0 0
And further if printed <i>For every Square Yard.</i>	0 0 3½	0 0 3½	0 0 3½
Articles of Manufactures of Linen, or of Linen mixed with Cotton or with Wool, wholly or in part made up, not otherwise charged with duty <i>For every £100 Value.</i>	Not separately rated in 1825-26.	(Act 7 Geo. IV., c. 48.) From 5th July 1826. 40 0 0	40 0 0
Linseed Cakes <i>Cwt.</i>	0 0 2	0 0 2	0 0 2
Liquorice Juice or Succus Liquoritiæ "	3 15 0	3 15 0	3 15 0
Powder "	5 10 0	5 10 0	5 10 0
Root "	3 3 4	3 3 4	3 3 4
Extract or Preparation of. <i>See Extract.</i>			
Liquors. Foreign Liquors, Derelict, Jetsam, Flotsam, Lagan, or Wreck brought or coming into Great Britain or Ireland are subject to the same duties and entitled to the same Drawbacks as Liquors of the like kind regularly imported.			

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
After 5th Jan. 1829.	After 5th Jan. 1830.	After 5th Jan. 1831.	After 5th Jan. 1832.	After 5th Jan. 1833.	
0 1 0½	0 1 0	0 0 11½	0 0 11	0 0 10½	LINENS :— Plain
0 1 2½	0 1 2	0 1 1½	0 1 1	0 1 0½	
0 1 9½	0 1 9	0 1 8½	0 1 7½	0 1 6½	
40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	
0 0 3½	0 0 3½	0 0 3½	0 0 3½	0 0 0	Printed
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	
(Act 9 Geo. IV., c. 76.) 10th August 1828. Sails, in the actual use of any British ship, being fit and necessary for such ship and not other- wise disposed of, Free.	Free.	Free.	Free.	Free.	Sails.
When otherwise dis- posed of, For every £100 Value, 20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	Manufactures of
0 0 3½	0 0 3½	0 0 3½	0 0 3½	0 0 0	
40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	LINSEED CAKES
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	
3 15 0	3 15 0	3 15 0	3 15 0	3 15 0	LIQUORICE JUICE : Powder
5 10 0	5 10 0	5 10 0	5 10 0	5 10 0	
3 3 4	3 3 4	3 3 4	3 3 4	3 3 4	Root

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Litharge of Gold or Silver <i>Cwt.</i>	0 2 0	0 2 0	0 2 0
Litmus "	0 4 0	0 4 0	0 4 0
Liverwort. <i>See Lichen Islandicus, in Moss.</i>			
Logwood <i>Ton.</i>	*0 4 6	0 4 6	0 4 6
The produce of any British Possession in America, or on the West Coast of Africa "	*0 3 0	0 3 0	0 3 0
Lupines "	0 5 0	0 5 0	0 5 0
Lute Strings. <i>See Callings.</i>			
Macaroni <i>Lb.</i>	0 0 8	0 0 8	0 0 8
Mace "	0 4 6	0 4 6	0 4 6
Drawback "	0 4 0	0 4 0	0 4 0
The produce of and imported from any British Possession "	0 3 6	Mace imported from any British Possession not within the limits of East India Company's Charter, 0 3 6	0 3 6
Drawback "	0 3 2	0 3 2	0 3 2
		(Act 7 Geo. IV., c. 49.) From 5th July 1826. Mace imported from any British Possession within the limits of the East India Company's Charter, <i>Lb.</i> 0 3 6	0 3 6
Madder <i>Cwt.</i>	*0 6 0	0 6 0	0 6 0
Madder Root... .. "	*0 1 6	0 1 6	0 1 6
Magna Græcia Ware <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Mahogany, viz. :—			
Of the growth of Bermuda, or any of the Bahama Islands, and imported direct from thence respectively, and Mahogany imported direct from the Bay of Honduras, in a British ship, cleared out from the Port of Belize <i>Ton.</i>	3 16 0	(Act 7 Geo. IV., c. 49.) From 5th July 1826. 2 10 0	2 10 0
Of the growth of the Island of Jamaica, and imported direct from thence "	5 0 0	4 0 0	4 0 0
Of the growth of any other place, or otherwise imported or cleared out "	11 17 6	7 10 0	7 10 0

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	LITHARGE OF GOLD OR SILVER
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	LITMUS
						Not separately rated prior to 1832-33						(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Live Creatures, illustrative of Natural History, Free.			LIVE CREATURES
0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	LOGWOOD
(Act 9 Geo. IV., c. 76.) 11th August 1828. Logwood imported from any British Possession,															
0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	LUPINES
												(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832.			MACARONI
0	0	8	0	0	8	0	0	8	0	0	8	0	0	2	
0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	MACE
0	4	0	0	4	0	0	4	0	0	4	0	Repealed From 3rd Aug. 1832.			
0	3	6	0	3	6	0	3	6	0	3	6	0	3	6	
0	3	2	0	3	2	0	3	2	0	3	2	Repealed From 3rd Aug. 1832.			
0	3	6	0	3	6	0	3	6	0	3	6	0	3	6	MADDER
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	
0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	MADDER ROOT
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	MAGNA GRÆCIA WARE
												(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Mahogany, viz. :- Imported from the Bay of Honduras in a British ship cleared out from the Port of Belize, Ton. 1 10 0			MAHOAGANY
2	10	0	2	10	0	2	10	0	2	10	0	Imported from any British Possession, Ton. 4 0 0			
(Act 9 Geo. IV., c. 76.) 11th August 1828. Mahogany imported from Jamaica, Ton. 4 0 0															
4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	
7	10	0	7	10	0	7	10	0	7	10	0	7	10	0	

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Mangoes Gallon.	0 6 0	0 6 0	0 6 0
From 5th July 1825 to 1st January 1826 ... Standard Gallon.	0 5 0		
Manna Lb.	0 1 8	0 1 3	0 1 3
Drawback "	0 0 10	0 0 10	0 0 10
Manuscripts "	*0 0 2	0 0 2	0 0 2
Maps or Charts, plain or coloured, each Map or Chart, or part thereof	0 0 6	0 0 6	0 0 6
Marble. <i>See Stone.</i>			
Marbles for Children. <i>See Toys.</i>			
Marmalade Lb.	0 1 3	0 1 3	0 1 3
The produce of any British Possession "	*0 0 3	0 0 3	0 0 3
Mastic "	0 1 4	0 1 4	0 1 4
Drawback "	0 0 10	0 0 10	0 0 10
Mats, viz. :—			
Of Russia 100	1 3 9	1 3 9	1 3 9
Not otherwise enumerated or described ... <i>For every £100 Value.</i>	*20 0 0	20 0 0	20 0 0
Matting "	*20 0 0	20 0 0	20 0 0
		Not separately rated prior to 1828-29	
Mattresses "	*20 0 0	20 0 0	20 0 0
Mead or Metheglin Imperial Gallon.	0 6 7	0 6 7	0 6 7
Medals, viz. :—			
Of Gold or Silver	Free.	Free.	Free.
Of any other Sort <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Medlars Imperial Bushel.	0 5 0	0 5 0	0 5 0
Melasses Cwt.	1 3 9	1 3 9	1 3 9
The produce of and imported from any British Possession. "	0 10 0	0 10 0	0 10 0

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
				(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Manganese Ore, Ton. 0 10 0	MANGANESE ORE
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	MANGOES
				(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 0 3	} MANNA
0 1 3	0 1 3	0 1 3	0 1 3	0 0 3	
0 0 10	0 0 10	0 0 10	0 0 10	Repealed.	MANUSCRIPTS
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	MAPS OR CHARTS
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	} MARMALADE
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	
				(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Cwt. 0 6 0	} MASTIC
0 1 4	0 1 4	0 1 4	0 1 4	0 0 10	
0 0 10	0 0 10	0 0 10	0 0 10	Repealed.	
1 3 9	1 3 9	1 3 9	1 3 9	1 3 9	} MATS
(Act 9 Geo. IV., c. 76.) 11th August 1828. Mats imported from any British Posses- sion, For every £100 Value, 5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	} MATTING
(Act 9 Geo. IV., c. 76.) 11th August 1828. Matting imported from any British Possession, For every £100 Value, 5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	
0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	MATTRESSES
					MEAD OR ME- THEGLIN
Free.	Free.	Free.	Free.	Free.	} MEDALS
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	
0 5 0	0 5 0	0 5 0	0 5 0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 1 0	MEDLARS
1 3 9	1 3 9	1 3 9	1 3 9	1 3 9	} MELASSES
0 10 0	0 10 0	(Act 1 Will. IV., c. 80.) From 5th July 1830. 0 9 0	0 9 0	0 9 0	

ARTICLES	1825-26	1826-27	1827-28
	s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(6 Geo. IV., c. 111.) 5th January 1826.</i>			
Melting Pots, for Goldsmiths. <i>See Pots.</i>			
Mercury, prepared <i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0
Metal, viz. :—			
Bell Metal <i>Cwt.</i>	1 0 0	1 0 0	1 0 0
Leaf Metal (except Leaf Gold) <i>The Packet containing 250 Leaves.</i>	0 0 8	0 0 8	0 0 8
Metheglin. <i>See Mead.</i>			
Mill Boards <i>Cwt.</i>	3 8 2	3 8 2	3 8 2
Mill Stones. <i>See Stone.</i>			
Minerals, not otherwise enumerated or described. <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Specimens of. <i>See Specimens.</i>			
Models of Cork or Wood <i>For every £100 Value.</i>	*5 0 0	5 0 0	5 0 0
Morels <i>Lb.</i>	0 2 9	0 2 9	0 2 9
Moss, viz. :—			
Lichen Islandicus or Liverwort "	0 0 8	0 0 8	0 0 8
Rock, for Dyers' use <i>Ton.</i>	*0 15 0	0 15 0	0 15 0
Not otherwise enumerated or described <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Mother of Pearl Shells "	5 0 0	5 0 0	5 0 0
Mules <i>Each.</i>	*0 10 0	0 10 0	0 10 0
Mum. <i>See Beer.</i>			
Musical Instruments... .. <i>For every £100 Value.</i>	*20 0 0	20 0 0	20 0 0
Musk <i>Oz.</i>	0 5 0	0 5 0	0 5 0
Drawback "	0 3 4	0 3 4	0 3 4
Myrrh <i>Lb.</i>	0 1 8	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1	0 1 1
Myrtle Wax. <i>See Wax.</i>			
Napkinning. <i>See Linen.</i>			
Nardus Celtica <i>Cwt.</i>	1 0 0	1 0 0	1 0 0
Drawback "	0 13 4	0 13 4	0 13 4
Indica. <i>See Spikenard.</i>			
Natron <i>See Alkali.</i>			

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	MERCURY, &c.
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	} METALS
Act 9 Geo. IV., c. 76.) 1th August 1828. 0 0 3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	
3	8	2	3	8	2	3	8	2	3	8	2	3	8	2	MILL BOARDS
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	MINERALS
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	MODELS, &c.
0	2	9	0	2	9	0	2	9	0	2	9	0	2	9	MORELS
0	0	8	0	0	8	0	0	8	0	0	8	0	0	1	} MOSS
0	15	0	0	15	0	0	15	0	0	15	0	0	5	0	
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	MOTHER OF PEARL SHELLS
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	MULES
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	} MUSICAL INSTRUMENTS
0	5	0	0	5	0	0	5	0	0	5	0	0	0	6	
0	3	4	0	3	4	0	3	4	0	3	4	Repealed.			} MUSK
0	1	8	0	1	8	0	1	8	0	1	8	0	6	0	
0	1	1	0	1	1	0	1	1	0	1	1	Repealed.			} MYRRH
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	
0	13	4	0	13	4	0	13	4	0	13	4	Repealed.			} NARDUS CELTICA

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>Needlework. See Embroidery.</i>			
<i>Nets, viz. :—Old Fishing Nets, fit only for making Paper or Pasteboard. See Rags.</i>			
Nicaragua Wood Ton.	*0 15 0	0 15 0	0 15 0
Nitre, viz. :—Cubic Nitre Cwt.	*0 0 6	0 0 6	0 0 6
Nutmegs Lb.	0 3 6	0 3 6	0 3 6
Drawback "	0 3 2	0 3 2	0 3 2
The produce of and imported from any British Possession "	0 2 6	0 2 6	0 2 6
Drawback "	0 2 3	0 2 3	0 2 3
Imported from any British Possession within the limits of the East India Company's Charter "	Not separately rated in 1825-26.	(Act 7 Geo. IV., c. 48.) From 5th July 1826. 0 2 6	0 2 6
<i>Nuts, viz. :—</i>			
Cashew Nuts "	0 2 0	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4	0 1 4
The produce of any British Possession "	*0 0 1	0 0 1	0 0 1
Kernels "	0 0 2	0 0 2	0 0 2
Castor Nuts "	0 0 4	0 0 4	0 0 4
Coker or Coco Nuts, the produce of any British Possession 120 Nuts,	*0 5 0	0 5 0	0 5 0
Chestnuts Imperial Bushel.	0 2 0	0 2 0	0 2 0
Pistachio Nuts Lb.	0 0 10	0 0 10	0 0 10
Small Nuts Imperial Bushel.	0 2 0	0 2 0	0 2 0
Walnuts "	0 2 0	0 2 0	0 2 0
Nuts not otherwise enumerated or described For every £100 Value.	20 0 0	20 0 0	20 0 0
Nux Vomica Lb.	0 2 6	0 2 6	0 2 6
<i>Extract or Preparation of. See Extract.</i>			
Oakum Cwt.	0 4 9	0 4 9	0 4 9
Ochre or Oaker "	0 6 9	0 6 9	0 6 9
<i>Oil, viz. :—</i>			
Of Almonds Lb.	0 0 10	0 0 10	0 0 10
Of Amber or Succinum "	0 5 6	0 5 6	0 5 6

* From 5th July 1825 (6 Geo. IV., c. 104).

ingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 15 0	0 15 0	0 15 0	0 15 0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 5 0	NICARAGUA WOOD
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	NITRE
0 3 6	0 3 6	0 3 6	0 3 6	0 3 6	NUTMEGS
0 3 2	0 3 2	0 3 2	0 3 2	Repealed. From 3rd Aug. 1832.	
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	NUTMEGS
0 2 3	0 2 3	0 2 3	0 2 3	Repealed. From 3rd Aug. 1832.	
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	NUTMEGS
0 2 0	0 2 0	0 2 0	0 2 0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Cut. 0 10 0	
0 1 4	0 1 4	0 1 4	0 1 4	Repealed.	NUTS
0 0 1	0 0 1	0 0 1	0 0 1	Cut. 0 10 0	
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	NUTS
0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	
(Act 9 Geo. IV., c. 76.) 11th August 1828. Caster Nuts imported from any British Possession, tot. 0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	NUTS
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	NUTS
0 0 10	0 0 10	0 0 10	0 0 10	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Cut. 0 10 0	
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	NUTS
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	NUTS
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	
0 4 9	0 4 9	0 4 9	0 4 9	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 0 1	OAKUM
0 6 9	0 6 9	0 6 9	0 6 9	0 1 0	OCHRE
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	OIL, viz. :— Almonds
0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	Amber

ARTICLES	1825-26			1826-27			1827-28			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
<i>Oil, viz.—continued.</i>										
Of Aniseed	Lb.	0	4	0	0	4	0	0	4	0
Of Bay	"	0	0	3	0	0	3	0	0	3
Of Cajaputa	Oz.	0	1	0	0	1	0	0	1	0
Of Carraway	Lb.	0	2	6	0	2	6	0	2	6
Of Cassia	Oz.	0	1	0	0	1	0	0	1	0
Of Castor	Lb.	*0		0	0	1	0	0	1	0
(Act 6 Geo. IV., c. 111.) 5th January 1826.										
The produce of and imported from any British Possession										
	"	*		6	0	0	6	0	0	6
(Act 7 Geo. IV., c. 48.) From 5th July 1826. From any British Possession not within the limits of the East India Company's Charter.										
From any British Possession within the limits of the East India Company's Charter, Lb. 0 0 9										
Chemical Oil, no otherwise enumerated or described	"	0	4	0	0	4	0	0	4	0
Of Cinnamon	Oz.	*0	1	0	0	1	0	0	1	0
Of Cloves	"	0	2	0	0	2	0	0	2	0
Of Cocoa Nut	Cwt.	0	2	6	0	2	6	0	2	6
Of Fennel	Lb.	0	4	0	0	4	0	0	4	0
<i>Fish Oil. See Train Oil, in Oil.</i>										
Of Hempseed	Imperial Tun.	39	18	0	39	18	0	39	18	0
Of Jessamine	Lb.	0	4	0	0	4	0	0	4	0
Of Juniper	"	0	2	0	0	2	0	0	2	0
Of Lavender	"	0	4	0	0	4	0	0	4	0
Of Linseed	Imperial Tun.	39	18	0	39	18	0	39	18	0
Of Mace	Oz.	0	2	6	0	2	6	0	2	6
Of Marjorum	Lb.	0	4	0	0	4	0	0	4	0
<i>Of Neroli. See Oil of Orange Flower.</i>										
Of Nutmegs	Oz.	0	2	6	0	2	6	0	2	6

* From 5th July 1825 (6 Geo. IV. c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
					OIL, viz. :—
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Aniseed
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	Bay
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Cajaputa
(Act 9 Geo. IV., c. 76.) 11th August 1828. 0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Carraway
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Cassia
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Castor
(Act 9 Geo. IV., c. 76.) 11th August 1828. Oil, Castor, imported from any British Possession, Lb. 0 0 3	0 0 3	0 0 3	0 0 3	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Cwt. 0 2 6	
0 4 0	0 4 0	0 4 0	0 4 0	0 1 4	Chemical
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Cinnamon
0 2 0	0 2 0	0 2 0	0 2 0	Lb. 0 14 0	Cloves
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Cocoa Nut
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Fennel
39 18 0	39 18 0	39 18 0	39 18 0	39 18 0	Hemp Seed
(Act 9 Geo. IV., c. 76.) 11th August 1828. Oil, Hempseed, imported from any British Possession, Lb. 0 0 0	1 0 0	1 0 0	1 0 0	1 0 0	
0 4 0	0 4 0	0 4 0	0 4 0	(Act 2 & 3 Will. IV., c. 84.) 3rd August 1832. 0 4 0	Jessamine
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Juniper
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Lavender
39 18 0	39 18 0	39 18 0	39 18 0	39 18 0	Linseed
(Act 9 Geo. IV., c. 76.) 11th August 1828. Oil, Linseed, imported from any British Possession, Lb. 0 0 0	1 0 0	1 0 0	1 0 0	1 0 0	
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Mace
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Marjorum
				(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Oil of Mint, Lb. 0 4 0	Mint
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Nutmegs
				Not separately rated prior to 1832-33.	

ARTICLES	1825-26	1826-27	1827-28
IMPORTS.	£ s. d.	£ s. d.	£ s. d.
	<i>(Act 6 Geo. IV., c. 111.)</i> 5th January 1826.		
Oil, viz.—continued.			
Of Olives <i>Imperial Tun.</i>	8 8 0	8 8 0	8 8 0
From 5th July 1825 to 1st January 1826 ... <i>Tun.</i>	7 0 0	—	—
Of Orange Flower or Neroli <i>Oz.</i>	0 2 0	0 2 0	0 2 0
Of Palm <i>Cwt.</i>	0 2 6	0 2 6	0 2 6
Perfumed Oil, not otherwise enumerated or described <i>Lb.</i>	0 4 0	0 4 0	0 4 0
Pine „	0 0 8	0 0 8	0 0 8
Rapeseed <i>Imperial Tun.</i>	39 18 0	39 18 0	39 18 0
Of Rhodium <i>Oz.</i>	0 5 0	0 5 0	0 5 0
Rock Oil <i>Lb.</i>	0 0 10	0 0 10	0 0 10
Of Rosemary „	0 4 0	0 4 0	0 4 0
Of Rosewood <i>Oz.</i>	0 5 0	0 5 0	0 5 0
Of Roses. <i>See Oil of Roses.</i>			
Salad Oil. <i>See Oil of Olives.</i>			
Of Sandal Wood <i>Oz.</i>	0 2 6	0 2 6	0 2 6
Of Sassafras <i>Lb.</i>	0 2 6	0 2 6	0 2 6
Seal Oil. <i>See Train Oil, in Oil.</i>			
Seed Oil, not otherwise enumerated or described <i>Imperial Tun.</i>	39 18 0	39 18 0	39 18 0
Of Spermaceti. <i>See Train Oil, in Oil.</i>			
Of Spike <i>Lb.</i>	0 4 0	0 4 0	0 4 0
Of Succinum. <i>See Oil of Amber.</i>			
Of Thyme <i>Lb.</i>	0 4 0	0 4 0	0 4 0

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
8 8 0	8 8 0	8 8 0	8 8 0	8 8 0	OIL, viz.:—
(Act 9 Geo. IV., c. 78.) 11th August 1828.	(Act 10 Geo. IV., c. 43.) 22nd June 1829.				
Oil of Olives, imported in a ship belonging to any of the sub- jects of the King of the two Sicilies, and not warehoused before the 1st Aug- ust 1828, Tun 9 9 0	10 10 0	10 10 0	10 10 0	10 10 0	Olives
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Orange Flower
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Palm
				(Act 3 & 3 Will. IV., c. 84.) From 3rd Aug. 1832.	
		Not separately rated prior to 1832-33.		Oil, Paran, Tun 8 8 0	
0 4 0	0 4 0	0 4 0	0 4 0	0 1 4	Perfumed
				Oil of Peppermint, Lb. 0 4 0	Peppermint
0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	Pine
39 18 0	39 18 0	39 18 0	39 18 0	39 18 0	Rapeseed
(Act 9 Geo. IV., c. 78.) 11th August 1828. Rapeseed Oil, im- ported from any British Possession, Tun 1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Rhodium
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	Rock
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Rosemary
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Rosewood
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Sandal Wood
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Sassafras
39 18 0	39 18 0	39 18 0	39 18 0	39 18 0	Seed
(Act 9 Geo. IV., c. 78.) 11th August 1828. Seed Oil, not other- wise enumerated, imported from any British Possession, Tun 1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Spike
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Thyme

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>Oil, continued—</i>			
Train Oil, Blubber, Spermaceti Oil. and Head Matter, viz. :—			
The produce of Fish or Creatures living in the sea, taken and caught by the crews of British ships, and imported direct from the Fishery or from any British Possession in a British ship Imperial Tun.	0 1 0	0 1 0	0 1 0
The produce of Fish or Creatures living in the sea, of Foreign Fishing "	26 12 0	26 12 0	26 12 0
From 5th July 1825 to 1st January 1826 Standard Tun.	22 3 4		
Of Turpentine Lb.	0 0 8	0 0 8	0 0 8
Of Vitriol "	0 0 6	0 0 6	0 0 6
Walnut Oil "	0 0 6	0 0 6	0 0 6
Whale Oil. See Train Oil, in Oil.			
Oil not particularly enumerated or described, nor otherwise charged with Duty For every £100 Value.	50 0 0	50 0 0	50 0 0
(Act 7 Geo. IV., c. 48.) From 5th July 1826. Oil Seed Cake of all Sorts, Cwt. 0 0 2			
Oker. See Ochre.			
Olibanum Cwt.	*2 0 0	2 0 0	2 0 0
Drawback "	*1 4 2	1 4 2	1 4 2
Olives Imperial Gallon.	0 2 0	0 2 0	0 2 0
Olive Wood, viz. :—			
The produce of and imported from any British Possession Ton.	0 12 4	0 12 4	0 12 4
Of any other place, or if otherwise imported "	8 9 6	8 9 6	8 9 6
Onions Imperial Bushel.	0 3 0	0 3 0	0 3 0
Opium Lb.	0 9 0	0 9 0	0 9 0
Drawback "	0 6 0	0 6 0	0 6 0
Extract or Preparation of. See Extract.			
Opononax Gum. See Gum.			
Orange Flower Water Imperial Gallon.	0 3 9	0 3 9	0 3 9
Oranges and Lemons, viz. :—			
The Chest or Box, not exceeding the capacity of 5,000 cubic inches "	0 3 4	(Act 7 Geo. IV., c. 48.) From 5th July 1826. 0 2 6	0 2 6

* From 5th July 1825 (6 Geo. IV., c. 104)

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
					OIL, viz. :—
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	} Train, Blubber &c.
26 12 0	26 12 0	26 12 0	26 12 0	26 12 0	
0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	Of Turpentine
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Of Vitriol
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Walnut
				(Act 3 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Oil, Chemical, Essential, or Perfumed of all other Sorts, Lb. 0 1 4	Chemical, &c.
50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	Not enumerated
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	OIL SEED CAKE
				(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Cwt. 0 6 0	} OLIBANUM
2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	
1 4 2	1 4 2	1 4 2	1 4 2	Repealed.	
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	OLIVES
4 12 4	0 12 4	0 12 4	0 12 4	0 12 4	} OLIVE WOOD
8 9 6	8 9 6	8 9 6	8 9 6	8 9 6	
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	ONIONS
(Act 9 Geo. IV., c. 78.) 11th August 1828. 0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	OPIUM
Repealed.					
0 3 9	0 3 9	0 3 9	0 3 9	0 3 9	ORANGE FLOWER WATER
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	ORANGES AND LEMONS.

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>Oranges and Lemons, viz.—continued.</i>			
The Chest or Box, exceeding the capacity of 5,000 cubic inches, and not exceeding 7,300 cubic inches	0 5 0	(Act 7 Geo. IV., c. 48.) From 5th July 1826. 0 3 9	0 3 9
The Chest or Box, exceeding the capacity of 7,300 cubic inches, and not exceeding 14,000 cubic inches	0 10 0	0 7 6	0 7 6
For every 1,000 cubic inches exceeding the above rate of 14,000 cubic inches, and so in proportion for any greater or less excess	0 0 10	0 0 7½	0 0 7½
Loose 1,000	1 0 0	0 15 0	0 15 0
Or and at the option of the importer £100 Value.	100 0 0	75 0 0	75 0 0
Juice of. <i>See Juice.</i>			
Peel of Lb.	0 0 6	0 0 6	0 0 6
Orchal, Orchelia, or Archelia Cwt.	*0 6 0	(Act 7 Geo. IV., c. 48.) From 5th July 1826. 0 3 0	0 3 0
Ore, not otherwise enumerated or described For every £100 Value.	20 0 0	20 0 0	20 0 0
Of Gold or Silver. <i>See Bullion.</i>			
Specimens of. <i>See Specimens.</i>			
Orpiment Cwt.	1 8 6	1 8 6	1 8 6
Orris or Iris Root "	1 8 6	1 8 6	1 8 6
Orsedew Lb.	0 1 3	0 1 3	0 1 3
Otto, or Attar, or Oil of Roses Oz.	0 6 0	(Act 7 Geo. IV., c. 48.) From 5th July 1826. 0 2 0	0 2 0
Paddy. <i>See Rice.</i>			
Painters' Colours not otherwise enumerated or described For every £100 Value.	*30 0 0	30 0 0	30 0 0
Paintings on Glass... .. "	*30 0 0	30 0 0	30 0 0
And further for every cwt. of Glass	6 6 0	4 0 0	4 0 0
Do. from 1st January 1826	4 0 0		
Paper, viz. :—			
Brown Paper, made of old Rope or Cordage only, without separating or extracting the Pitch or Tar therefrom, and without any mixture of other Materials therewith Lb.	*0 0 3	0 0 3	0 0 3
Printed, Painted, or Stained Paper, or Paper Hangings, or Flock Paper Square Yard.	*0 1 0	0 1 0	0 1 0
Waste Paper, or Paper of any other Sort, not particularly enumerated or described, nor otherwise charged with Duty Lb.	*0 0 9	0 0 9	0 0 9
Parchment Dozen Sheets.	0 10 0	0 10 0	0 10 0
Pasteboards... .. Cwt.	3 8 2	3 8 2	3 8 2

ARTICLES						1825-26	1826-27	1827-28
						£ s. d.	£ s. d.	£ s. d.
IMPORTS.						<i>(Act 6 Geo. IV., c. 111.)</i> 5th January 1826.		
Pearl Barley	..	...	...	...	<i>Owt.</i>	0 17 6	0 17 6	0 17 6
Pearls	...	...	...	...	<i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Pears...	...	...	...	...	<i>Imperial Bushel.</i>	0 7 6	0 7 6	0 7 6
Dried	...	...	...	...	"	0 10 0	0 10 0	0 10 0
Pellitory	...	...	...	...	<i>Lb.</i>	0 0 6	0 0 6	0 0 6
Drawback	...	...	...	...	"	0 0 4	0 0 4	0 0 4
Pelts.	<i>See Skins.</i>							
Pencils	...	...	...	...	<i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0
Of Slate	...	...	...	...	"	20 0 0	20 0 0	20 0 0
Pens	...	...	...	...	"	*30 0 0	30 0 0	30 0 0
Pepper of all Sorts, the produce of and imported from any British Possession	...	...	...	...	<i>Lb.</i>	0 1 0	0 1 0	0 1 0
							<i>(Act 7 Geo. IV., c. 48.)</i> From 5th July 1826. Pepper imported from any British Possession not within the limits of the East India Company's Charter.	
							Pepper of all Sorts imported from any British Possessions within the limits of the East India Company's Charter, <i>Lb.</i> 0 1 0	
							Imported from any other Place within the limits of the East India Company's Charter, <i>Lb.</i> 0 1 2	
						0 1 6	0 1 6	0 1 6
Of any other Place, or if otherwise imported	...	...	...	...	"	0 1 6	0 1 6	0 1 6
Perfumed Dust.	<i>See Powder.</i>							
Perry...	...	...	...	...	<i>Imperial Tun</i>	22 15 8	22 13 8	22 13 8
					<i>From 5th July 1825 to 1st January 1826 ... Standard Tun</i>	18 18 0		
Pewter, Manufactures of, not otherwise enumerated or described	...	...	...	...	<i>For every £100 Value.</i>	*20 0 0	20 0 0	20 0 0
Pickles of all Sorts	...	...	...	...	<i>Imperial Gallon.</i>	0 6 0	0 6 0	0 6 0
Pictures, viz. :—							<i>(Act 7 Geo. IV., c. 48.)</i> From 5th July 1826. Pictures	
Under Two Feet Square	...	...	...	...	<i>The Picture.</i>	3 8 0	0 1 0	0 1 0
Two Feet Square and Under Four Feet Square	...	...	...	...	"	6 16 0	} and further the square foot, 0 1 0	0 1 0
Four Feet Square or upwards	...	...	...	...	"	10 4 0		0 1 0
*Pimento, viz. :—								
The produce of any British Possession	...	...	...	...	<i>Lb.</i>	*0 0 5	0 0 5	0 0 5
The produce of any other Place	...	...	...	...	"	0 1 3	0 1 3	0 1 3

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 17 6	0 17 6	0 17 6	0 17 6	0 17 6	PEARL BARLEY
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	PEARLS
0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	} PEARS
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	} PELLITORY
0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	
				Repealed From 3rd Aug. 1832.	
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	} PENCILS
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	PENS
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	} PEPPER, &c.
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	
0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
22 13 8	22 13 8	22 13 8	22 13 8	22 13 8	PERRY
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	PEWTER
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	PICKLES
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	} PICTURES
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	
(Act 9 Geo. IV., c. 76.) 10th August 1828. Pictures, being 200 Square Feet or up- wards, Each 10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	
0 0 5	0 0 5	0 0 5	0 0 5	0 0 5	} PIMENTO
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Pink Root Lb.	0 0 10	0 0 10	0 0 10
Drawback "	0 0 6	0 0 6	0 0 6
Pitch Cwt.	0 0 10	0 0 10	0 0 10
The produce of any British Possession "	0 0 9	0 0 9	0 0 9
Burgundy Pitch Cwt.	0 14 3	0 14 3	0 14 3
Jews' Pitch. <i>See Bitumen Judaicum.</i>			
Plants, Shrubs, and Trees alive	Free	Free	Free
Plaster of Paris Cwt	*0 1 0	0 1 0	0 1 0
Plats, viz. :—			
Battered, fit only to be re-manufactured. <i>See Bullion</i>			
Of Gold Oz. Troy.	3 16 9	3 16 9	3 16 9
Of Silver Gilt "	0 6 4	0 6 4	0 6 4
Part Gilt "	0 6 0	0 6 0	0 6 0
Ungilt "	0 4 6	0 4 6	0 4 6
Platina Oz.	0 1 0	0 1 0	0 1 0
Ore of <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Platting or other manufactures to be used in or proper for making Hats or Bonnets, viz. :—			
Of Bast, Chip, Cane, or Horse Hair Lb.	1 0 0	1 0 0	1 0 0
Of Straw "	0 17 0	0 17 0	0 17 0
Plums, dried Lb.	0 1 3	0 1 3	0 1 3
Polishing Brushes <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Stones. <i>See Stones.</i>			
Pomatum <i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0
Pomegranates 1,000	1 10 0	1 10 0	1 10 0
Peels of Cwt.	0 15 0	0 15 0	0 15 0
Poppies' Heads. <i>See Capita Papaverum.</i>			
Porcelain. <i>See China Ware.</i>			
Potatoes Cwt.	0 2 0	0 2 0	0 2 0
		Prohibited.	(Act 7 & 8 Geo. IV., c. 54.) 6th July 1827. Pork, Salted (not being Hams or Bacon), Cwt. 0 12 0

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	0	10	0	0	10	0	0	10	0	0	10	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 0 4			} PINK ROOT
0	0	6	0	0	6	0	0	6	0	0	6	Repealed.			
0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	} PITCH
0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	
0	14	3	0	14	3	0	14	3	0	14	3	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 8 0			} PLANTS &c.
Free			Free			Free			Free			Free			
0	1	0	0	1		0	1	0	0	1	0	0	1	0	PLASTER OF PARIS
PLATE :—															
3	16	9	3	16	9	3	16	9	3	16	9	3	16	9	Of Gold
0	6	4	0	6	4	0	6	4	0	6	4	0	6	4	Of Gilt
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	Part Gilt
0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	Ungilt
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	PLATINA
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	Ore of
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	} PLATING
0	17	0	0	17	0	0	17	0	0	17	0	0	17	0	
(Act 9 Geo. IV., c. 76.) 11th August 1828. Oct. 1 7 6			1	7	6	1	7	6	1	7	6	1	7	6	PLUMS, dried
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	POLISHING RUSHES
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	POMATUM
(Act 1 & 2 Will. IV., c. 84.) From 3rd Aug. 1832.															
1	10	0	1	10	0	1	10	0	1	10	0	0	15	0	} POMEGRANATES
0	15	0	0	15	0	0	15	0	0	15	0	0	1	0	
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	PORK
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	POTATOES

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 6 Geo. IV., c. 111.)</i> 5th January 1826.			
Pots, viz. :-			
Melting Pots for Goldsmiths 100	0 3 2	0 3 2	0 3 2
Of Stone <i>For every</i> <i>£100 Value.</i>	*30 0 0	30 0 0	30 0 0
Powder, viz. :-			
Hair Powder <i>Cwt.</i>	9 15 0	9 15 0	9 15 0
Perfumed, or Perfumed Dust "	13 13 0	13 13 0	13 13 0
Powder not otherwise enumerated or described, that will serve for the same uses as Starch "	9 10 0	9 10 0	9 10 0
Precious Stones. See Jewels.			
Prints and Drawings, viz. :-			
Plain <i>Each.</i>	0 0 1	0 0 1	0 0 1
Coloured "	0 0 2	0 0 2	0 0 2
Prunelloes <i>Lb.</i>	0 1 3	0 1 3	0 1 3
Prunes <i>Cwt.</i>	1 7 6	1 7 6	1 7 6
Quassia "	8 17 6	8 17 6	8 17 6
Extract or Preparation of. <i>See Extract.</i>			
Quern Stones. See Stones.			
Quicksilver <i>Lb.</i>	0 0 6	0 0 6	0 0 6
Drawback "	0 0 3	0 0 3	0 0 3
Quills, viz. :-			
Goose Quills 1,000	0 2 6	0 2 6	0 2 6
Swan Quills "	0 12 0	0 12 0	0 12 0
Quinces 100	0 4 0	0 4 0	0 4 0
Quinine, Sulphate of <i>Oz.</i>	*0 2 6	<i>(Act 7 Geo. IV., c. 48.)</i> From 5th July 1826. 0 0 1	0 0 1
Radix, viz. :-			
Conrayerva <i>Lb.</i>	0 1 8	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1	0 1 1
Enula Campanæ <i>Cwt.</i>	0 13 6	0 13 6	0 13 6
Drawback "	0 9 0	0 9 0	0 9 0
Eringii <i>Lb.</i>	0 0 6	0 0 6	0 0 6
Drawback "	0 0 4	0 0 4	0 0 4
Ipecacuanhæ "	0 4 0	0 4 0	0 4 0
Drawback "	0 2 8	0 2 8	0 2 8

ARTICLES	1825-26			1826-27			1827-28			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
<i>(Act 6 Geo. IV., c. 111)</i> 5th January 1826.										
Radix—continued.										
Rhatanæ	Lb.	0	2	0	0	2	0	0	2	0
Drawback	"	0	1	4	0	1	4	0	1	4
Extract or preparation of. <i>See Extract.</i>										
Senekæ	Lb.	0	1	9	0	1	9	0	1	9
Drawback	"	0	1	2	0	1	2	0	1	2
Serpentariæ, or Snake Root	"	0	1	9	0	1	9	0	1	9
Drawback	"	0	1	2	0	1	2	0	1	2
Rags, viz. :—										
Old Rags, old Ropes, or Junk, or, old Fishing Nets, fit only for making Paper or Pasteboard	Ton.	*0	5	0	0	5	0	0	5	0
Woollen Rags, fit only for Manure	"	*0	7	6	0	7	6	0	7	6
Raisins, viz. :—										
Denia or Lexia	Cwt.	1	0	0	1	0	0	1	0	0
Drawback	"	0	18	0	0	18	0	0	18	0
Of the Sun	"	2	2	6	2	2	6	2	2	6
Drawback	"	1	18	0	1	18	0	1	18	0
Of any other Sort	"	1	2	0	1	2	0	1	2	0
Drawback	"	1	0	0	1	0	0	1	0	0
Of all Sorts, the produce of any British Possession.	"	*0	10		0	10		0	10	
Drawback	"	*0	9	0	0	9	0	0	9	0
Rape Cakes										
Of Grapes	Imperial Tun.	13	6	0	13	6	0	13	16	0
Ratafia. <i>See Spirits.</i>										
Red Wood or Guinea Wood	Ton.	0	15	0	0	15	0	0	15	0
Rennett	Imperial Gallon.	0	0	6	0	0	6	0	0	6
Resina Jalappæ	Lb.	0	6	9	0	6	9	0	6	9
Drawback	"	0	4	6	0	4	6	0	4	6
Rhatany Root. <i>See Radix Rhatanæ.</i>										
Rhinehurst	Cwt.	0	14	3	0	14	3	0	14	3
Drawback	"	0	9	6	0	9	6	0	9	6

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	RADIX :—
0	1	4	0	1	4	0	1	4	0	1	4	0	1	4	Rhatanis
												Repealed. From 3rd Aug. 1832.			
0	1	9	0	1	9	0	1	9	0	1	9	0	1	9	Seneks
0	1	2	0	1	2	0	1	2	0	1	2	From 3rd Aug. 1832. Repealed.			
0	1	9	0	1	9	0	1	9	0	1	9	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832.			
0	1	2	0	1	2	0	1	2	0	1	2	0	0	2	Serpentaris
												Repealed.			
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	RAGS :—
0	7	6	0	7	6	0	7	6	0	7	6	0	7	6	Old Rags
															Woolen Rags
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	RAISINS :—
0	18	0	(Act 10 Geo. IV., c. 43.) 22nd June 1829. Repealed.			—	—	—	—	—	—	—	—	—	Denia
2	2	6	2	2	6	2	2	6	2	2	6	2	2	6	Of the Sun
1	18	0	1	18	0	1	18	0	1	18	0	Repealed From 3rd Aug. 1832.			
1	2	0	(Act 10 Geo. IV., c. 43.) 22nd June 1829.			1	0	0	1	0	0	1	0	0	Of any other Sort
1	0	0	Repealed.			—	—	—	—	—	—	—	—	—	
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	Of all Sorts
0	9	0	0	9	0	0	9	0	0	9	0	Repealed From 3rd Aug. 1832.			
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	RAPE CAKES
13	6	0	13	6	0	13	6	0	13	6	0	13	6	0	Of Grapes
0	15	0	0	15	0	0	15	0	0	15	0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832.			
												0	5	0	RED WOOD
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	RENNETT
0	6	9	0	6	9	0	6	9	0	6	9	0	6	9	RESINA
0	4	6	0	4	6	0	4	6	0	4	6	Repealed From 3rd Aug. 1832.			JALAPPA
0	14	3	0	14	3	0	14	3	0	14	3	0	14	3	REINERHURST
0	9	6	0	9	6	0	9	6	0	9	6	Repealed From 3rd Aug. 1832.			

ARTICLES							1825-26	1826-27	1827-28							
							£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.							<i>(Act 6 Geo. IV., c. 111.)</i> 5th January 1826.									
Rhubarb	...	...	...	...	...	Lb.	0	4	0	0	4	0	0	4	0
Drawback	...	...	...	...	...	"	0	2	8	0	2	8	0	2	8
										<i>(Act 7 Geo. IV., c. 48.)</i> From 5th July 1826.						
The produce of any British Possession							...	0	2	6	0	2	6	0	2	6
Drawback							...	0	1	8	0	1	8	0	1	8
										Rhubarb imported from any British Possession within the limits of the East India Com- pany's Charter, Lb. 0 2 6			0 2 6			
Rice, viz. :—																
Not being rough and in the Husk							...	0	15	0	0	15	0	0	15	0
Rough and in the Husk, or Paddy							...	0	2	6	0	2	6	0	2	6
													<i>(Act 7 & 8 Geo. IV., c. 56.)</i> 6th July 1827.			
The produce of any British Possession :—													Rice, the produce of and imported from any British Possession,			
Not being rough and in the Husk							...	0	5	0	0	5	0	Cwt. 0	4	0
Rough and in the Husk, or Paddy							...	0	0	7½	0	0	7½	0	0	3
Upon the exportation from the United Kingdom of any Foreign Rice or Paddy, which shall have paid the duties payable on to the duty paid on every 4 bushels of the Rough Rice																
Roucou. See Annatto.																
Ropes, New. See Cordage.																
Old. See Rags.																
										<i>(Act 7 Geo. IV., c. 48.)</i> From 5th July 1826.						
Rosewood	...	...	...	...	...	Cwt.	1	0	0	Ton 10	0	0	10	0	0
Rosin or Colophonia	...	...	...	...	...	"	0	4	9	0	4	9	0	4	9
The produce of any British Possession							...	0	3	2	0	3	2	0	3	2
Rubies. See Jewels.																
Saccharum Saturni	...	...	...	...	...	Lb.	0	0	10	0	0	10	0	0	10
Drawback							...	0	0	6	0	0	6	0	0	6
										<i>(Act 7 Geo. IV., c. 48.)</i> From 5th July 1826.						
Safflower	...	...	...	...	...	Cwt.	0	5	0	0	2	6	0	2	6
										<i>(Act 7 Geo. IV., c. 48.)</i> From 5th July 1826.						
Saffron	...	...	...	...	...	Lb.	0	2	6	0	1	0	0	1	0

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 9 Geo. IV., c. 76.) From 10th August 1828. 0 2 8 Repealed.	0 2 8	0 2 8	0 2 8		
Imported from any British Possession. Lb. 0 2 6	0 2 6	0 2 6	0 2 6	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Lb. 0 1 0	RHUBARB
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	RICE
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	
(Act 9 Geo. IV., c. 76.) 11th August 1828. 0 1 0 Quarter, 0 0 1	0 1 0	0 1 0	0 1 0	0 1 0	
	0 0 1	0 0 1	0 0 1	0 0 1	

the importation thereof, there shall be allowed and paid for every cwt. thereof a drawback equal in amount or Paddy from which the same shall have been cleared.

10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	ROSEWOOD
0 4 9	0 4 9	0 4 9	0 4 9	0 4 9	ROSIN
0 3 2	0 3 2	0 3 2	0 3 2	0 3 2	
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	SACCHARUM SATURNI
0 0 6	0 0 6	0 0 6	0 0 6	Repealed From 3rd Aug. 1832.	
0 2 6	0 2 6	0 2 6	0 2 6	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 1 0	SAFFLOWER
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	SAFFRON

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Sago, viz:—			
Pearl <i>Cwt.</i>	*1 10 0	1 10 0	1 10 0
Common "	*0 15 0	0 5 0	0 5 0
Powder "	*1 10 0	1 10 0	1 10 0
Sails. See Linen.			
Sal, viz:—			
Ammoniac <i>Lb.</i>	0 0 3	0 0 3	0 0 3
Gem <i>Cwt.</i>	0 8 0	0 8 0	0 8 0
Limonum <i>Lb.</i>	0 4 9	0 4 9	0 4 9
Prunella "	0 0 6	0 0 6	0 0 6
Succini "	0 3 2	0 3 2	0 3 2
Salep or Salop "	0 1 3	0 1 3	0 1 3
Drawback "	0 0 10	0 0 10	0 0 10
Salt "	Free.	Free.	Free.
Saltpetre <i>Cwt.</i>	0 0 6	0 0 6	0 0 6
Sanguis Draconis <i>Lb.</i>	0 1 8	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1	0 1 1
Santa Maria Wood <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Sapan Wood <i>Ton.</i>	*0 15 0	0 15 0	0 15 0
Sarsaparilla <i>Lb.</i>	0 1 3	0 1 3	0 1 3
Drawback "	0 0 10	0 0 10	0 0 10
The produce of any British Possession "	*0 1 0	0 1 0	0 1 0
Drawback "	*0 0 10	0 0 10	0 0 10
Sassafras <i>Cwt.</i>	0 6 4	0 6 4	0 6 4

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
	(Act 10 Geo. IV., c. 43.) From 21st June 1829.				
1 10 0	0 15 0	0 15 0	0 15 0		
0 5 0	0 5 0	0 5 0	0 5 0		
	(Act 10 Geo. IV., c. 43.) From 21st June 1829.				
1 10 0	0 15 0	0 15 0	0 15 0		
(Act 9 Geo. IV., c. 76.) 11th August 1826. Sago, imported from any British Posses- sion, viz. :-				(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Cut. 0 1 0	SAGO
Pearl, Cut. 1 0 0	(Act 10 Geo. IV., c. 43.) From 21st June 1829.	0 10 0	0 10 0		
Common, Cut. 0 1 0	0 1 0	0 1 0	0 1 0		
Powder, Cut. 1 0 0	(Act 10 Geo. IV., c. 43.) From 21st June 1829.	0 10 0	0 10 0		
0 0 3	0 0 3	0 0 3	0 0 3	Cut. 0 1 0	SAL :- Ammoniac
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	Gem
0 4 9	0 4 9	0 4 9	0 4 9	0 4 9	Limonium
0 0 6	0 0 6	0 0 6	0 0 6	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Cut. 0 1 0	Prunella
0 3 2	0 3 2	0 3 2	0 3 2	0 3 2	Succini
0 1 3	0 1 3	0 1 3	0 1 3	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Cut. 0 1 0	} SALEP
0 0 10	0 0 10	0 0 10	0 0 10	Repealed.	
Free.	Free.	Free.	Free.	Free.	SALT
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	SALTPETRE
0 1 8	0 1 8	0 1 8	0 1 8	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Cut. 0 4 0	SANGUIS DRAGONIS
0 1 1	0 1 1	0 1 1	0 1 1	Repealed.	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	SANTA MARIA WOOD
0 15 0	0 15 0	0 15 0	0 15 0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 1 0	SAPAN WOOD
0 1 3	0 1 3	0 1 3	0 1 3	0 0 6	} SANSAPARILLA
0 0 10	0 0 10	0 0 10	0 0 10	Repealed.	
0 1 0	0 1 0	0 1 0	0 1 0	0 0 6	
0 0 10	0 0 10	0 0 10	0 0 10	Repealed.	
0 6 4	0 6 4	0 6 4	0 6 4	0 2 0	SANSAPARILLA

ARTICLES	1825-26			1826-27			1827-28			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
Saunders, viz. :—										
Red	Ton.	*0	12	0	0	12	0	0	12	0
White or Yellow	Lb.	0	0	10	0	0	10	0	0	10
Sausages or Puddings	"	0	1	3	0	1	3	0	1	3
Scaleboards	Cwt.	3	8	2	3	8	2	3	8	2
Scammony	Lb.	0	6	4	0	6	4	0	6	4
Drawback	"	0	4	2	0	4	2	0	4	2
Scilla. <i>See Squills.</i>										
Seeds, viz. :—										
Acorns	Imperial Bushel.	0	1	0	0	1	0	0	1	0
Ammi or Ammios Seed	Lb.	0	0	6	0	0	6	0	0	6
Aniseed	Cwt.	3	0	0	3	0	0	3	0	0
Burnet Seed	"	1	0	0	1	0	0	1	0	0
Canary Seed	"	3	0	0	3	0	0	3	0	0
Caraway Seed	"	1	10	0	1	10	0	1	10	0
Carrot Seed	Lb.	0	0	9	0	0	9	0	0	9
Carthamus Seed	"	0	0	6	0	0	6	0	0	6
Castor Seed	"	0	0	4	0	0	4	0	0	1
<i>(Act 7 & 8 Vic., c. 56.)</i> 6th July 1827.										
Cevadilla Seed. <i>See Sabadilla Seed.</i>										
Clover Seed	Cwt.	1	0	0	1	0	0	1	0	0
Cole Seed	Imperial Last.	5	0	0	0	10	0	0	10	0
Coriander Seed	Cwt.	0	15	0	0	15	0	0	15	0
Cummin Seed	"	1	0	0	1	0	0	1	0	0
Fennel Seed	Lb.	0	0	9	0	0	9	0	0	9
Fennugreek Seed	Cwt.	0	9	6	0	9	6	0	9	6
Flax Seed	Imperial Bushel.	0	0	5	0	1	0	0	1	0
<i>(Act 6 Geo. IV., c. 112.)</i> After 5th April 1826. <i>Gr.</i> 0 1 0										
Forest Seed	Lb.	*0	0	6	0	0	6	0	0	6
Garden Seed, not particularly enumerated or described, nor otherwise charged with Duty	"	*0	0	6	0	0	6	0	0	6
Grass Seed of all Sorts	Cwt.	1	0	0	1	0	0	1	0	0

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
				(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832.	
0 12 0	0 12 0	0 12 0	0 12 0	0 1 0	SAUNDERS :— Red
0 0 10	0 0 10	0 0 10	0 0 10	Cwt. 0 1 0	White, &c.
0 1 3	0 1 3	0 1 3	0 1 3	0 0 4	SAUSAGES, &c.
3 8 2	3 8 2	3 8 2	3 8 2	3 8 2	SCALEBOARDS
0 6 4	0 6 4	0 6 4	0 6 4	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 2 6	SCAMMONY
0 4 2	0 4 2	0 4 2	0 4 2	0 2 4 Repealed.	
					SEEDS :—
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Acorns
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Ammi, &c.
3 0 0	3 0 0	3 0 0	3 0 0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 5 0	Aniseed
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Burnet
3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	Canary
1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	Caraway
0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	Carrot
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Carthamus
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Castor
(Act 9 Geo. IV., c. 76.) 11th August 1828. Castor Seed, im- ported from any British Possession :—					
Cwt. 0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Clover
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	Cole
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	Coriander
1 0 0	1 0 0	1 0 0	1 0 0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 2 0	Cummin
0 0 9	0 0 9	0 0 9	0 0 9	Cwt. 0 2 0	Fennel
0 9 6	0 9 6	0 9 6	0 9 6	0 9 6	Fennugreek
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Flax
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Forest
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Garden
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Grass

ARTICLES	1825-26	1826-27	1827-28
IMPORTS.			
<i>Seed—continued.</i>			
Hemp Seed	<i>Imperial Quarter.</i>	2 0 0	2 0 0
The produce of and imported from any British Possession	"	0 1 0	0 1 0
Leek Seed	<i>Lb.</i>	0 1 6	0 1 6
Linseed	<i>Imperial Bushel.</i>	0 0 5	0 1 0
		(Act 6 Geo. IV., c. 111.) After 5th April 1826.	
		(Act 7 Geo. IV., c. 48.) From 5th July 1826. Qr. 0 1 0	0 1 0
Lucerne Seed	<i>Cwt.</i>	1 0 0	1 0 0
Maw Seed	"	3 0 0	3 0 0
Millet Seed	"	0 11 6	0 11 6
Mustard Seed	<i>Imperial Bushel.</i>	0 8 0	0 8 0
Onion Seed	<i>Lb.</i>	0 1 6	0 1 6
Parsley Seed	"	0 0 1	0 0 1
Pess, when prohibited to be imported as Corn	<i>Imperial Bushel.</i>	0 7 6	0 7 6
Piony or Peony Seed	<i>Lb.</i>	0 0 6	0 0 6
Quince Seed	"	0 3 0	0 3 0
Rape Seed	<i>Imperial Last.</i>	5 0 0	0 10 0
Sabadilla or Cevadilla Seed	<i>Lb.</i>	0 1 0	0 1 0
Shrub or Tree Seed not otherwise enumerated... ..	"	*0 0 6	0 0 6
Trefoil Seed	<i>Cwt.</i>	1 0 0	1 0 0
Worm Seed	<i>Lb.</i>	0 1 6	0 1 6
Drawback	"	0 1 0	0 1 0
All Seeds not particularly enumerated or described, nor otherwise charged with Duty, commonly made use of for extracting Oil therefrom	<i>Imperial Last.</i>	5 0 0	0 10 0
		(Act 6 Geo. IV., c. 111.) After 5th July 1826.	
All other Seed not particularly enumerated or described, nor otherwise charged with Duty	<i>For every £100 Value.</i>	*30 0 0	30 0 0
Segars. <i>See Tobacco, Manufactured.</i>			
Senna	<i>Lb.</i>	0 1 3	0 1 3
Drawback	"	0 0 10	0 0 10
Shaving for Hats. <i>See Plating.</i>			
Ships to be broken up, with their Tackle, Apparel, and Furniture (except Sails), viz. :-			
Foreign Ships or Vessels	<i>For every £100 Value.</i>	50 0 0	50 0 0
British Ships or Vessels, entitled to be registered as such, not having been built in the United Kingdom	"	*15 0 0	15 0 0

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
2	0	0	2	0	0	2	0	0	2	0	0				
0	1	0	0	1	0	0	1	0	0	1	0				
0	1	6	0	1	6	0	1	6	0	1	6				
0	1	0	0	1	0	0	1	0	0	1	0				
1	0	0	1	0	0	1	0	0	1	0	0				
3	0	0	3	0	0	3	0	0	3	0	0				
0	11	6	0	11	6	0	11	6	0	11	6				
0	8	0	0	8	0	0	8	0	0	8	0				
0	1	6	0	1	6	0	1	6	0	1	6				
0	0	1	0	0	1	0	0	1	0	0	1				
0	7	6	0	7	6	0	7	6	0	7	6				
0	0	6	0	0	6	0	0	6	0	0	6				
0	3	0	0	3	0	0	3	0	0	3	0				
0	10	0	0	10	0	0	10	0	0	10	0				
0	1	0	0	1	0	0	1	0	0	1	0				
0	0	6	0	0	6	0	0	6	0	0	6				
1	0	0	1	0	0	1	0	0	1	0	0				
0	1	6	0	1	6	0	1	6	0	1	6				
0	1	0	0	1	0	0	1	0	0	1	0				
0	10	0	0	10	0	0	10	0	0	10	0				
30	0	0	20	0	0	30	0	0	30	0	0				
0	1	3	0	1	3	0	1	3	0	1	3				
0	0	10	0	0	10	0	0	10	0	0	10				
50	0	0	50	0	0	50	0	0	50	0	0				
15	0	0	15	0	0	15	0	0	15	0	0				

(Act 2 & 3 Will. IV., c. 84.)
From 3rd Aug. 1832.

(Act 2 & 3 Will. IV., c. 84.)
From 3rd Aug. 1832.
Lettuce Seed,
Qr. 0 1 0

Not separately rated prior to 1832-33.

(Act 2 & 3 Will. IV., c. 84.)
From 3rd Aug. 1832.
Cwt. 0 2 6

(Act 2 & 3 Will. IV., c. 84.)
From 3rd Aug. 1832.
0 0 6

SEED :—
Hemp
Leek
Linseed
Lucerne
Maw
Millet
Mustard
Onion
Parsley
Peas
Piony
Quince
Rape
Sabadilla
Shrub
Trefoil
Worm
All Seeds
All other Seed
SENNA
SHIPS :—
Foreign
British

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>Shrubs. See Plants.</i>			
Shumach Cwt.	*0 1 0	0 1 0	0 1 0
<i>Silk, viz. :—</i>			
Knubs or Husks of Silk and Raw Silk ... Lb.	0 0 3	} See below for Duties in these Years.	
Thrown Silk, Dyed or not "	*0 7 6		
Undyed "	Treasury Order, 15th November 1825. 0 5 0		
Waste or Floss Silk, not otherwise enumerated or described "	0 0 3		
Manufactures of Silk, or of Silk and any other Material, not particularly enumerated, or otherwise charged with Duty "	Prohibited.		
<i>Silk, viz. :—(See above for Duties in 1825-26.)</i>			
Knubs or Husks of Silk Lb.		(Act 7 Geo. IV., c. 53.) From 5th July 1826 0 0 1	0 0 1
Raw Silk "		0 0 1	0 0 1
<i>Thrown, not Dyed, viz. :—</i>			
Singles "	} See above for duties on Silk in this year.	0 2 0	0 2 0
Tram "		0 3 0	0 3 0
Organzine and Crape Silk "		0 5 0	0 5 0
<i>Thrown Silk, Dyed, viz. :—</i>			
Singles or Tram "		0 4 0	0 4 0
Organzine and Crape Silk "		0 6 8	0 6 8
<i>Manufactures of Silk only, or whereof nine- tenth parts are of Silk, or no part is of Gold, Silver, or other Metal, viz. :—</i>			
<i>Stuffs, viz. :—</i>			
Plain Lb.		0 15 0	0 15 0
Figured "		1 0 0	1 0 0
Satin, Plain "		0 16 0	0 16 0
Figured "		1 1 0	1 1 0
Tissue or Brocaded "		1 0 0	1 0 0
Gauze, Plain "		0 17 0	0 17 0
Striped, Figured, or Brocaded "		1 7 6	1 7 6
Crape "	Prohibited.	0 16 0	0 16 0
Lisee "		0 17 4	0 17 4
China, Plain or Figured "		0 18 0	0 18 0
Velvet, Plain "		1 2 0	1 2 0
Figured "		1 7 6	1 7 6
<i>Ribbons, viz. :—</i>			
Plain "		0 15 0	0 15 0
Figured "		0 17 0	0 17 0

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	SHUMACH
0 0 1		For Duties in these Years, see pages 519 and 520.			
0 0 1					
0 2 0					
0 3 0					
0 5 0					
0 4 0					
0 6 8					
0 15 0					
1 0 0					
0 16 0					
1 1 0					
1 0 0					
0 17 0					
1 7 6					
0 16 0					
0 17 4					
0 18 0					
1 2 0					
1 7 6					
0 15 0					
0 17 0					

ARTICLES	1825-26	1826-27	1827-28
IMPORTS.			
<i>Silk—continued.</i>			
<i>Manufactures of Silk only, &c.—continued.</i>			
<i>Ribbons, viz. :—continued.</i>			
Satin, Plain	<i>Lb.</i>	£ 0 16 0	£ 0 16 0
Figured	"	0 18 0	0 18 0
Of Gauze, Plain, or Figured	"	1 11 6	1 11 6
Of Velvet, Plain	"	1 2 0	1 2 0
Figured	"	1 7 6	1 7 6
Fancy Silk Net or Tricot	"	1 4 0	1 4 0
<i>Stockings, viz. :—</i>			
The dozen pairs (or if Half Stockings, the two dozen pairs), not being of greater weight than nine ounces	"	4 0 0	4 0 0
The dozen pairs (or if Half Stockings, the two dozen pairs), being of greater weight than nine ounces, and not of greater weight than twelve ounces	"	3 0 0	3 0 0
The dozen pairs (or if Half Stockings the two dozen pairs), being of greater weight than twelve ounces, and not of greater weight than one pound	"	1 10 0	1 10 0
The dozen pairs (or if Half Stockings, the two dozen pairs), being of greater weight than one pound, and not of greater weight than one pound and a half	"	1 1 0	1 1 0
The dozen pairs (or if Half Stockings, the two dozen pairs), being of greater weight than one pound and a half, and not of greater weight than two pounds	"	0 16 0	0 16 0
The dozen pairs (or if Half Stockings, the two dozen pairs), being of greater weight than two pounds	"	0 12 0	0 12 0
And, further, if with Figured or Lace Work in addition to the above Rates	"	0 12 0	0 12 0
Stocking Web	"	0 12 0	0 12 0
Gloves	"	0 15 0	0 15 0
Plain Silk Lace, called Net or Tulle	<i>Square Yard.</i>	0 1 4	0 1 4
<i>Manufactures of Silk mixed with other Materials, viz. :—</i>			
<i>Stuffs mixed with Gold, Silver, or other Metal, viz. :—</i>			
Plain	<i>Lb.</i>	1 10 0	1 10 0
Figured	"	1 16 0	1 16 0
<i>Gauze, viz. :—</i>			
Mixed with Gold, Silver, or other Metal, Plain or Figured	"	2 0 0	2 0 0
<i>Mixed with Cotton Thread, or Worsted, viz. :—</i>			
Plain	"	0 15 0	0 15 0
Striped or Figured	"	1 0 0	1 0 0
Mixed also with Gold, Silver, or other Metal, Plain or Figured	"	1 10 0	1 10 0

£ s. d.
(Act 7 Geo. IV., c. 55.)
From 5th July 1826.

Prohibited.

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
<p>£ s. d.</p>					
0 16 0					
0 18 0					
1 11 6					
1 2 0					
1 7 6					
1 4 0					
4 0 0					
3 0 0					
1 10 0					
1 1 0					
0 16 0					
0 12 0	For Duties in these Years, see pages 519 and 520.				
0 12 0					
0 12 0					
0 15 0					
0 1 4					
1 10 0					
1 16 0					
2 0 0					
0 15 0					
1 0 0					
1 10 0					

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d. <i>(Act 7 Geo. IV., c. 53.) 5th July 1826.</i>	£ s. d.
IMPORTS.			
Silk—continued.			
Manufactures of Silk mixed with other Materials— <i>continued.</i>			
Velvets or Shags of Silk, viz. :—			
Mixed with Gold, Silver, or other Metal	<i>Lb.</i>	2 4 0	2 4 0
Shot with Cotton or Thread only, viz. :—			
Plain	"	0 15 0	0 15 0
Figured	"	0 18 0	0 18 0
Mixed with Gold, Silver, or other Metal, Plain or Figured ...	"	1 10 0	1 10 0
Ribbons of Silks, viz. :—			
Mixed with Gold, Silver, or other Metal, viz. :—			
Plain	"	1 10 0	1 10 0
Figured	"	1 16 0	1 16 0
Ribbons of Gauze mixed with Gold, Silver, or other Metal, Plain or Figured ...	"	2 10 0	2 10 0
The produce of and imported from places within the limits of the East India Company's Charter, viz. :—			
Bandannoes and all other Handkerchiefs, in pieces not exceeding six yards in length	<i>Piece.</i>	0 6 0	0 6 0
If more than six yards in length, and not exceeding seven yards in length ...	"	0 7 0	0 7 0
And, further, for every additional length not exceeding a yard	"	0 1 0	0 1 0
Taffeties and other Plain or Figured Silks, not otherwise described	<i>Lb.</i>	0 10 0	0 10 0
Canton or China Crapes	"	0 10 0	0 10 0
If Flowered or Tamboured with Silk ...	"	1 4 0	1 4 0
Manufactures of Silk, or of Silk and any other Material, not otherwise charged with Duty	<i>For every £100 Value.</i>	30 0 0	30 0 0
All Piece Goods, whether otherwise enumerated or not, and however imported, if entered for Home Use before the 5th day of January 1827	"	30 0 0	30 0 0
Millinery of Silk, or of which the greater part of the Materials is of Silk, viz. :—			
Turbans or Caps	<i>Each.</i>	0 15 0	0 15 0
Hats or Bonnets	"	1 5 0	1 5 0
Dresses	"	2 10 0	2 10 0
Or and at the Option of the Officers of the Customs	<i>For every £100 Value.</i>	50 0 0	50 0 0
Manufactures of Silks, or of Silk and any other Material, not particularly enumerated or otherwise charged with Duty	"	30 0 0	30 0 0
Articles of Manufactures of Silk, or of Silk and any other Material, wholly or in part made up, not particularly enumerated or otherwise charged with Duty	"	30 0 0	30 0 0

1828-29			1829-30	1830-31	1831-32	1832-33
£	s.	d.				
2	4	0	} For Duties in these Years, see pages 519 and 520			
0	15	0				
0	18	0				
1	10	0				
1	10	0				
1	16	0				
2	10	0				
0	6	0				
0	7	0				
0	1	0				
0	10	0				
0	10	0				
1	4	0				
30	0	0				
30	0	0				
0	15	0				
1	5	0				
2	10	0				
50	0	0				
80	0	0				
30	0	0				

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>Silk—continued.</i>			
Knubs or Husks of Silk and Waste Silk ...	<i>Cwt.</i>		
Raw Silk	<i>Lb.</i>		
Thrown Silk, not dyed, viz. :—			
Singles	"		
Tram	"		
Organzine and Crape Silk	"		
Thrown Silk, dyed, viz. :—			
Singles or Tram	"		
Organzine and Crape Silk	"		
Manufactures of Silk, or of Silk mixed with any other Material, the produce of Europe, viz. :—			
Silk or Satin, Plain	<i>Lb.</i>		
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		
Silk or Satin, Figured or Brocaded	<i>Lb.</i>		
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		
Gauze, Plain	<i>Lb.</i>		
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		
Gauze, Striped, Figured, or Brocaded	<i>Lb.</i>		
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>	Prohibited.	For Duties from 1826-27 to 1828-29,
Crape, Plain	<i>Lb.</i>		
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		
Crape, Figured	<i>Lb.</i>		
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		
Velvet, Plain	<i>Lb.</i>		
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		
Velvet, Figured	<i>Lb.</i>		
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		
Ribbons, Embossed or Figured with Velvet	<i>Lb.</i>		
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		
And, further, if mixed with Gold, Silver, or other Metal, in addition to the above Rates, when the Duty is not charged according to the value	<i>Lb.</i>		
Fancy Silk Net or Tricot	"		
Plain Silk Lace or Net called Tulle	<i>Square Yard.</i>		
Manufactures of Silk, or of Silk mixed with any other Material, the produce of and imported from British Possessions within the limits of the East India Company's Charter...	<i>For every £100 Value.</i>		

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	(Act 10 Geo. IV. c. 88.) 6th July 1829.			
	0 1 0	0 1 0	0 1 0	0 1 0
	0 0 1	0 0 1	0 0 1	0 0 1
	0 1 6	0 1 6	0 1 6	0 1 6
	0 2 0	0 2 0	0 2 0	0 2 0
	0 3 6	0 3 6	0 3 6	0 3 6
	0 3 0	0 3 0	0 3 0	0 3 0
	0 5 2	0 5 2	0 5 2	0 5 2
	0 11 0	0 11 0	0 11 0	0 11 0
	25 0 0	25 0 0	25 0 0	25 0 0
	0 15 0	0 15 0	0 15 0	0 15 0
	30 0 0	30 0 0	30 0 0	30 0 0
	0 17 0	0 17 0	0 17 0	0 17 0
	30 0 0	30 0 0	30 0 0	30 0 0
	1 7 6	1 7 6	1 7 6	1 7 6
	30 0 0	30 0 0	30 0 0	30 0 0
	0 16 0	0 16 0	0 16 0	0 16 0
	30 0 0	30 0 0	30 0 0	30 0 0
	0 18 0	0 18 0	0 18 0	0 18 0
	30 0 0	30 0 0	30 0 0	30 0 0
	1 2 0	1 2 0	1 2 0	1 2 0
	30 0 0	30 0 0	30 0 0	30 0 0
	1 7 6	1 7 6	1 7 6	1 7 6
	30 0 0	30 0 0	30 0 0	30 0 0
	0 17 0	0 17 0	0 17 0	0 17 0
	30 0 0	30 0 0	30 0 0	30 0 0
	0 10 0	0 10 0	0 10 0	0 10 0
	1 4 0	1 4 0	1 4 0	1 4 0
	0 1 4	0 1 4	0 1 4	0 1 4
	20 0 0	20 0 0	20 0 0	20 0 0

see pages 512-517.

SILK

ARTICLES	1825-26	1826-27	1827-28
IMPORTS.			
<i>Silk—continued</i>			
Millinery of Silk, or of which the greater part of the Materials is of Silk, viz. :—			
Turbans or Caps <i>Each.</i>			
Hats or Bonnets "			
Dresses "			
Or and at the option of the Officers of the Customs <i>For every £100 Value.</i>	Prohibited.	For Duties from	1826-7 to 1828-9, see
Manufactures of Silk, or of Silk and any other Material, not particularly enumerated or otherwise charged with Duty "			
Articles of Manufactures of Silk, or of Silk and any other Material, wholly or in part made up, not particularly enumerated or otherwise charged with Duty "			
Drawback on Exportation of Silk Goods manufactured in the United Kingdom :—			
For every Pound of Stuffs or Ribbons of Silk composed of Silk only, and being of the value of Fourteen Shillings at least	—	—	—
For every Pound of Stuffs or Ribbons of Silk and Cotton mixed, whereof one-half at least shall be Silk, and being of the value of Four Shillings and Eightpence at least	—	—	—
For every Pound of Stuffs or Ribbons of Silk and Worsted mixed, whereof one-half at least shall be Silk, and being of the value of Two Shillings and Fourpence at least	—	—	—
Silk Worm Gut <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Skates for sliding "	*20 0 0	20 0 0	20 0 0
Skins, Furs, Pelts and Tails, viz. :—			
Badger Skins, undressed <i>Skin.</i>	0 1 6	0 1 6	0 1 6
Drawback "	0 1 4	0 1 4	0 1 4
Bear Skins, undressed "	0 4 6	0 4 6	0 4 6
Undressed, imported from any British Possession in America "	0 2 6	0 2 6	0 2 6
Beaver Skins, undressed "	0 0 8	0 0 8	0 0 8
Undressed, imported from any British Possession in America "	0 0 4	0 0 4	0 0 4
Calabar Skins. <i>See Squirrel Skins.</i>			
Calf Skins and Kip Skins in the Hair, not tanned, tawed, curried, or in any way dressed :—			
Dry <i>Cwt.</i>	0 4 8	0 4 8	0 4 8
Wet "	0 2 4	0 2 4	0 2 4
The produce of and imported from the West Coast of Africa, each Skin not exceeding 7 lbs. weight... .. "	0 2 4	0 2 4	0 2 4
The produce of and imported from any British Possession, viz. :—		<i>(Act 7 Geo. IV., c. 48.)</i> From 5th July 1826.	
Dry	} Not separately rated in 1825-26. }	0 2 4	0 2 4
Wet		0 1 2	0 1 2

* From 5th July 1826 (8 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d. (Act 10 Geo. IV, c. 83.) 6th July 1829.	£ s. d.	£ s. d.	£ s. d.	
	0 15 0	0 15 0	0 15 0	0 15 0	SILK
	1 5 0	1 5 0	1 5 0	1 5 0	
	2 10 0	2 10 0	2 10 0	2 10 0	
See pages 512-517.	40 0 0	40 0 0	40 0 0	40 0 0	
	30 0 0	30 0 0	30 0 0	30 0 0	
	30 0 0	30 0 0	30 0 0	30 0 0	
—	0 3 6	0 3 6	0 3 6	0 3 6	
—	0 1 2	0 1 2	0 1 2	0 1 2	
—	0 0 7	0 0 7	0 0 7	0 0 7	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	SILK WORM GUT
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	SKATES
					SKINS, &c. :—
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	Badger
0 1 4	0 1 4	0 1 4	0 1 4	0 1 4	
0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	Bear
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	
0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	Beaver
0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	
0 4 8	0 4 8	0 4 8	0 4 8	0 4 8	Calf
0 2 4	0 2 4	0 2 4	0 2 4	0 2 4	
0 2 4	0 2 4	0 2 4	0 2 4	0 2 4	
0 2 4	0 2 4	0 2 4	0 2 4	0 2 4	
0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	

ARTICLES	1825-26			1826-27			1827-28		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
<i>Skins, Furs, &c.—continued.</i>									
<i>Calf Skins and Kip Skins—continued.</i>									
Tanned and not otherwise dressed ... <i>Lb.</i>	0	1	0	0	1	0	0	1	0
Cat Skins, undressed <i>Skin.</i>	0	0	6	0	0	6	0	0	6
Undressed, imported from any British Possession in America	0	0	3	0	0	3	0	0	3
Coney Skins, undressed <i>100 Skins.</i>	0	1	0	0	1	0	0	1	0
Deer Skins, undressed <i>Skin.</i>	0	0	2	0	0	2	0	0	2
Undressed, the produce of and imported from any British Possession in America... <i>100 Skins.</i>	0	1	0	0	1	0	0	1	0
Drawback	0	0	6	0	0	6	0	0	6
Indian, half dressed <i>Skin.</i>	0	0	8	0	0	8	0	0	8
Undressed or shaved	0	0	4	0	0	4	0	0	4
Dog Skins, in the Hair, not tanned, tawed, or in way dressed <i>Dozen Skins.</i>	0	0	10	0	0	10	0	0	10
Dog Fish Skins, undressed	0	5	2	0	5	2	0	5	2
Undressed, of British taking, and imported direct from Newfoundland	*0	0	1	0	0	1	0	0	1
Elk Skins, in the Hair, not tanned, tawed, curried, or in way dressed <i>Skin.</i>	0	1	0	0	1	0	0	1	0
Ermine Skins, undressed	0	0	8	0	0	8	0	0	8
Drawback	0	0	7	0	0	7	0	0	7
Fisher Skins, undressed	0	1	0	0	1	0	0	1	0
Undressed, imported from any British Possession in America	0	0	6	0	0	6	0	0	6
Fitch Skins, undressed <i>Dozen Skins.</i>	0	3	2	0	3	2	0	3	2
Drawback	0	2	10	0	2	10	0	2	10

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33		
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
(Act of Geo. IV., c. 76.) 11th August 1828. 0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	SKINS :—	
The produce of and imported from any British Possession, Lb. 0 0 4½	0 0 4½	0 0 4½	0 0 4½	0 0 4½		
Tanned and not other- wise dressed, cut or trimmed, Lb. 0 1 2	0 1 2	0 1 2	0 1 2	0 1 2		
The produce of and imported from any British Possession, Lb. 0 0 7	0 0 7	0 0 7	0 0 7	0 0 7		Calf
Tawed, curried, or in any way dressed, Lb. 0 1 0	0 1 0	0 1 0	0 1 0	0 1 0		
The produce of and imported from any British Possession, Lb. 0 0 6	0 0 6	0 0 6	0 0 6	0 0 6		Cat
Cut or trimmed, Lb. 0 1 6.	0 1 6	0 1 6	0 1 6	0 1 6		
The produce of and imported from any British Possession, Lb. 0 0 9	0 0 9	0 0 9	0 0 9	0 0 9		Coney
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6		
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3		Deer
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0		
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	Dog	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0		
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Dog Fish	
0 0 8	0 0 8	0 0 8	0 0 8	0 0 8		
0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	Elk	
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10		
0 5 2	0 5 2	0 5 2	0 5 2	0 5 2	Ermine	
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1		
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Fisher	
0 0 8	0 0 8	0 0 8	0 0 8	0 0 8		
0 0 7	0 0 7	0 0 7	0 0 7	0 0 7	Fitch	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0		
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Fitch	
0 3 2	0 3 2	0 3 2	0 3 2	0 3 2		
0 2 10	0 2 10	0 2 10	0 2 10	0 2 10		

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>Skins—continued.</i>			
Fox Skins, undressed <i>Skin.</i>	0 0 8	0 0 8	0 0 8
Undressed, imported from any British Possession in America "	0 0 4	0 0 4	0 0 4
Tails, undressed <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Goat Skins, viz. :—			
Raw or undressed <i>Dozen Skins.</i>	0 2 10	0 2 10	0 2 10
Tanned "	2 0 0	2 0 0	2 0 0
Hare Skins, undressed <i>100 Skins.</i>	*0 1 0	0 1 0	0 1 0
Husse Skins, undressed <i>Skin.</i>	0 0 6	0 0 6	0 0 6
Kid Skins in the Hair <i>100 Skins</i>	*0 1 6	0 1 6	0 1 6
Drawback "	*0 1 4	0 1 4	0 1 4
Dressed "	*0 10 0	0 10 0	0 10 0
Dressed and dyed or coloured "	Not separately rated in 1825-26.	(Act 7 Geo. IV., c. 48.) From 5th July 1826. 0 15 0	0 15 0
Kip Skins. <i>See Calf Skins.</i>			
Lamb Skins, viz. :—			
Undressed in the wool <i>100 Skins.</i>	*0 1 6	0 1 6	0 1 6
Tanned or tawed "	*0 10 0	0 10 0	0 10 0
Tanned or tawed and dyed or coloured "	Not separately rated in 1825-26.	(Act 7 Geo. IV., c. 48.) From 5th July 1826. 0 15 0	0 15 0
Dressed in oil "	4 0 0	4 0 0	4 0 0
Leopard Skins, undressed <i>Skin.</i>	0 9 6	0 9 6	0 9 6
Drawback "	0 9 0	0 9 0	0 9 0
Lion Skins, undressed "	0 6 0	0 6 0	0 6 0
Martin Skins, undressed "	0 0 6	0 0 6	0 0 6
Undressed, imported from any British Possession in America "	0 0 3	0 0 3	0 0 3
Undressed, the produce of any British Possession within the limits of the East India Company's Charter <i>Skin.</i>	0 1 3	0 1 3	0 1 3
Tails, undressed <i>100 Tails.</i>	0 16 3	0 16 3	0 16 3
Drawback "	0 15 6	0 15 6	0 15 6

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	SKINS:—
0	0	4	0	0	4	0	0	4	0	0	4	0	0	4		Fox
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	Goat
0	2	10	0	2	10	0	2	10	0	2	10	0	2	10		Hare
2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	Husse
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0		Kangaroo
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	Kid
<i>(Act 9 Geo. IV., c. 76.)</i> From 10th Aug. 1828. Kangaroo Skins, raw and undressed, imported from any British Possession, For every £100 Value 5 0 0			5	0	0	5	0	0	5	0	0	5	0	0		Lamb
0	1	6	<i>(Act 10 Geo. IV., c. 43.)</i> From 21st June 1829.			0	0	4	0	0	4	0	0	4	Leopard
0	1	4	Repealed.			0	10	0	0	10	0	0	10	0		Lion
0	10	0	0	10	0	0	15	0	0	15	0	0	15	0	Martin
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0		Repealed From 3rd Aug. 1832.
0	1	6	<i>(Act 10 Geo. IV., c. 43.)</i> From 21st June 1829.			0	0	4	0	0	4	0	0	4	Repealed From 3rd Aug. 1832.
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0		Repealed From 3rd Aug. 1832.
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	Repealed From 3rd Aug. 1832.
4	0	0	4	0	0	4	0	0	4	0	0	4	0	0		Repealed From 3rd Aug. 1832.
0	9	6	0	9	6	0	9	6	0	9	6	0	9	6	Repealed From 3rd Aug. 1832.
0	9	0	0	9	0	0	9	0	0	9	0	0	9	0		Repealed From 3rd Aug. 1832.
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	Repealed From 3rd Aug. 1832.
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6		Repealed From 3rd Aug. 1832.
<i>(Act 9 Geo. IV., c. 76.)</i> From 10th Aug. 1828. Undressed, imported from any British Possession. Skin 0 0 3			0	0	3	0	0	3	0	0	3	0	0	3	Repealed From 3rd Aug. 1832.
0	16	3	0	16	3	0	16	3	0	16	3	0	16	3		Repealed From 3rd Aug. 1832.
0	15	6	0	15	6	0	15	6	0	15	6	0	15	6	

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>Skins—continued.</i>			
Mink Skins, undressed <i>Skin.</i>	0 0 4	0 0 4	0 0 4
Undressed, imported from any British Possession in America "	0 0 2	0 0 2	0 0 2
Dressed "	0 2 0	0 2 0	0 2 0
Mole Skins, undressed <i>Dozen Skins.</i>	0 0 6	0 0 6	0 0 6
Drawback "	0 0 5	0 0 5	0 0 5
Musquash Skins, undressed <i>100 Skins.</i>	*0 1 0	0 1 0	0 1 0
Nutria Skins, undressed "	0 12 6	0 12 6	0 12 6
Otter Skins, undressed <i>Skin.</i>	0 1 6	0 1 6	0 1 6
Undressed, imported from any British Possession in America "	0 1 0	0 1 0	0 1 0
Ounce Skins, undressed "	0 7 6	0 7 6	0 7 6
Panther Skins, undressed "	0 9 6	0 9 6	0 9 6
Pelts of Goats, undressed <i>Dozen Pelts.</i>	0 3 0	0 3 0	0 3 0
Dressed "	0 6 0	0 6 0	0 6 0
Of all other Sorts, undressed <i>100 Pelts.</i>	0 17 0	0 17 0	0 17 0
Raccoon Skins, undressed <i>Skin.</i>	0 0 2	0 0 2	0 0 2
Undressed, imported from any British Possession in America "	0 0 1	0 0 1	0 0 1
Sable Skins, undressed "	0 8 4	0 8 4	0 8 4
Drawback "	0 7 6	0 7 6	0 7 6
• Tails or Tips of Sable, undressed <i>Piece.</i>	0 1 3	0 1 3	0 1 3
Drawback "	0 1 1	0 1 1	0 1 1
Seal Skins, in the hair, not tanned, tawed, or in any way dressed <i>Skin.</i>	0 0 3	0 0 3	0 0 3
Of British taking, and imported directly from Newfoundland "	0 0 1	0 0 1	0 0 1
Taken in any Foreign Fishery by persons not being British Subjects "	*0 1 0	0 1 0	0 1 0
Sheep Skins, undressed in the Wool <i>Dozen Skins.</i>	*0 1 0	0 1 0	0 1 0
Tanned or tawed <i>100 Skins.</i>	2 0 0	2 0 0	2 0 0
Dressed in Oil "	4 0 0	4 0 0	4 0 0
Squirrel or Calabar Skins, undressed "	0 11 6	0 11 6	0 11 6
Drawback "	0 10 4	0 10 4	0 10 4
Tawed... .. "	0 17 6	0 17 6	0 17 6
Tails, undressed <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Swan Skins, undressed <i>Skin.</i>	*0 1 0	0 1 0	0 1 0
Tiger Skins, undressed "	0 9 6	0 9 6	0 9 6
Drawback "	0 8 6	0 8 6	0 8 6

* From 5th July 1825 (8 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	SKINS:—	
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2		Mink
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0		Mole
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6		
0	0	5	0	0	5	0	0	5	0	0	5	0	0	5		Repealed From 3rd Aug. 1832.
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0		Musquash
0	12	6	0	12	6	0	12	6	0	12	6	0	12	6		Nutria
0	1	6	0	1	6	0	1	6	0	1	6	0	1	6		Otter
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0		
0	7	6	0	7	6	0	7	6	0	7	6	0	7	6		Ounce
0	9	6	0	9	6	0	9	6	0	9	6	0	9	6		Panther
0	3	0	0	3	0	0	3	0	0	3	0	0	3	0		Pelts
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0		
0	17	0	0	17	0	0	17	0	0	17	0	0	17	0		Raccoon
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2		
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1		Sable
0	8	4	0	8	4	0	8	4	0	8	4	0	8	4		
0	7	6	0	7	6	0	7	6	0	7	6	0	7	6		Repealed From 3rd Aug. 1832.
0	1	3	0	1	3	0	1	3	0	1	3	0	1	3		Seal
0	1	1	0	1	1	0	1	1	0	1	1	0	1	1			Repealed From 3rd Aug. 1832.
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	Sheep	
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1		<i>(Act 2 & 3 Will. IV., c. 84.)</i> From 3rd Aug. 1832. Of British taking, Dozen skins,
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Squirrel	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0		
2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	Tiger	
4	0	0	4	0	0	4	0	0	4	0	0	4	0	0		
0	11	6	0	11	6	0	11	6	0	11	6	0	11	6	Swan	
0	10	4	0	10	4	0	10	4	0	10	4	0	10	4		Repealed From 3rd Aug. 1832.
0	17	6	0	17	6	0	17	6	0	17	6	0	17	6	Tiger	
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0		
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Tiger	
0	9	6	0	9	6	0	9	6	0	9	6	0	9	6		
0	8	6	0	8	6	0	8	6	0	8	6	0	8	6	Repealed From 3rd Aug. 1832.	

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>Skins—continued.</i>			
Weasel Skins, undressed 100 <i>Skins.</i>	0 4 9	0 4 9	0 4 9
Drawback "	0 4 3	0 4 3	0 4 3
Wolf Skins, undressed <i>Skin.</i>	0 2 0	0 2 0	0 2 0
Undressed, imported from any British Possession in America "	0 1 0	0 1 0	0 1 0
Tawed... .. "	0 17 6	0 17 6	0 17 6
Wolverings, undressed "	0 1 0	0 1 0	0 1 0
Undressed, imported from any British Possession in America "	0 0 6	0 0 6	0 0 6
Skins and Furs, or Pieces of Skins and Furs, raw or undressed, not particularly enumerated or described nor otherwise charged with Duty <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Skins and Furs, or Pieces of Skins and Furs, tanned, tawed, curried, or in any way dressed, not particularly enumerated or described, nor otherwise charged with Duty "	75 0 0	75 0 0	75 0 0
Slate. <i>See Stone.</i>			
Slick Stones. <i>See Stone.</i>			
Smalts <i>Lb.</i>	0 0 8½	0 0 7½	0 0 6
Snuff "	0 6 0	0 6 0	0 6 0
Soap, viz.:—			
Hard <i>Cwt.</i>	4 10 0	4 10 0	4 10 0
Soft "	3 11 3	3 11 3	3 11 3
The produce of any British Possession in the East Indies, viz.:—			
Hard "	1 8 0	1 8 0	1 8 0
Soft "	1 3 0	1 3 0	1 3 0
Soapers' Waste <i>Ton.</i>	0 3 2	0 3 2	0 3 2
Soda. <i>See Alkali.</i>			
South Sea Duties. <i>See page 550.</i>			
Spa Ware <i>For every £100 Value.</i>	*30 0 0	80 0 0	30 0 0
Specimens of such Minerals, Fossils, or Ores, which are not particularly enumerated or described, nor otherwise charged with Duty, each Specimen not exceeding in weight 14 lbs.	Free.	Free.	Free.
Exceeding in weight 14 lbs. each <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Illustrative of Natural History, not otherwise enumerated or described	* Free.	Free.	Free.

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	4	9	0	4	9	0	4	9	0	4	9	0	4	9	SKINS :--
0	4	3	0	4	3	0	4	3	0	4	3	0	4	3		} Weasel
	2	0	0	2	0	0	2	0	0	2	0	0	2	0	} Repealed From 3rd Aug. 1832.
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0		} Wolf
0	17	6	0	17	6	0	17	6	0	17	6	0	17	6	} Wolverings
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0		} Wolverings
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	} Pieces
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0		} Pieces
75	0	0	75	0	0	75	0	0	75	0	0	75	0	0	} Pieces
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6		} (Act 1 & 2 Will. IV., c. 84.) From 3rd Aug. 1832.
0	0	6	0	0	6	0	0	6	0	0	6	0	0	4	SMALTS
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	SNUFF
4	10	0	4	10	0	4	10	0	4	10	0	4	10	0	} SOAP
3	11	3	3	11	3	3	11	3	3	11	3	3	11	3		} SOAP
1	8	0	1	8	0	1	8	0	1	8	0	1	8	0	} SOAP
1	3	0	1	3	0	1	3	0	1	3	0		3	0		} SOAPERS' WASTE
0	3	2	0	3	2	0	3	2	0	3	2	0	3	2	SOAPERS' WASTE
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	SPA WARE
Free.			Free.			Free.			Free.			Free.			} SPECIMENS, &c.
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0		SPECIMENS, &c.
Free.			Free.			Free.			Free.			Free.			

ARTICLES	1825-26	1826-27	1827-28
	£ s. d. (Act 6 Geo. IV., c. 111) 5th January 1826.	£ s. d. (Act 6 Geo. IV., c. 111.) From 5th July 1826.	£ s. d. (Act 6 Geo. IV., c. 111.) From 5th July 1827.
IMPORTS.			
Speckled Wood, viz. :—			
The produce of and imported from any British Possession Ton.	0 16 3	0 16 3	0 16 3
Of any other Place or if otherwise imported	8 14 2	8 14 2	8 14 2
Spelter Cwt.	*0 14 0	0 12 0	0 10 0
Spermaceti, fine Lb.	0 1 6	0 1 6	0 1 6
Spikenard, or Nardus Indica... ..	0 2 9	0 2 9	0 2 9
Drawback	0 1 10	0 1 10	0 1 10
Spirits or Strong Waters of all Sorts, viz. :—			
For every Gallon† of such Spirits or Strong Waters of any strength not exceeding the strength of Proof by Sykes's Hydrometer, and so in proportion for any greater strength than the strength of Proof, and for any greater or less quantity than a Gallon, viz. :—			
Not being Spirits or Strong Waters, the produce of any British Possession in America or any British Possession within the limits of the East India Company's Charter, and not being Sweetened Spirits or Spirits mixed with any Article, so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer	1 2 6	1 2 6	1 2 6
Spirits or Strong Waters, the produce of any British Possession in America, not being sweetened Spirits or Spirits so mixed as aforesaid	0 8 6	0 8 6	0 8 6
Spirits or Strong Waters, the produce of any British Possession within the limits of the East India Company's Charter, not being Sweetened Spirits or Spirits so mixed as aforesaid	1 0 0	1 0 0	1 0 0
Spirits, Cordials, or Strong Waters respectively (not being the produce of any British Possession in America) sweetened or mixed with any article so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer	1 10 0	1 10 0	1 10 0
Spirits, Cordials, or Strong Waters respectively, being the produce of any British Possession in America, sweetened or mixed with any article so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer	1 0 0	1 0 0	1 0 0
Rum Shrub, however sweetened, the produce of and imported from any British Possession in America... ..	Not separately rated in 1825-26.	(Act 7 Geo. IV., c. 48.) From 5th July 1826. 0 8 6	0 8 6
Spirits or Strong Waters imported into the United Kingdom, mixed with any Ingredient, and although thereby coming under some other Denomination, shall, nevertheless, be deemed to be Spirits or Strong Waters, and be subject to Duty as such. (Act 7 & 8 Geo. IV., c. 50). 6th July 1827.			

* From 5 July 1825 (6 Geo. IV., c. 104).

† This means the Imperial Gallon; see 5 Geo. IV., c. 74, and 6 Geo. IV., c. 12.

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 16 3	0 16 3	0 16 3	0 16 3	0 16 3	} SPECKLED WOOD
8 14 2	8 14 2	8 14 2	8 14 2	8 14 2	
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	} SPELTER
				<i>(Act 1 & 2 Will. IV., c. 84.)</i> From 3rd Aug. 1832. Spelter in Cakes, <i>(Act. 0 2 0)</i>	
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	SPERMACETI
0 2 9	0 2 9	0 2 9	0 2 9	0 2 9	} SPIKENARD
0 1 10	0 1 10	0 1 10	0 1 10	Repealed From 3rd Aug. 1832.	
1 2 6	1 2 6	1 2 6	1 2 6	1 2 6	}
0 8 6	0 8 6	<i>(Act 1 Will. IV., c. 48.)</i> On and after 14th June 1830. 0 9 0	0 9 0	0 9 0	
<i>(Act 9 Geo. IV., c. 76.)</i> From 10th Aug. 1823. 0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	} SPIRITS, &c.
1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	}
0 8 6	0 8 6	<i>(Act 1 Will. IV., c. 48.)</i> On and after 14th June 1830. 0 9 0	0 9 0	0 9 0	

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Sponge Lb.	0 2 0	0 2 0	0 2 0
Drawback "	0 1 4	0 1 4	0 1 4
The produce of any British Possession "	*0 0 6	0 0 6	0 0 6
Squills, dried Cut.	1 0 0	1 0 0	1 0 0
Not dried "	0 5 0	0 5 0	0 5 0
Starch "	9 10 0	9 10 0	9 10 0
Stavesacre "	1 8 0	1 8 0	1 8 0
Drawback "	0 18 8	0 18 8	0 18 8
Steel or any Manufactures of Steel, not otherwise enumerated or described For every £100 Value.	*20 0 0	20 0 0	20 0 0
Stibium. See Antimony.			
Sticks, viz., Walking Canes. See Canes.			
Stones viz. :-			
Burrs for Mill Stones 100	3 16 0	3 16 0	3 16 0
Dog Stones, not exceeding 4 feet in diameter, above 6 and under 12 inches in thickness Pair.	6 3 6	6 3 6	6 3 6
Emery Stones Cut.	0 2 0	0 2 0	0 2 0
Filtering Stones For every £100 Value.	50 0 0	50 0 0	50 0 0
Flint Stones for Potters Ton.	0 2 6	0 2 6	0 2 6
Grave Stones of Marble, polished, each not containing more than 2 feet square Square Foot, Superficial Measure.	0 2 6	0 2 6	0 2 6
Unpolished "	0 0 10	0 0 10	0 0 10
Not of Marble, polished or unpolished "	0 0 6	0 0 6	0 0 6
Lime Stone For every £100 Value.	20 0 0	20 0 0	20 0 0
Marble Blocks Solid Foot.	0 3 0	0 1 0	0 1 0
Marble in any way manufactured (except Grave Stones and Paving Stones each not containing more than 2 feet square Cut.	0 3 0	0 3 0	0 3 0
Marble Paving Stones, polished, each not containing more than 2 feet square Square Foot, Superficial Measure.	0 0 10	0 0 10	0 0 10
Rough "	0 0 6	0 0 6	0 0 6

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	2	0	0	2	0	0	2	0	0	2	0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 0 6			SPONGE
0	1	4	0	1	4	0	1	4	0	1	4	Repealed.			
0	0	6	0	0	6	0	0	6	0	0	6	0 0 1			
1	0	0	1	0	0	1	0	0	1	0	0	0 8 0			SQUILLS
0	5	0	0	5	0	0	5	0	0	5	0	0 1 0			
9	10	0	9	10	0	9	10	0	9	10	0	9 10 0			STARCH
1	8	0	1	8	0	1	8	0	1	8	0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 4 0			STAVESACORE
0	18	8	0	18	8	0	18	8	0	18	8	Repealed.			
20	0	0	20	0	0	20	0	0	20	0	0	20 0 0			STEEL
						Not separately rated prior to 1832-3.						(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Steel, unwrought, prepared in and imported from any British Pos- session in Asia, Africa or America, Tbn 0 1 0			
3	16	0	3	16	0	3	16	0	3	16	0	3 16 0			STONES:— BURRS
6	3	6	6	3	6	6	3	6	6	3	6	6 3 6			Dog
0	2	0	0	2	0	0	2	0	0	2	0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Tbn 0 1 0			Emery
50	0	0	50	0	0	50	0	0	50	0	0	50 0 0			Filtering
0	2	6	0	2	6	0	2	6	0	2	6	0 2 6			Flint
0	2	6	0	2	6	0	2	6	0	2	6	0 2 6			Grave
0	0	10	0	0	10	0	0	10	0	0	10	0 0 10			
0	0	6	0	0	6	0	0	6	0	0	6	0 0 6			
20	0	0	20	0	0	20	0	0	20	0	0	20 0 0			Lime Stone
0	1	0	0	1	0	0	1	0	0	1	0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. Free.			Marble Blocks
0	3	0	0	3	0	0	3	0	0	3	0	0 3 0			Marble (manu- factured)
0	0	10	0	0	10	0	0	10	0	0	10	0 0 10			Marble Paving Stones
0	0	6	0	0	6	0	0	6	0	0	6	0 0 6			

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>Stones—continued.</i>			
Mill Stones above 4 feet in diameter, if 12 inches in thickness or upwards	Pair. 11 8 0	11 8 0	11 8 0
Paving Stones, not of Marble	100 Sq. Feet, Superficial Measure. 0 12 0	0 12 0	0 12 0
Pebble Stones	Ton. 0 13 6	0 13 6	0 13 6
Polishing Stones	For every £100 Value. 20 0 0	20 0 0	20 0 0
Pumice Stones	Ton. 1 13 4	1 13 4	1 13 4
Quern Stones, under 3 feet in diameter, and not exceeding 6 inches in thickness	Pair. 0 8 9	0 8 9	0 8 9
Three feet in diameter, and not above 4 feet in diameter, and not exceeding 6 inches in thickness	" 0 17 6	0 17 6	0 17 6
Rag Stones	For every £100 Value. 20 0 0	20 0 0	20 0 0
Slate, the produce of the Islands of Guernsey, Jersey, Sark, Alderney, or Man, and imported from those Islands respectively	" 26 8 0	26 8 0	26 8 0
Slates, the produce of any other country, not otherwise enumerated or described... ..	" 66 10 0	66 10 0	66 10 0
Slates in Frames	Dozen. 0 3 0	0 3 0	0 3 0
Slick Stones	100 0 8 0	0 8 0	0 8 0
Stone, sculptured, or Mosaic work	Cwt. *0 2 6	0 2 6	0 2 6
Stones to be used for purpose of Lithography	" 0 3 0	0 3 0	0 3 0
Whetstones	100 0 8 9	0 8 9	0 8 9
Stones not particularly enumerated or described, nor otherwise charged with duty	For every £100 Value! 66 10 0	66 10 0	66 10 0
NOTE.—If any Statue, Group of Figures, or other Stone or Marble Ornament, carved out of the same block, shall exceed one ton weight, the duty to be charged thereon shall be estimated at the rate payable for one ton weight, and no more.			
<i>Storax or Styrax, viz. :—</i>			
Oalamita	Lb. 0 2 0	0 2 0	0 2 0
Drawback	" 0 1 4	0 1 4	0 1 4
Liquida	" 0 3 4	0 3 4	0 3 4
Drawback	" 0 2 2	0 2 2	0 2 2
In the Tear or Gum	" 0 8 4	0 8 4	0 8 4
Drawback	" 0 5 6	0 5 6	0 5 6
<i>Succades, viz. :—</i>			
The produce of any British Possession in America	" *0 0 3	0 0 3	0 0 3
The produce of any British Possession within the limits of the East India Company's Charter	" *0 0 6	0 0 6	0 0 6
The produce of any other place	" *0 3 2	0 3 2	0 3 2

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32			1832-33				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
11	8	0	11	8	0	11	8	0	11	8	0	11	8	0	STONES :— Mill Paving Pebble Polishing Pumice Quern Rag Slate Slates Slick Stone (sculptured) Stone (for Lithography) Whetstones Stones not particularly enumerated	
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0		
0	13	6	0	13	6	0	13	6	0	13	6	0	13	6		
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0		
1	13	4	1	13	4	1	13	4	1	13	4	1	13	4		
0	8	9	0	8	9	0	8	9	0	8	9	0	8	9		
0	17	6	0	17	6	0	17	6	0	17	6	0	17	6		
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0		
26	8	0	26	8	0	26	8	0	(Act. 1 & 2 Will. IV., c. 16.) On & from 1 Mar. 1831. Free			Free	26	8		0
66	10	0	66	10	0	66	10	0	66	10	0	66	10	0		
0	3	0	0	3	0	0	3	0	0	3	0	0	3	0		
0	8	0	0	8	0	0	8	0	0	8	0	0	8	0		
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6		
0	3	0	0	3	0	0	3	0	0	3	0	0	3	0		
0	8	9	0	8	9	0	8	9	0	8	9	0	8	9		
66	10	0	66	10	0	66	10	0	66	10	0	66	10	0		
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0		
0	1	4	0	1	4	0	1	4	0	1	4	0	1	4		
0	3	4	0	3	4	0	3	4	0	3	4	0	3	4		
0	2	2	0	2	2	0	2	2	0	2	2	0	2	2		
0	8	4	0	8	4	0	8	4	0	8	4	0	8	4		
0	5	6	0	5	6	0	5	6	0	5	6	0	5	6		
															STORAX	
															STRAW FOR PLATTING.	
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	SUCCADES	
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6		
0	3	2	0	3	2	0	3	2	0	3	2	0	3	2		

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Succinum Lb.	0 1 8	0 1 8	0 1 8
Drawback "	0 1 1	0 1 1	0 1 1
Sugar. For duties and bounties, see Table of Contents, "Sugar."			
Sulphate of Quinine. See Quinine.			
Sulphur Impressions £100 Value. For every	5 0 0	5 0 0	5 0 0
Vivum. See Brimstone.			
Sumach. See Shumack.			
Sheep-washers' dirt, containing Bullion. See Bullion.			
Sweet Wood, viz. :—			
The produce of and imported from any British Possession Ton.	0 16 3	0 16 3	0 16 3
Of any other place, or if otherwise imported "	10 13 0	10 13 0	10 13 0
Tails, viz. :—			
Buffalo, Bull, Cow, or Ox Tails 100	0 6 0	0 6 0	0 6 0
Fox Tails. See Skins.			
Martin Tails. See Skins.			
Sable Tails. See Skins.			
Squirrel or Calabar Tails. See Skins.			
Talc Lb.	0 0 8	0 0 8	0 0 8
Tallow Cwt.	0 3 2	0 3 2	0 3 2
Tamarinds Lb.	0 0 8	0 0 8	0 0 8
The produce of any British Possession within the limits of the East India Company's Charter "	*0 0 6	0 0 6	0 0 6
The produce of any British Possession in America, or on the West Coast of Africa "	*0 0 2	0 0 2	0 0 2
Tapioca or Tapioca Powder Cwt.	1 10 0	0 10 0	0 10 0
Tar, viz. :—			
The Lust containing 12 Barrels, each Barrel not exceeding 31½ Gallons... .. Imperial Measure.	0 15 0	0 15 0	0 15 0
From 5th July 1825 to 1st January 1826 Standard Measure.	0 12 6		
The produce of any British Possession, the Lust containing 12 Barrels, each Barrel not exceeding 31½ Gallons Imperial Measure.	0 12 0	0 12 0	0 12 0
From 5th July 1825 to 1st January 1826 Standard Measure.	0 10 0		
Barbadoes Tar Lb.	0 0 5	0 0 5	0 0 5

* From 5th July 1825 (6 Geo. IV., c. 48.)

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 1 8	0 1 8	0 1 8	0 1 8	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 0 6	} SUCCINUM
0 1 1	0 1 1	0 1 1	0 1 1	Repealed.	
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	SULPHUR IMPRES- SIONS
0 16 8	0 16 8	0 16 8	0 16 8	0 16 8	} SWEET WOOD
10 13 0	10 13 0	10 13 0	10 13 0	10 13 0	
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	TAILS :— Buffalo .
0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	TALC
0 3 2	0 3 2	0 3 2	0 3 2	0 3 2	} TALLOW
(Act 9 Geo. IV., c. 78.) From 10th Aug. 1828. Tallow, imported from any British Possession in Asia, Africa, or America, Cwt. 0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	
0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	} TAMARINDS
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	} TAPIOCA
0 10 0	0 10 0	0 10 0	0 10 0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 0 1 0	
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	} TAR
0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	
0 0 5	(Act 10 Geo. IV., c. 43.) 22nd June 1829. Cwt. 0 2 6	0 2 6	0 2 6	0 2 6	

ARTICLES						1825-26	1826-27	1827-28
						£ s. d.	£ s. d.	£ s. d.
IMPORTS.						(Act 6 Geo. IV., c. 111.)		
						5th January 1826.		
Tares	...	...	...	...	Imperial Quarter.	0 10 0	0 10 0	0 10 0
Tarras	...	...	...	...	Imperial Bushel.	0 1 3	0 1 3	0 1 3
Tea, subject only to the Duty of Excise† ...	...	...	...	...	...	—	—	—
Teasles	...	...	...	...	1,000	*0 1 0	0 1 0	0 1 0
Teeth, viz. :—								
Elephants' Teeth	...	...	...	...	Cwt.	*1 0 0	1 0 0	1 0 0
Sea Cow, Sea Horse, or Sea Morse Teeth	...	...	...	...	„	3 4 0	3 4 0	3 4 0
Telescopes	...	...	...	...	For every £100 Value.	*30 0 0	30 0 0	30 0 0
Terra, viz. :—								
Japonica or Catechu	...	...	...	...	Cwt.	*0 3 0	0 3 0	0 3 0
Sienna	...	...	...	...	„	1 11 8	1 11 8	1 11 8
Umbra	...	...	...	...	„	0 12 0	0 12 0	0 12 0
Verde	...	...	...	...	„	0 16 0	0 16 0	0 16 0
Thread, viz. :—								
Bruges Thread	...	...	...	...	Dozen Lbs.	*0 15 0	0 15 0	0 15 0
Cotton Thread. See Cotton Manufactures.								
Outnal Thread	...	...	...	...	Dozen Lbs.	*0 15 0	0 15 0	0 15 0
Pack Thread	...	...	...	...	Cwt.	*0 15 0	0 15 0	0 15 0
Sisters Thread	...	...	...	...	Lb.	*0 4 0	0 4 0	0 4 0
Whited Brown Thread	...	...	...	...	Dozen Lbs.	*0 18 0	0 18 0	0 18 0
Not otherwise enumerated or described	...	...	...	...	For every £100 Value.	*25 0 0	25 0 0	25 0 0
Tiles	...	...	...	...	„	50 0 0	50 0 0	50 0 0
						Not separately rated prior to 1828-29. }		
Tin	...	...	...	...	Cwt.	*2 10 0	2 10 0	2 10 0
Manufactures of, not otherwise enumerated or described	...	...	...	...	For every £100 Value.	*20 0 0	20 0 0	20 0 0
Tinical. See Borax.								
Tin Foil	...	...	...	...	For every £100 Value.	*25 0 0	25 0 0	25 0 0

* From 5th July 1825 (6 Geo. IV., c. 104).

† The Excise duty upon Tea from 1825-26 to 1832-33 was as follows:—If sold above 2s. per lb., 100 per cent. *ad valorem*; if sold at or under 2s. per lb., 80 per cent. *ad valorem*.

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	TARES
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	TARRAS
—	—	—	—	—	TARTARIC ACID
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	TEASLES
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	TEETH :— Elephants'
3 4 0	3 4 0	3 4 0	3 4 0	3 4 0	Sea Cow, &c.
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	TELESCOPES
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	TERRA :— Japonica
1 11 8	1 11 8	1 11 8	1 11 8	1 11 8	Sienna
0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	Umbra
0 16 0	0 16 0	0 16 0	0 16 0	0 16 0	Verde
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	THREAD :— Bruges
0 15 0	0 15 0	3 15 0	0 15 0	0 15 0	Outnal
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	Pack
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Sisters
0 18 0	0 18 0	0 18 0	0 18 0	0 18 0	Whited Brown
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	Not enumerated
50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	TILES
(Act 9 Geo. IV., c. 76.) 11th August 1828. Dutch Tiles, For every £100 Value, 15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	
2 10 0	2 10 0	2 10 0	2 10 0	2 10 0	TIN
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	TIN FOIL

ARTICLES	1825-26	1826-27	1827-28
	£ s. d. (Act 6 Geo. IV., c. 111.) 5th January 1826.	£ s. d. (Act 7 Geo. IV., c. 48.) From 5th July 1826.	£ s. d.
IMPORTS.			
Tobacco, viz. :—		Tobacco, viz. :—	
Of the growth or produce of the United States of America, or any of the Territories or Dominions of the Emperor of Russia, or of the Ottoman or Turkish Empire, or from any Port or Place within the limits of the East India Company's Charter, unmanufactured ... Lb.	†0 4 0	Unmanufactured, Lb. 0 3 0	0 3 0
Of the growth or produce of any British Possession in America, unmanufactured ... "	*0 3 9	Unmanufactured, the produce of and imported from any British Possession in America, Lb. 0 2 9	0 2 9
Of the growth or produce of any other Place, unmanufactured "	0 6 0	0 9 0	0 9 0
Manufactured or Segars "	0 18 0	0 2 7½	0 2 7½
Drawback—Tobacco manufactured in the United Kingdom, at or within two miles of any Port into which Tobacco may be imported, made into Shag, Roll, or Carrot Tobacco "	*0 3 6		
Snuff. (See under "S.")			
Tobacco Pipes <i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0
Tongues <i>Dozen.</i>	0 3 0	0 3 0	0 3 0
Tooth Powder <i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0
Tornsal or Turnsole <i>Cwt.</i>	*0 5 0	0 5 0	0 5 0
Tortoise Shell, unmanufactured <i>Lb.</i>	*0 2 0	0 2 0	0 2 0
The produce of any British Possession in America, or on the West Coast of Africa ... ,	*0 1 0	0 1 0	0 1 0
Touch Stones <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Tow. See Flax.			
Toys <i>For every £100 Value.</i>	*20 0 0	20 0 0	20 0 0
Treacle of Venice <i>Lb.</i>	0 3 6	0 3 6	0 3 6
Trees. See Plants.			
Truffles <i>Lb.</i>	*0 2 6	0 2 6	0 2 6
Turbith "	0 2 6	0 2 6	0 2 6
Drawback "	0 1 8	0 1 8	0 1 8
Turmeric "	0 0 3	(Act 7 Geo. IV., c. 48.) From 5th July 1826. Cwt. 0 10 0	0 10 0
The produce of any British Possession in America, or on the West Coast of Africa ... ,	*0 0 2	Cwt. 0 3 0	0 3 0
Turnery, not otherwise enumerated or described ... <i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0

* From 5th July 1825 (6 Geo. IV., c. 104).

† The Act 6 Geo. IV., c. 104, accidentally left the duty on Tobacco of the United States at 3s. per lb. as against 3s. 9d. per lb. on Tobacco of British Possessions. Treasury Letter of 1st August 1825 sanctioned the taking of 3s. on Tobacco of British Possessions. The matter was set right in the ensuing session of Parliament.

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	
0 2 9	0 2 9	0 2 9	0 2 9	0 2 9	TOBACCO
0 9 0	0 9 0	0 9 0	0 9 0	0 9 0	
0 2 7½	0 2 7½	0 2 7½	0 2 7½	0 2 7½	
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	TOBACCO PIPES
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	TONGUES
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	TOOTH POWDER
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	TORNAL
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	
(Act 9 Geo. IV., c. 76.) From 10th Aug. 1828. Imported from any British Possession, Lb. 0 0 6	0 0 6	0 0 6	0 0 6	(Act 2 & 3 Will. IV., c. 34.) From 3rd Aug. 1832. 0 0 1	TORTOISE SHELL
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	TOUCH STONES
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	TOYS
0 3 6	0 3 6	0 3 6	0 3 6	0 3 6	TREACLE OF VENICE
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	TRUFFLES
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	
0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	Repealed From 3rd Aug. 1832. } TURBITH
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	
(Act 9 Geo. IV., c. 76.) From 10th Aug. 1828. Imported from any British Possession. 0 2 4	0 2 4	0 2 4	0 2 4	0 2 4	TURMERIC
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	TURNERY

ARTICLES	1825-26	1826-27	1827-28
IMPORTS.			
Turnsole. <i>See Tornsals.</i>			
Turpentine, viz. :-			
Not being of greater value than 12s. the cwt. thereof Cwt.	*0 4 4	0 4 4	0 4 4
Being of greater value than 12s. the cwt. thereof ..	*1 6 2	1 6 2	1 6 2
Of Venice, Soio, or Cyprus Lb.	*0 0 10	0 0 10	0 0 10
Drawback "	*0 0 6	0 0 6	0 0 6
Tutiae Lapis. <i>See Lapis.</i>			
Twine Cwt.	1 11 0	1 11 0	1 11 0
Valonia "	*0 1 6	0 1 6	0 1 6
Vanilloes Lb.	0 16 8	0 16 8	0 16 8
Varnish, not otherwise enumerated or described ... <i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0
Vases, ancient, not of Stone or Marble "	5 0 0	5 0 0	5 0 0
Vellum Skin.	0 7 2	0 7 2	0 7 2
Verdegris of all Sorts Lb.	*0 2 0	0 2 0	0 2 0
Verjuice Imperial Tun.	73 12 9	73 12 9	73 12 9
Vermicelli Lb.	0 0 8	0 0 8	0 0 8
Vermilion "	*0 1 0	0 1 0	0 1 0
Vetches. <i>See Tares.</i>			
Vinegar or Acetous Acid Imperial Tun.	18 18 0	18 18 0	18 18 0
From 5th July 1825 to 1st January 1826 ... Standard Tun.	15 15 0		
Vinelloes. <i>See Vanilloes.</i>			
Wafers Lb.	0 1 3	0 1 3	0 1 3
Washing Balls "	0 1 8	0 1 8	0 1 8
Watches of Gold, Silver, or other Metal ... <i>For every £100 Value.</i>	*25 0 0	25 0 0	25 0 0

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 4 4	0 4 4	0 4 4	0 4 4	0 4 4	TURPENTINE
	(Act 10 Geo. IV., c. 43.) 22nd June 1829. Being of greater value than 12s. and not greater than 15s. Oct. 0 5 4	0 5 4	0 5 4	0 5 4	
1 6 2	1 6 2	1 6 2	1 6 2	1 6 2	
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6 Repealed From 3rd Aug. 1832.	
1 11 0	1 11 0	1 11 0	1 11 0	1 11 0	TWINE
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6 (Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832.	VALONIA
0 16 8	0 16 8	0 16 8	0 16 8	0 5 0	VANELLOES
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	VARNISH
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	VASES
0 7 2	0 7 2	0 7 2	0 7 2	0 7 2	VELLUM
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0 (Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832.	VERDEGRIS
73 12 9	73 12 9	73 12 9	73 12 9	73 12 9	VERJUICE
0 0 8	0 0 8	0 0 8	0 0 8	0 0 8 (Act 2 & 3 Will. IV., c. 84.) 3rd August 1832.	VERMICELLI
0 1 0	0 1 0	0 1 0	0 1 0	0 0 6	VERMILION
18 18 0	18 18 0	18 18 0	18 18 0	18 18 0	VINEGAR
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	WAFERS
0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	WASHING BALLS
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	WATCHES

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Watch Glasses <i>For every £100 Value.</i>	*20 0 0	20 0 0	20 0 0
And further for every cwt.	4 0 0	4 0 0	4 0 0
Water, viz. :—			
Arquebusade } Citron ... } Cordial ... } <i>See Spirits.</i> Hungary ... } Lavender ... }			
Cologne Water, the flask, thirty of such flasks containing not more than one gallon ... <i>Imperial Measure</i>	0 1 0	0 1 0	0 1 0
Mineral or Natural Water, the dozen bottles or flasks, each bottle or flask not exceeding three pints "	0 4 0	0 4 0	0 4 0
Strong Water. <i>See Spirits.</i>			
Wax, viz. :—			
Bees' Wax, unmanufactured <i>Cwt.</i>	3 6 6	3 6 6	3 6 6
The produce of and imported from any British Possession "	2 6 6	2 6 6	2 6 6
		(Act 7 Geo. IV., c. 48.) From 5th July 1826. From any British Possession not within the limits of the East India Company's Charter.	
		Bees' Wax, unmanufactured, imported from any British Possession within the limits of the East India Company's Charter, <i>Cwt.</i> 2 6 6	
White or manufactured "	6 3 6	6 3 6	6 3 6
Myrtle Wax <i>Lb.</i>	0 1 0	0 1 0	0 1 0
Sealing Wax <i>For every £100 Value.</i>	*30 0 0	30 0 0	30 0 0
Weld <i>Cwt.</i>	*0 1 0	0 1 0	0 1 0
Whale Fins, viz. :—			
Taken and caught by a crew of a British ship, and imported direct from the Fishery, or from any British Possession, in a British Ship <i>Ton.</i>	*1 0 0	1 0 0	1 0 0
Of Foreign Fishing "	*95 0 0	95 0 0	95 0 0
Whipcord <i>Lb.</i>	0 1 0	0 1 0	0 1 0

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	WATCH GLASSES
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	WATER:— Cologne
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Mineral, &c.
	(Act 10 Geo. IV., c. 43.) 22nd June 1829.		(Act 1 & 2 Will. IV., c. 16.) From and after 1st January 1832.		
3 6 6	Wax, Bees', viz.:— Unbleached, Cwt. 1 10 0	1 10 0	3 0 0	3 0 0	
(Act 9 Geo. IV., c. 76.) 11th August 1828. Bees' Wax, imported from any British Possession, viz.:— Unbleached, Cwt. 0 10 0 In any degree bleached, Cwt. 1 0 0	In any degree bleached, Cwt. 3 0 0 Imported from any British Possession in Asia, Africa, or America, viz.:— Unbleached, Cwt. 0 10 0 In any degree bleached, Cwt. 1 0 0	3 0 0	4 10 0	4 10 0	WAX
6 3 6	1 0 0	1 0 0	2 10 0	2 10 0	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	WELD
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	WHALE FINS
95 0 0	95 0 0	95 0 0	95 0 0	95 0 0	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	WHIPCORD

ARTICLES	1825-26	1826-27	1827-28
IMPORTS.			
Wine, viz. :—			
The produce of His Majesty's Settlement of the Cape of Good Hope, or the Territories or Dependencies thereof, imported directly from thence			
	<i>Imperial Gallon.</i>		
French Wine	0 2 5	0 2 5	0 2 5
All Wine, not otherwise enumerated or described	0 7 3	0 7 3	0 7 3
	0 4 10	0 4 10	0 4 10
Drawback.—The full duties on Wine are drawn back upon exportation.			
Wine Lees, subject to the same Duty as Wine, but no Drawback is allowed on the Lees of Wine exported.			
Wire, viz. :—			
Brass or Copper, not otherwise described ...	<i>Cwt.</i>	*2 10 0	2 10 0
Gilt or Plated	<i>For every £100 Value.</i>	*25 0 0	25 0 0
Iron, not otherwise enumerated or described ...	<i>Cwt.</i>	*1 0 0	1 0 0
Latten	"	*1 0 0	1 0 0
Silver	<i>For every £100 Value.</i>	*25 0 0	25 0 0
Steel	<i>Lb.</i>	0 1 10	0 1 10
Woad	<i>Cwt.</i>	*0 3 0	0 3 0
Wood and Timber. <i>See</i> Table of Contents, "Wood."			
Wool, viz. :—			
Beaver Wool	<i>Lb.</i>	0 1 7	0 1 7
Cut and Combed	"	0 4 9	0 4 9
Bison or Buffalo Wool, the produce of and imported directly from any British Possession	"	0 0 4	0 0 4
Of any other place, or if otherwise imported	"	0 0 6	0 0 6
Carmenia Wool	"	0 0 1	0 0 1
Coney Wool	"	0 0 2	0 0 2
Cotton Wool, or Waste of Cotton Wool, viz. :—			
The produce of any British Possession in America, and imported directly from thence			
		Free.	Free.
(Act 7 Geo. IV., c. 48.) From 5th July 1826. The produce of and imported from Malta,			
Free.			
The produce of any other Country or Place or if otherwise imported			
	<i>For every £100 Value.</i>	6 0 0	6 0 0
Goat's Wool or Hair	<i>Lb.</i>	0 0 1	0 0 1
The produce of and imported from any British Possession			
		Free.	Free.

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 2 5	(Act 10 Geo. IV., c. 43.) 0 2 5	0 2 5	(Act 1 & 2 Will. IV., c. 30.) From and after 19th July 1831. Wine, viz. :- The produce of the Cape of Good Hope, or of the Territories or Dependencies thereof, and im- ported directly from thence, Gallon 0 2 9	0 2 9	WINE
0 7 3	0 7 3	0 7 3	All other Wine, Gallon 0 5 6	0 5 6	
0 4 10	0 4 10	0 4 10			
2 10 0	2 10 0	2 10 0	2 10 0	2 10 0	WIRE :- Brass or Copper
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	Gilt or Plated
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Iron
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Latten
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	Silver
0 1 10	0 1 10	0 1 10	0 1 10	0 1 10	Steel
0 3 0	0 3 0	0 3 0	0 3 0	(Act 1 & 2 Will. IV., c. 34.) From 3rd Aug. 1832. 0 1 0	WOOD
0 1 7	0 1 7	0 1 7	0 1 7	0 1 7	WOOD & TIMBER
0 4 9	0 4 9	0 4 9	0 4 9	0 4 9	WOOL :- Beaver
0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	Bison
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Carmenia
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Coney
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	
(Act 9 Geo. IV., c. 76.) 11th August 1828. Cotton Wool, or Waste of Cotton Wool, viz. :-Imported from any British Possession, Cwt. 0 0 4	0 0 4	0 0 4	(Act 1 & 2 Will. IV., c. 16.) 23rd August 1831. Cotton Wool, or Waste of Cotton Wool, viz. :-The produce of and imported from a British Possession, Cwt. 0 0 4	0 0 4	Cotton
The produce of any other Country or Place. For every £100 Value 6 0 0	6 0 0	6 0 0	Cwt. 0 5 10	0 5 10	
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Goat's
Free.	Free.	Free.	Free.	Free.	

Customs Tariffs of the United

ARTICLES	1825-26			1826-27			1827-28		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
<i>Wool—continued.</i>									
Hare's Wool Lb.	0	0	2	0	0	2	0	0	2
Lamb's Wool. <i>See Sheep's Wool.</i>									
Ostrich Wool Lb.	0	0	6	0	0	6	0	0	6
Polonia Wool "	0	0	6	0	0	6	0	0	6
Red Wool "	0	0	6	0	0	6	0	0	6
Sheep or Lamb's Wool, viz. :—									
The produce of and imported from any British Possession	*Free.			Free.			Free.		
The produce of or imported from any other Place, viz. :—									
Not being of the Value of 1s. the lb. thereof Lb.	*0	0	0½	0	0	0½	0	0	0½
Being of the Value of 1s. the lb. or upwards "	*0	0	1	0	0	1	0	0	1
<i>Woollens, viz. :—</i>									
Manufactures of Wool, not being Goat's Wool, or of Wool mixed with Cotton, not particularly enumerated or described, nor otherwise charged with Duty £100 Value.	*15 0 0			15 0 0			15 0 0		
Articles of Manufactures of Wool, not being Goat's Wool, or of Wool mixed with Cotton, wholly or in part made up, not otherwise charged with Duty "	Not separately rated in 1825-26.			(Act 7 Geo. IV., c. 48.) From 5th July 1826. 20 0 0			20 0 0		
<i>Wreck. See Derelict.</i>									
<i>Yarn, viz. :—</i>									
Cable Yarn Cwt.	*0	10	9	0	10	9	0	10	9
Camel or Mohair Yarn Lb.	*0	0	3	(Act 7 Geo. IV., c. 48.) From 5th July 1826. 0 0 1			0	0	1
Grogram Yarn "	*0	0	6	0	0	6	0	0	6
Raw Linen Yarn Cwt.	0	1	0	0	1	0	0	1	0
Worsted Yarn, being of two or more Threads, twisted or thrown Lb.	*0	0	6	0	0	6	(Act 7 & 8 Geo. IV., c. 56.) 6th July 1827. Worsted Yarn of all Sorts, 0 0 6		
Zaffre "	0	0	1	0	0	1	0	0	1
Zebra Wood "	Not separately rated in 1825-26.			(Act 7 Geo. IV., c. 48.) From 5th July 1826. Ton 2 0 0			2	0	0
Zedoaria "	0	1	3	0	1	3	0	1	3
Drawback "	0	0	10	0	0	10	0	0	10

Customs Tariffs of the United

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.	(Act 6 Geo. IV., c. 111.) 5th January 1826.		
Goods, Wares, and Merchandize, being either in part or wholly manufactured, and not being enumerated or described, nor otherwise charged with Duty, and not prohibited to be imported into or used in Great Britain or Ireland... <i>For every £100 Value.</i>	*20 0 0	20 0 0	20 0 0
Goods, Wares, and Merchandize, not being either in part or wholly manufactured, and not being enumerated or described, nor otherwise charged with Duty, and not prohibited to be imported into or used in Great Britain or Ireland ..	*10 0 0	10 0 0	10 0 0
<p>NOTE.—All goods the produce or manufacture of the Island of Mauritius are subject to the same Duties as are imposed in this Table on the like goods, the produce or manufacture of the British Possessions in the West Indies.</p> <p>All goods the produce or manufacture of the Cape of Good Hope or the Territories or Dependencies thereof are subject to the same Duties as are imposed by this Table on the like goods, the produce or manufacture of the British Possessions within the limits of the East India Company's Charter, except when any other Duty is expressly imposed thereon.</p>			
SOUTH SEA DUTIES.			
Goods imported in any Port of the United Kingdom from any Place within the limits of the sole and exclusive trade heretofore granted to the South Sea Company (except Blubber, Train Oil, Head Matter, or Whale Fins, Seal Skins, and other produce of Fish or Creatures living in the Seas, taken and caught by the crews of British and Irish built vessels; and except Bullion and Foreign Coin of Gold and Silver, and also except goods deposited under provisions of the Acts for depositing goods in warehouses, and which shall thereafter be taken out of the warehouses for exportation, and duly exported according to law) <i>For every £100 Value.</i>	2 0 0	2 0 0	2 0 0
Vessels entering outwards or inwards (except in Ballast) at any Port within the United Kingdom, to or from any Place within the limits of the sole and exclusive trade heretofore granted to the South Sea Company (except vessels importing only Blubber, Train Oil, Head Matter, or Whale Fins, Seal Skins, and other produce of Fish or Creatures living in the Seas, taken and caught by the crews of British and Irish built vessels, and no other cargo as merchandize), for every ton burthen of such vessel <i>Ton.</i>	0 1 6	0 1 6	0 1 6

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	GOODS, WARES, &c.
10 0 0	10 0 0	10 0 0	10 0 0	(Act 2 & 3 Will. IV., c. 84.) From 3rd Aug. 1832. 5 0 0	
2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	SOUTH SEA DUTIES
					GOODS
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	VESSELS

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
EXPORTS.			
Coals and Cinders, usually sold by measure, viz. :—			
Exported to the Isle of Man (Imperial Measure) <i>Chaldron.</i>	0 1 6	0 1 6	0 1 6
Exported to any British Possession (Imperial Measure) "	0 1 6	0 1 6	0 1 6
Exported to any other place, viz. :—			
In a British ship (Newcastle Measure) ... <i>Chaldron.</i>	0 17 0	0 17 0	0 17 0
In a ship not British (Newcastle Measure) .. "	1 10 3	1 10 3	1 10 3
Coals and Cinders, usually sold by weight, viz. :—			
Exported to the Isle of Man <i>Ton.</i>	0 1 0	0 1 0	0 1 0
Exported to any British Possession "	0 1 0	0 1 0	0 1 0
Exported to any other place, viz. :—			
In a British ship "	0 5 9	0 5 9	0 5 9
In a ship not British "	0 10 0	0 10 0	0 10 0
Any Coals which shall have been screened through a riddle or screen, the bars of which not being in any part thereof more than three-eighth parts of an inch asunder, shall, on exportation from any part of Great Britain, be subject and liable to such and the like Duties, and no other, as are or may be charged and payable on Culm exported from Great Britain to Foreign Parts.			
Culm, viz. :—			
Exported to the Isle of Man (Imperial Measure) <i>Chaldron.</i>	0 0 6	0 0 6	0 0 6
Exported to any British Possession (Imperial Measure) "	0 0 6	0 0 6	0 0 6
Exported to any other place, viz. :—			
In a British ship (Newcastle Measure) ... <i>Chaldron.</i>	0 4 6	0 4 6	0 4 6
In a ship not British (Newcastle Measure) .. "	0 8 0	0 8 0	0 8 0
Skins, viz. :—			
Coney Skins 100	0 1 0	0 1 0	0 1 0
Hare Skins "	0 1 0	0 1 0	0 1 0
Wool, viz. :—			
Of Hares and of Conies <i>Lb.</i>	*0 0 1	0 0 1	0 0 1
Of Sheep or Lambs, viz. :—			
Not being of the value of 1s. the lb. thereof .. "	*0 0 0½	0 0 0½	0 0 0½
Being of the value of 1s. the lb. or upwards .. "	*0 0 1	0 0 1	0 0 1

* From 5th July 1825 (6 Geo. IV., c. 104).

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33			
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.			
0 1 6	0 1 6	0 1 6	<p>(Act 1 & 2 Will. IV., c. 16.) 1st March 1831.</p> <p>Coals, not being Small Coals exported to any place not being a British Possession. viz. :— In a British ship, Ton 0 3 4 In a ship not British, Ton 0 6 8</p> <p>Small Coals, Culm and Cinders exported to any place not being a British Possession, viz. :— In a British Ship, Ton 0 2 0 In a ship not British, Ton 0 4 0</p> <p>No Coals shall be deemed to be Small Coals for the purpose of this Act except such as shall be screened in manner directed by Act 56 Geo. III., c. 127.</p>		} COALS		
1 6	0 1 6	0 1 6					
0 17 0	0 17 0	0 17 0					
1 10 3	1 10 3	1 10 3					
0 1 0	0 1 0	0 1 0					
0 1 0	0 1 0	0 1 0					
0 5 9	0 5 9	0 5 9				0 3 4	
0 10 0	0 10 0	0 10 0				0 6 8	
0 0 6	0 0 6	0 0 6			} SMALL COALS, &c.		
0 0 6	0 0 6	0 0 6					
0 4 6	0 4 6	0 4 6					
0 8 0	0 8 0	0 8 0					
0 1 0	0 1 0	0 1 0					
0 1 0	0 1 0	0 1 0					
					SKINS :—		
					Coney		
					Hare		
					WOOL :—		
					Of Hares		
					Of Sheep		
(Act 3 Geo. IV., c. 76.) 11th August 1828. Tot. 0 1 0	0 1 0	0 1 0	0 1 0	0 1 0			
Tot. 0 1 0	0 1 0	0 1 0	0 1 0	0 1 0			

Customs Tariffs of the United

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
EXPORTS.	(Act 6 Geo. IV., c. 104 & 117) 5th July 1825 and 1st January 1826.		
Woolen Manufactures, viz. :—			
Woolfels, Mortlings, Shortlings, Yarn, Worsted, Woolfacks, Crewels, Coverlids, Waddings, or other Manufactures, or pretended Manufactures slightly wrought up or put together, so as the same may be reduced to and made use of as Wool again, Mattresses or Beds stuffed with combed Wool, or Wool fit for combing or carding Lb.	0 0 1	0 0 1	0 0 1
The following Duty is also payable on Goods of the growth, produce, or manufacture of the United Kingdom exported from thence, whether subject to other Export Duty or not, viz. :—		(Act 7 Geo. IV., c. 48.) From 5th July 1828. Goods which are subject to any other Export Duty are to be exempt from the following duty of 10s. per £100 value.	
Goods, Wares, and Merchandize of the growth, produce, or manufacture of the United Kingdom (except as hereinafter mentioned) exported to any port or place whatever (for every £100 of the true and real value thereof) <i>For every £100 Value.</i>	0 10 0	0 10 0	0 10 0
Except			
Bullion, Corn, Grain, Meal, Malt, Flour, Biscuit, Bran, Grits, Pearl Barley and Scotch Barley, Cotton Yarn and other Cotton Manufactures, Fish, Linen, or Linen with Cotton printed, Molasses, Military Clothing, Accoutrements or Appointments, exported under the authority of the Commissioners of His Majesty's Treasury, and sent to any of His Majesty's Forces serving abroad, Military Stores exported to India by the East India Company, Salt, Sugar, refined, of all sorts, and Sugar Candy, Goods, Wares and Merchandize, exported to the Isle of Man by virtue and under the authority of any licence which the Commissioners of His Majesty's Customs are or may be authorized or empowered to grant.			
Any sort of Craft, Food, Victuals, Clothing, or Implements, or Materials necessary for the British Fisheries established in the Island of Newfoundland or in any of His Majesty's Colonies, Islands or Plantations in North America on due entry thereof and exported direct to the said Colonies, Islands and Plantations.			
Wool.			
Woolen Goods, or Woollen and Cotton mixed, exported to any port or place within the limits of the East India Company's Charter.			

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
		.			
(Act 9 Geo. IV, c. 76.) From 10th Aug. 1828. Cut. 0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	} WOOLEN MANU- FACTURES.
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	

ARTICLES	1825-26			1826-27			1827-28			
	£	s.	d.	£	s.	d.	£	s.	d.	
COASTWISE.										
<i>(Act 6 Geo. IV., c. 104 & 111)</i> 5th July 1825 and 1st January 1826.										
Coals, Culm, and Cinders, except Charcoal made of Wood, viz. :—										
Coals, except Small Coals otherwise charged with Duty, viz. :—										
Brought coastwise from any port or place in the United Kingdom into any port in England or Wales.										
In case they be such as are most usually sold by weight	Ton.	0	4	0	0	4	0	0	4	0
Drawback	"	0	3	8	0	3	8	0	3	8
In case they be such as are most usually sold by measure (Imperial Measure)	Chaldron.	0	6	0	0	6	0	0	6	0
Drawback	"	0	5	6	0	5	6	0	5	6
<i>(Act 7 Geo. IV., c. 48.)</i> From 5th July 1826. Coal brought into any port in Wales, in lieu of above Duties, whether usually sold by weight or measure, Ton 0 1 8										
Brought coastwise from any port of the United Kingdom into any port in Ireland	Ton.	0	1	7½	0	1	7½	0	1	7½
And, further, if brought into the Harbour of Dublin	"	0	0	11	0	0	11	0	0	11
Culm, viz. :—										
To be used for burning Lime, sent from any place within the limits of the Port of Milford in the County of Pembroke, to any other place within the Counties of Pembroke, Carmarthen, Cardigan, or Merioneth (Imperial Measure)										
	Chaldron.	0	0	6	0	0	6	0	0	6
Not having been so sent or charged with Duty, brought coastwise from any port in the United Kingdom into any port in England or Wales (Imperial Measure)										
	"	0	0	6	0	0	6	0	0	6
Drawback	"	0	0	6	0	0	6	0	0	6
Cinders, viz. :—										
Made of Pit Coal, brought coastwise from any port in the United Kingdom into any port in England or Wales (Imperial Measure)										
	"	0	6	0	0	6	0	0	6	0
Coals, Culm, and Cinders, viz. :—										
Brought by the Grand Junction or Paddington Canals nearer London than the Stone or Post at or near the north-east point in Grove Park in the County of Hertford, or brought down the River Thames nearer to London than the City's Stone placed on the west side of Staines Bridge, in the County of Middlesex										
	Ton.	0	1	0	0	1	0	1	0	0
And a further Duty, payable to the proper Officer of Customs, in lieu of the Duty called Orphan's Duty, and all other Rates, Dues, and Duties payable to the Corporation of London upon Coal, Culm, and Cinders imported into the Port of London, to be paid over to the said Corporation at the end of every quarter										
	"	0	1	3	0	1	3	0	1	3

Kingdom, 1825-26 to 1832-33

1828-29			1829-30			1830-31			1831-32	1832-33
£	s.	d.	£	s.	d.	£	s.	d.		
0	4	0	0	4	0	0	4	0	(Act 1 & 2 WILLIV., c.16.) Repealed on and from 1st March 1831.	Free.
0	3	8	0	3	8	0	3	8		
0	6	0	0	6	0	0	6	0		
0	5	6	0	5	6	0	5	6		
0	1	8	0	1	8	0	1	8		
0	1	7½	0	1	7½	0	1	7½		
0	0	11	0	0	11	0	0	11		
0	0	6	0	0	6	0	0	6		
0	0	6	0	0	6	0	0	6		
0	0	6	0	0	6	0	0	6		
0	6	0	0	6	0	0	6	0		
0	1	0	0	1	0	0	1	0		
0	1	3	0	1	3	0	1	3		

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
COASTWISE.			
Coals, viz. :—			
Shipped to be carried coastwise from the Port of Newcastle-upon-Tyne to any other port in the United Kingdom (Imperial Measure) ... <i>Chaldron.</i>	0 0 6	0 0 6	0 0 6
Small Coals which have been screened through a screen or riddle, the bars of which not being in any part thereof more than three-eighths of an inch asunder, or such Coals mixed with Ashes, shipped to be sent coastwise from the Ports of Newcastle or Sunderland to any port in England or Wales (Imperial Measure) "	0 1 0	0 1 0	0 1 0
Not subject to the Duty imposed upon Coals brought coastwise.			
Coals and Culm carried from Ellenfoot to Bank End, in the County of Cumberland, or from any other creek or place between Ellenfoot and Bank End, aforesaid, provided bond be entered into, with a general condition for the due landing of such coals within the said limits. Coals and Culm carried on the Monmouthshire Canal, or on any of the railways or tram roads connected therewith, and afterwards carried from any port or place to the eastward of the islands called The Homes, to any other port or place in or upon the River Severn; also to the eastward of The Homes, without passing to the westward of the said islands, except in going to the Port of Bridgwater, and without touching at any place to the westward of the said islands. Coals, Culm, and Cinders carried from any part of the Lancaster Canal, or any of the branches thereof, or from any port or place within the Hundred of Lonsdale, in the County of Lancaster, into the Ulverstone Canal, across or along the bay or estuary separating the two canals. Coals, Culm, Cinders, or Coked Coals burnt from Pit Coal on which the proper Duties shall have been paid, being again brought coastwise from any port or place in Great Britain to any other port or place in England or Wales "	Free.	Free.	Free.
Slates brought coastwise from one port to another port in Great Britain, viz. :—			
Delivered by Tale, viz. :—			
Doubles, not exceeding 18 inches in length or 7 inches in breadth 1,000.	0 6 0	0 6 0	0 6 0
Ladies, exceeding 13 inches in length and 7 inches in breadth, and not exceeding 16 inches in length and 8 inches in breadth "	0 13 0	0 13 0	0 13 0
Countesses, exceeding 16 inches in length and 8 inches in breadth, and not exceeding 20 inches in length and 10 inches in breadth "	1 2 6	1 2 6	1 2 6
Duchesses, exceeding 20 inches in length and 10 inches in breadth, and not exceeding 24 inches in length and 12 inches in breadth "	1 15 6	1 15 6	1 15 6

(Act 6 Geo. IV., c. 104 & 111)
5th July 1825 and
1st January 1826.

(Act 7 Geo. IV., c. 48.)
From 5th July 1825.
Duties extended to
Ports of Liver-
pool, Bristol,
Bridgwater,
Gloucester, Chep-
stow, Cardiff,
Newport, Swan-
sea, Llanelly, Car-
digan, Aberyst-
with, White-
haven, Lancaster,
Preston, Beau-
maris, Milford,
and Stockton,
0 1 0

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33
£ s. d.	£ s. d.	£ s. d.		
0 0 6	0 0 6	0 0 6		
0 1 0	0 1 0	0 1 0		
Free.	Free.	Free.	(Act 1 & 2 Will. IV., c. 16) Repealed on and from 1st March 1831.	Free.
0 6 0	0 6	0 6 0		
0 13 0	0 13 0	0 13 0		
1 2 6	1 2 6	1 2 6		
1 15 6	1 15 6	1 15 6		

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
COASTWISE.			
<i>Slates—continued.</i>			
Delivered by Weight, viz. :—			
Queen or Size Rag Slates Ton.	0 13 0	0 13 0	0 13 0
Imperial or Milled Slates "	0 15 6	0 15 6	0 15 6
Slab Slates "	0 13 0	0 13 0	0 13 0
Block Slates "	0 14 6	0 14 6	0 14 6
Westmoreland Rag Slates "	0 14 6	0 14 6	0 14 6
Slate or Slates not otherwise enumerated For every or described £100 Value.	25 0 0	25 0 0	25 0 0
(Act 6 Geo. IV., c. 104 & 111.) 5th July 1825 and 1st January 1826.			
BOUNTIES.			
(Act 7 & 8 Geo. IV., c. 66.) 6th July 1827.			
Slates, the produce of Scotland brought coastwise from one port to another in Great Britain, 1,000, 0 7 6			
Or at the option of the importer the duties payable as above enumerated.			
Slate in Slabs or Blocks, not fit to be converted into Slates, Free.			
(Act 6 Geo. IV., c. 113.)			
Cordage of Spun Yarn, being Staple Cordage or Staple Spun Yarn not twice laid, wrought up and manufactured in the United Kingdom from Foreign Rough Hemp, not being the produce of the British Colonies or Plantations in America, nor of the East Indies, nor of China, nor imported by the East India Company For every Cut.			
	0 3 10	0 3 10	0 3 10
Linen made in the United Kingdom, or in the Isle of Man, wholly of Hemp or Flax, and of the breadth of 25 inches or more, exported to Asia, Africa, or America, or to Portugal, Spain, Gibraltar, or Malta, viz. :—			
Plain, viz. :—			
Under the value of fivepence per yard, for every yard Per Yard.	0 0 0 $\frac{1}{16}$	0 0 0 $\frac{1}{16}$	0 0 0 $\frac{1}{16}$
Of the value of fivepence, and under sixpence per yard, for every yard "	0 0 0 $\frac{1}{16}$	0 0 0 $\frac{1}{16}$	0 0 0 $\frac{1}{16}$
Of the value of sixpence, and not exceeding one shilling and sixpence per yard, for every yard "	0 0 1 $\frac{1}{16}$	0 0 1 $\frac{1}{16}$	0 0 0 $\frac{1}{8}$
Upwards of one yard in breadth, and exceeding the value of one shilling and sixpence per running yard, and not exceeding the value of one shilling and sixpence per square yard, for every square yard "	0 0 1 $\frac{1}{2}$	0 0 1 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$
Checked and striped, of the value of sevenpence, and not exceeding one shilling and sixpence per yard, for every yard Per Yard.	0 0 0 $\frac{5}{16}$	0 0 0 $\frac{5}{16}$	0 0 0 $\frac{5}{16}$
NOTE.—One tenth part of the foregoing bounties on linen, to cease on the 5th day of January 1827, and the like on the 5th day of January in the seven years thereafter, when the whole will expire.			
Sail Cloth made in the United Kingdom, fit for or made into Sails, exported by way of merchandize For every Ell.	0 0 2	0 0 2	0 0 2
Sugar. See Table of Contents, "Sugar."			

Kingdom, 1825-26 to 1832-33

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.			
0 13 0	0 13 0	0 13 0	(Act 1 & 2 Will. IV., c. 16) Repealed on and from 1st March 1831.	Free.	
0 15 6	0 15 6	0 15 6			
0 13 0	0 13 0	0 13 0			
0 14 6	0 14 6	0 14 6			
0 14 6	0 14 6	0 14 6			
25 0 0	25 0 0	25 0 0			
0 7 6	0 7 6	0 7 6			
Free.	Free.	Free.			
0 3 10	0 3 10	0 3 10	0 3 10	(Act 2 & 3 Will. IV., c. 81.) From 3rd Aug. 1832. Repealed.	CORDAGE OF SPUN YARN
0 0 0½	(Act 9 Geo. IV., c. 76.) 0 0 0½	0 0 0½	0 0 0½	(Act 9 Geo. IV., c. 76.) From 5th Jan. 1832. Repealed.	LINEN
0 0 0½	0 0 0½	0 0 0½	0 0 0½		
0 0 0½	0 0 0½	0 0 0½	0 0 0½		
0 0 0½	0 0 0½	0 0 0½	0 0 0½		
0 0 2	0 0 1	0 0 1	0 0 1		SAIL CLOTH

Customs Tariffs of the United

**EXCISE DUTY AND DRAWBACK on Articles, being the Growth, Produce, or
Country into the other.**

DUTY on Irish Articles imported into Great Britain, and

ARTICLES	1825-26	1826-27	1827-28
	£ s. d.	£ s. d.	£ s. d.
Beer, Strong, per barrel of 36 gallons, English measure, until the 5th January 1826; after 5th January 1826, per barrel of 36 gallons, Imperial measure	0 9 2	(6 Geo. IV., c. 53.) From 5th Jan. 1826. 0 9 0	0 9 0
Bricks not exceeding 10 inches long, 3 inches thick, and 5 inches wide 1,000	0 5 10	0 5 10	0 5 10
Exceeding any of the foregoing dimensions	0 10 0	0 10 0	0 10 0
Smoothed or polished on one or more sides, not exceeding the superficial dimensions of 10 inches long by 5 inches wide	0 12 10	0 12 10	0 12 10
Smoothed or polished, exceeding the aforesaid superficial dimensions	As Paving Tiles	As Paving Tiles	As Paving Tiles
Tiles, Plain 1,000	0 5 8	0 5 8	0 5 8
Pan or Ridge	0 12 10	0 12 10	0 12 10
Paving Tiles, not exceeding 10 inches square ... 100	0 2 5	0 2 5	0 2 5
Exceeding 10 inches square	0 4 10	0 4 10	0 4 10
Other than such as are before enumerated ... 1,000	0 4 10	0 4 10	0 4 10
Candles, Tallow Lb.	0 0 1	0 0 1	0 0 1
Wax or Spermaceti	0 0 3½	0 0 3½	0 0 3½
Cyder and Perry, the hogshead, English Wine measure 63 Gallons.	1 10 0	Ceased 5th January	1826, 6 Geo. IV., c. 37.
Glass, Plate Glass, viz. :—			
Ground and polished, being in rectangular plates, 6 inches in length by 4 inches in breadth at the least, and ¼-inch thick throughout, free from stains, of good and fair quality, and fit for immediate use, as ground and polished glass Square Foot	0 2 9	0 2 9	0 2 9
Unground and unpolished, if the aforesaid length and breadth, and of not less than ¼ or more than ¾ of an inch thick, and of good and fair quality Cwt.	3 0 0	3 0 0	3 0 0
Flint Phial, enamel, stained, or paste... ..	6 3 0	Ceased 5th July 1825,	6 Geo. IV., c. 117.
Spread Window Glass, commonly called Broad Glass	1 10 0	1 10 0	1 10 0
Crown or German Sheet Glass	3 13 6	3 13 6	3 13 6
Reputed quart Bottles, of common green Glass Dozen	0 1 3	0 1 3	0 1 3
Vessels or Utensils, of common bottle metal (common quart Bottles excepted) Cwt.	0 8 2	0 8 2	0 8 2
Gum, British Lb.	0 0 3½	0 0 3½	0 0 3½
Hops of the growth of Ireland	0 0 2	0 0 2	0 0 2
Malt, English measure... .. Bushel	0 0 0½	Ceased 5th January	1826, 6 Geo. IV., c. 58.
Mead and Metheglin, English wine measure Gallon	0 1 1½	Ceased 5th January	1826, 6 Geo. IV., c. 37.

Kingdom, 1825-26 to 1832-33.

Manufacture of Great Britain or Ireland on Importation or Exportation from either
Act 4 Geo. IV., c. 30.

DRAWBACK on British Articles Exported to Ireland.

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 9 0	0 9 0	Ceased 10th October 1830	1830 1 Wm. IV., c. 51.	—	BEER
0 5 10	0 5 10	0 5 10	0 5 10	0 5 10	} BRICKS
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	
0 12 10	0 12 10	0 12 10	0 12 10	0 12 10	
As Paving Tiles	As Paving Tiles	As Paving Tiles	As Paving Tiles	As Paving Tiles	
0 5 8	0 5 8	0 5 8	0 5 8	0 5 8	} TILES
0 12 10	0 12 10	0 12 10	0 12 10	0 12 10	
0 2 5	0 2 5	0 2 5	0 2 5	0 2 5	
0 4 10	0 4 10	0 4 10	0 4 10	0 4 10	
0 4 10	0 4 10	0 4 10	0 4 10	0 4 10	
0 0 1	0 0 1	0 0 1	0 0 1	Ceased 1st January 1832.	} CANDLES
0 0 3½	0 0 3½	0 0 3½	0 0 3½	1 & 2 Wm. IV., c. 19.	
Ceased 5th July 1828.	9 Geo. IV., c. 48.	—	—	—	
Ceased 5th July 1828.	9 Geo. IV., c. 48.	—	—	—	
0 0 3½	0 0 3½	0 0 3½	0 0 3½	0 0 3½	GUM
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	HOPS

Customs Tariffs of the United

Excise Duty and Drawback

ARTICLES	1825-26			1826-27			1827-28		
	£	s.	d.	£	s.	d.	£	s.	d.
Mum, the barrel, English Ale measure, to 5th January 1826; afterwards, Imperial measure... 36 Gallons	0	9	2	0	9	0	0	9	0
Plate, Wrought, of Gold Oz. Troy	0	16	0	0	16	0	0	16	0
Wrought, of Silver "	0	0	6	0	0	6	0	0	6
Powder, Hair Lb.	0	0	3½	0	0	3½	0	0	3½
Printed Goods, Foreign Calico and Muslin printed, stained or dyed (except dyed throughout of one colour Square Yard	0	0	7	0	0	7	0	0	7
Calicoes, Muslins, Linens, and Stuffs, made either of Cotton or Linen mixed with other materials, Fustians, Velvets, Vilverets, Dimities, and other figured stuffs made of Cotton and other materials mixed, or wholly made of Cotton Wool, and which shall be printed, stained, painted, or dyed, and all other printed, stained, painted, or dyed stuffs, except such as shall be dyed throughout of one colour only, and except stuffs made of woollen, or whereof the greater part in value shall be woollen "	0	0	3½	0	0	3½	0	0	3½
Printed, Stained, Painted, or Dyed Silks, except such as shall be dyed throughout of one colour only Square Yard.	0	0	6	0	0	6	0	0	6
Soap, Hard, Cake, or Ball Lb.	0	0	3	0	0	3	0	0	3
Soft "	0	0	1½	0	0	1½	0	0	1½
Spirits, Irish Spirits, from Ireland into England, at a strength not exceeding 7 per cent. above hydrometer proof, and so in proportion for any greater degree of strength, not exceeding 21 per cent. above hydrometer proof, English wine measure, Excise Gallon.	0	11	0						
Irish Spirits, from Ireland into Scotland, at a strength not exceeding 7 per cent. above hydrometer proof, and so in proportion for any greater degree of strength, not exceeding 21 per cent. above hydrometer proof, English wine measure, Excise "	0	6	0						
Irish Spirits, from Ireland into Scotland, and from Scotland into England, at a strength not exceeding 7 per cent. above hydrometer proof, English wine measure, Excise "	0	5	0				0	4	2
Extracted in Great Britain and exported to Ireland, at the strength of 7 per cent. above hydrometer proof, and so in proportion for any greater degree of strength, not exceeding that of 21 per cent. above hydrometer proof, a drawback in respect of the malt used and consumed in the extraction of such spirits "	0	0	6						
Starch Lb.	0	0	3½	0	0	3½	0	0	3½
Stone, blue "	0	0	8	0	0	3	0	0	
Stone Bottles, not exceeding two quarts in measure, or the mouth or neck of which shall not exceed in diameter in the narrowest part of the inside thereof three inches, or if made for the purpose of containing liquid blacking, and shall not exceed one pint in measure, and the mouth or neck of which shall be not less than one inch and a half in diameter in the narrowest part of the inside thereof, and which shall be permanently stamped in the making thereof, in fair and legible characters, with the words "Blacking Bottles" Cwt.	0	5	0	0	5	0	0	5	0

(6 Geo. IV., c. 58.)
5th January 1826.(Act 6 Geo. IV., c. 58 & 80.)
5th January 1826.
0 4 2
Per Proof, Gallon.

Customs Tariffs of the United
Excise Duty and Drawback

ARTICLES	1825-26	1826-27	1827-28
	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>
Sweets or made Wines, the barrel Irish measure, British imported into Ireland, or Irish exported to Great Britain, British currency 32 Gallons.	0 15 9	Ceased 5th January	1826. 6 Geo. IV.,
Vinegar or Acetous Acid, Wine measure Gallon.	0 0 2 ⁶ / ₁₀	Ceased 5th January	1826. 6 Geo. IV.,
Wire, Gilt Wire Oz. Troy.	0 1 8	0 1 8	0 1 8
Silver Wire "	0 1 2	0 1 2	0 1 2
Gold Thread, Gold Lace, or Gold Fringe, made of Plate Wire, spun upon Silk Lb. Avoir.	0 15 4	0 15 4	0 15 4
Silver Thread, Silver Lace, or Silver Fringe, made of Plate Wire, spun upon Silk "	0 11 6	0 11 6	0 11 6
All other Articles the Growth, Produce, or manufacture of Great Britain or Ireland	to pass	from either country	to the other without

Kingdom, 1825-26 to 1832-33.

on Articles, &c.—*continued.*

1828-29	1829-30	1830-31	1831-32	1832-33	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
c. 37.					SWEETS.
c. 37.					VINEGAR, &c.
0 1 8	} Ceased 6 Geo. IV., c. 30.				} WIRE.
0 1 2					
0 15 4					
0 11 6					
Duty or drawback.					

Customs Tariffs of the United Kingdom.

Prohibitions—1825-26 to 1832-33.

A List of Goods absolutely Prohibited to be Imported.

Arms, Ammunition, and Utensils of War, by way of Merchandize except by license from His Majesty, for furnishing His Majesty's public stores only.

Bandstrings of silk, until 5th July 1826.

Beef, to 5th July 1827. Act 7 & 8 Geo. IV., c. 56, repealed the prohibition against Beef, salted, not being Beef commonly called Corned Beef from 6th July 1827, and against Beef, fresh, the produce of and imported from the Isle of Man.

Books, viz. :—

First composed or written or printed in the United Kingdom, and printed or reprinted in any other country, imported for sale, except books not reprinted in the United Kingdom within twenty years, or being parts of collections the greater parts of which had been composed or written Abroad.

Brocade of Gold or Silver until 5th July 1826.

Buttons until 5th July 1826.

Cattle, Great (except 600 head yearly from and of the breed of the Isle of Man, into the port of Chester). Act 7 & 8 Geo. IV., c. 56, allowed the importation of Cattle from the Isle of Man from 6th July 1827.

Coin, viz. :—

False Money, or counterfeit Sterling.

Silver of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.

Cutwork of silk, until 5th July 1826.

Fish of foreign taking or curing ; or in foreign vessels ; except turbot and lobsters, stock-fish, live eels, anchovies, sturgeon, botargo and caviare.

Fringe of silk, until 5th July 1826.

Gloves, until 5th July 1826.

Gunpowder, except by license from His Majesty, such license to be granted for the furnishing of His Majesty's stores only.

Lamb (except Lambs the produce of and imported from the Isle of Man, Act 7 & 8 Geo. IV., c. 56, 6 July 1827).

Malt.

Mutton (except Mutton and Lamb the produce of and imported from the Isle of Man (Act 7 & 8 Geo. IV., c. 56, from 6 July 1827).

Pork to 5th July 1827. Act. 7 & 8 Geo. IV., c. 56, repealed the prohibition against Pork, salted, not being Pork commonly called Corned Pork, from 6th July 1827, and against Pork, fresh, the produce of and imported from the Isle of Man.

Ribbands, Laces and Girdles, foreign made, whether wholly or partly of silk, until the 5th July 1826, except Ribbands, Laces and Girdles brought by any persons as part of their dress.

Sheep (except Sheep the produce of and imported from the Isle of Man, 7 & 8 Geo. IV., c. 56, from 6th July 1827).

Snuff-work.

Silks, until 5th July 1826, viz. :—

Wrought Silks, Bengals, and stuffs mixed with Silk or Herba, of the manufacture of Persia, China, or the East Indies.

Wrought Silks, and Silks mixed with gold or silver or other materials.

Wrought Silks, Velvets, Crapes and Tiffanies, and any other work made thereof, whether wholly or partly.

Silk Stockings, foreign made, except stockings brought by any person for his or her private use.

Spirits, viz. :—

From the Isle of Man.

Spirits of a greater strength than one to nine over hydrometer proof, except Spirits the produce of the British Possessions, or of the Cape of Good Hope.

Swine (except Swine the produce of and imported from the Isle of Man, Act 7 & 8 Geo. IV., c. 56, from 6th July 1827).

Tobacco-stalks stripped from the leaf, whether manufactured or not.

Tobacco-stalk Flour.

Hides, Skins, Horns, or Hoofs, or any other part of Cattle or Beast, His Majesty may, by Order in Council, prohibit in order to prevent any contagious distemper.

Parts of Articles not accompanied by the other part, or all other parts, of such article so as to be complete and perfect, if such article be subject to duty according to the value thereof.

NOTE.—The foregoing list refers only to goods which were absolutely prohibited to be imported. Those goods as to which there were certain restrictions upon importation (*e.g.*, the limitation of the *size* of packages in the case of tobacco and spirits, or the limitation to particular ports of importation, &c.) are not included,—such restrictions being rather of the nature of regulation than of absolute prohibition.

1833—34 to 1841—42.

Act 3 of 4 Will. IV., c. 56, &c.

CUSTOMS TARIFFS OF THE UNITED

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 3 & 4 Will. IV., c. 69)</i> 1st September 1833.			
Acetous Acid. <i>See Vinegar.</i>			
Acorns. <i>See Seed.</i>			
Agates or Cornelians <i>For every</i>			
Set <i>£100 Value.</i>	10 0 0	10 0 0	10 0 0
Alkali, not being Barilla, viz. :—			
Any Article containing Soda or Mineral Alkali, whereof Mineral Alkali is the most valuable part (such Alkali not being otherwise particularly charged with Duty), viz. :—			
If not containing a greater proportion of such Alkali than 20 per centum <i>Cwt.</i>	0 11 4	0 11 4	0 11 4
If containing more than 20 per centum, and not exceeding 25 per centum of such Alkali "	0 15 0	0 15 0	0 15 0
If containing more than 25 per centum, and not exceeding 30 per centum of such Alkali "	0 18 4	0 18 4	0 18 4
If containing more than 30 per centum, and not exceeding 40 per centum of such Alkali "	1 3 4	1 3 4	1 3 4
If containing more than 40 per centum of such Alkali "	1 10 0	1 10 0	1 10 0
Natural Alkali, imported from places within the limits of the East India Company's Charter "	0 2 0	0 2 0	0 2 0
Alkanet Root "	0 2 0	0 2 0	0 2 0
Almond Paste <i>For every</i>			
... .. <i>£100 Value.</i>	60 0 0	60 0 0	60 0 0
Almonds, viz. :—			
Bitter <i>Cwt.</i>	0 4 0	0 4 0	0 4 0
Jordan "	2 0 0	2 0 0	2 0 0
Of any other Sort "	1 0 0	1 0 0	1 0 0
Aloes <i>Lb.</i>	0 0 8	0 0 8	0 0 8
The produce of, and imported from, any British Possession "	0 0 2	0 0 2	0 0 2
Alum <i>Cwt.</i>	0 17 6	0 17 6	0 17 6
Roch "	0 11 8	0 11 8	0 11 8
Amber, Rough <i>Lb.</i>	0 0 6	0 0 6	0 0 6
Manufactures of Amber, not otherwise enumerated or described "	0 12 0	0 12 0	0 12 0
Ambergris <i>Oz.</i>	0 0 6	0 0 6	0 0 6
Anchovies <i>Lb.</i>	0 0 2	0 0 2	0 0 2
Angelica <i>Cwt.</i>	0 4 0	0 4 0	0 4 0
Annotto "	0 1 0	0 1 0	0 1 0
Roll "	0 4 0	0 4 0	0 4 0

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	AGATES, &c.
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	Set
0	11	4	0	11	4	0	11	4	0	11	4	0	11	4	0	11	4	}
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	
0	18	4	0	18	4	0	18	4	0	18	4	0	18	4	0	18	4	
1	3	4	1	3	4	1	3	4	1	3	4	1	3	4	1	3	4		ALKALI
1	10	0	1	10	0	1	10	0	1	10	0	1	10	0	1	10	0	}
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	ALKANET ROOT
60	0	0	60	0	0	60	0	0	60	0	0	60	0	0	60	0	0	ALMOND PASTE
																		ALMONDS:—
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	Bitter
2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	Jordan
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	Of any other Sort
0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	}
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2		ALOES
0	17	6	0	17	6	0	17	6	0	17	6	0	17	6	0	17	6	ALUM
0	11	8	0	11	8	0	11	8	0	11	8	0	11	8	0	11	8	Roch
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	AMBER, Rough
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	Manufactures of
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	AMBERGRIS
						(Act 1 & 2 Vic., c. 118.) From 16th Aug 1838 Amboyna or Kyabucca Wood. 10 0 0			10	0	0	10	0	0	10	0	0	AMBOYNA
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	ANCHOVIES
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	ANGELICA
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	ANNOTTO
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	Roll

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 3 & 4 Will. IV., c. 66)</i> 1st September 1833.			
Antimony, viz. :-			
Ore Ton.	0 1 0	0 1 0	0 1 0
Crude Cwt.	0 8 0	0 8 0	0 8 0
Regulus "	0 16 0	0 16 0	0 16 0
Apples Bushel.	0 4 0	0 4 0	0 4 0
		<i>(Act 4 & 5 Will. IV., c. 89)</i> From 15th Aug. 1834	
Dried "	0 7 0	0 2 0	0 2 0
Aquafortis Cwt.	0 14 3	0 14 3	0 14 3
Argol "	0 0 6	0 0 6	0 0 6
Aristolochia Lb.	0 0 10	0 0 10	0 0 10
Arquebusade Water. See Spirits.			
Arrow Root Lb.	0 0 2	0 0 2	0 0 2
The produce of and imported from any British Possession Cwt.	0 1 0	0 1 0	0 1 0
Arsenic "	0 8 0	0 8 0	0 8 0
Asafetida. See Gum.			
Ashes, viz. :-			
Pearl and Pot "	0 6 0	0 6 0	0 6 0
Imported from any British Possession "	Free.	Free.	Free.
			<i>(Act 5 & 6 Vic., cap. 66.)</i> From 9th Sept. 1835. Ashes, Pearl and Pot, of Foreign Production imported from a British Possession in Europe, Cwt. 0 6 0
Soap, Weed, and Wood Cwt.	0 1 8	0 1 8	0 1 8
Not otherwise enumerated or described £100 Value.	20 0 0	20 0 0	20 0 0
Asphaltum... .. Cwt.	0 4 0	0 4 0	0 4 0
Asses Each.	0 10 0	0 10 0	0 10 0
Bacon Cwt.	1 8 0	1 8 0	1 8 0
Balm of Gilead. See Balsam.			
Balsam, viz. :-			
Canada Lb.	0 0 1	0 0 1	0 0 1
Capivi Cwt.	0 4 0	0 4 0	0 4 0

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	ANTIMONY :—
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	Ore
0 16 0	0 16 0	0 16 0	0 16 0	0 16 0	0 16 0	Crude
0 4 0	0 4 0	(Act 1 & 2 Vic., c. 113.) From 16th Aug. 1838 Apples (Raw), For every £100 Value. 5 0 0	5 0 0	5 0 0	5 0 0	Regulus
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	APPLES
0 14 3	0 14 3	0 14 3	0 14 3	0 14 3	0 14 3	Dried
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	AQUAFORTIS
(Act 6 & 7 Will. IV., c. 60) From 13th Aug. 1836 0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	ARGOL
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	ARISTOLOCHIA
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	} ARROW ROOT
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	ARSENIC
Free.	Free.	Free.	Free.	Free.	Free.	ASHES :—
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	} Pearl and Pot
0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Soap, Weed, &c.
0 4 0	0 4 0	(Act 1 & 2 Vic., cap. 113.) From 16th Aug. 1838 Asphaltum or Bitumen Judiacum, Ton. 0 1 0	0 1 0	0 1 0	0 1 0	Not enumerated
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	ASPHALTUM
1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	ASSES
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	BACON
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	BALSAM :—
						Canada
						Capivi

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 3 & 4 Will. IV., c. 66)</i> 1st September 1833.			
Balsam, viz.—continued.			
Peru Lb.	0 1 0	0 1 0	0 1 0
Riga "	0 1 0	0 1 0	0 1 0
And further as Foreign Spirits Gallon.	1 10 0	1 10 0	1 10 0
Tolu Lb.	0 2 0	0 2 0	0 2 0
Balm of Gilead, and all Balsams not otherwise enumerated or described "	0 4 6	0 4 6	0 4 6
Bandstring Twist, the Dozen Knots, each Knot containing 32 yards	0 5 0	0 5 0	0 5 0
Barilla Ton.	2 0 0	2 0 0	2 0 0
Bark, viz. :—			
For Tanners' or Dyers' use Cwt.	0 0 8	0 0 8	0 0 8
Imported from any British Possession "	0 0 1	0 0 1	0 0 1
Peruvian and Cascarilla Lb.	0 0 1	0 0 1	0 0 1
Of other Sorts "	0 0 1	0 0 1	0 0 1
Extract of, or of other Vegetable Substances to be used only for tanning Leather Cwt.	0 3 0	0 3 0	0 3 0
Imported from any British Possession "	0 0 1	0 0 1	0 0 1
Bar Wood Ton.	0 5 0	0 5 0	0 5 0
Basket Rods, the Bundle (not exceeding 3 feet in circumference at the Band)	0 1 0	0 1 0	0 1 0
Baskets For every £100 Value.	20 0 0	20 0 0	20 0 0
Bast Ropes, Twines, and Strands... .. Cwt.	0 10 0	0 10 0	0 10 0
Bast of Straw Hats or Bonnets. See Hats.			
Platting, or other Manufacture of Bast or Straw, for making Hats or Bonnets. See Platting.			
Beads, viz. :—			
Amber Lb.	0 12 0	0 12 0	0 12 0
Arango For every £100 Value.	20 0 0	20 0 0	20 0 0
Coral Lb.	0 15 10	0 15 10	0 15 10
Crystal 1,000	1 8 6	1 8 6	1 8 6
	Not separately rated prior to 1836-7.		
Jet Lb.	0 3 2	0 3 2	0 3 2
Not otherwise enumerated or described For every £100 Value.	30 0 0	30 0 0	30 0 0
Beans, Kidney or French Beans Bushel.	0 0 10	0 0 10	0 0 10

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	BALSAM :—
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Peru
1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	Riga
				(Act 3 & 4 Vic., c. 17.) 15th May 1840. Additional, Per Gallon 0 0 4	Additional 0 0 4	
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Tolu
0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	Balm of Gilead &c.
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	BANDSTRING TWIST
2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	BARILLA
						BARK :—
0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	Tanners' or Dyers'
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Peruvian
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Other Sorts
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	Extract of, &c.
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	BAR WOOD
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	BASKET RODS
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	BASKETS
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	BAST ROPES
						BEADS :—
0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	Amber
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Arango
0 15 10	0 15 10	0 15 10	0 15 10	0 15 10	0 15 10	Coral
1 8 6	1 8 6	1 8 6	1 8 6	1 8 6	1 8 6	Crystal
(Act 6 & 7 Will IV., c. 60) From 13th Aug. 1836 Beads of Glass,						
Lb. 0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Of Glass
0 3 2	0 3 2	0 3 2	0 3 2	0 3 2	0 3 2	Jet
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	Not enumerated
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	BEANS

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
IMPORTS.			
	£ s. d.	£ s. d.	£ s. d.
<i>(Act 3 & 4 WILL IV., c. 56)</i> 1st September 1833.			
Beef, Salted (not being Corned Beef)... .. <i>Cwt.</i>	0 12 0	0 12 0	0 12 0
Beef Wood, unmanufactured, imported from New South Wales <i>Ton.</i>	0 5 0	0 5 0	0 5 0
Beer, viz. :—			
Mum <i>The Barrel containing 32 Gallons.</i>	3 1 1	3 1 1	3 1 1
Spruce "	3 6 0	3 6 0	3 6 0
Or Ale of all other Sorts "	2 13 0	2 13 0	2 13 0
Beer of and from Channel Islands and Man .. <i>The Barrel containing 36 Gallons.</i>			Not separately
Benjamin or Benzoin <i>Cwt.</i>	0 4 0	0 4 0	0 4 0
Berries, viz. :—			
Bay, Juniper, Yellow, and any other Sort not otherwise enumerated "	0 2 0	0 2 0	0 2 0
Birds, viz. :—			
Singing Birds <i>Doz.</i>	0 8 0	0 8 0	0 8 0
Bitumen Judiacum <i>Cwt.</i>	0 4 0	0 4 0	0 4 0
Blacking "	3 12 0	3 12 0	3 12 0
			Not separately
Bladders <i>Doz.</i>	0 0 6	0 0 6	0 0 6
Blubber. <i>See Train Oil, in Oil.</i>			
Bones of Cattle and other Animals, and of Fish, except Whalefins, whether burnt or not, or as Animal Charcoal <i>For every £100 Value.</i>	1 0 0	1 0 0	1 0 0
Bonnets. <i>See Hats.</i>			
Books, viz. :—			
Being of editions printed prior to the year 1801, bound or unbound <i>Cwt.</i>	1 0 0	1 0 0	1 0 0
Being of editions printed in or since the year 1801, bound or unbound "	5 0 0	5 0 0	5 0 0
NOTE.—For the description of Books prohibited to be imported, see the Act for the Regulation of the Customs, and Acts for securing Copyrights.			
		<i>(Act 4 & 5 WILL IV., c. 59)</i> From 15th Aug. 1834 Books in the Foreign living Languages, being of editions printed in or since the year 1801, bound or unbound, <i>Cwt.</i> 2 10 0	2 10 0
Boots, Shoes, and Calashes, viz. :—			
Women's Boots and Calashes <i>Dozen Pairs.</i>	1 10 0	1 10 0	1 10 0
If lined or trimmed with fur or other trimming "	1 16 0	1 16 0	1 16 0

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	BEEF, SALTED
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	BEEF WOOD
						BEER:—
8 1 1	8 1 1	8 1 1	8 1 1	8 1 1	8 1 1	Mum
8 6 0	8 6 0	8 6 0	8 6 0	8 6 0	8 6 0	Spruce
2 13 0	2 13 0	2 13 0	2 13 0	2 13 0	2 13 0	Ale
			(Act 1 & 2 Vic., c. 113, and T.O. 25th Jan. 1839.)			
rated prior to 1839.			0 8 3	0 8 3	0 8 3	From Man, &c.
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	BENJAMIN or BENZOIN
						BERRIES:—
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Bay, Juniper, &c.
						BIRDS:—
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	Singing Birds
		(Act 1 & 2 Vic., c. 113.) From 16th Aug. 1868				
0 4 0	0 4 0	Ton 0 1 0	0 1 0	0 1 0	0 1 0	BITUMEN JUDIACUM
8 12 0	8 12 0	8 12 0	8 12 0	8 12 0	8 12 0	BLACKING
		(Act 1 & 2 Vic., c. 113.) From 16th Aug. 1868				
rated prior to 1838-39.		Blackwood, Ton 2 0 0	2 0 0	2 0 0	2 0 0	BLACKWOOD
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	BLADDERS
						BLUBBER
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	BONES of CATTLE
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	
						BOOKS
2 10 0	2 10 0	2 10 0	2 10 0	2 10 0	2 10 0	
						BOOTS, SHOES, &c.:—
1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	Women's Boots, &c.
1 16 0	1 16 0	1 16 0	1 16 0	1 16 0	1 16 0	

ARTICLES.	1833-34	1834-35	1835-36
IMPORTS.			
(Act 3 & 4 WILL IV., c. 58) 1st September 1833.			
Boots, Shoes, and Calashes, viz.—continued.			
Women's Shoes, with cork or double soles, quilted Shoes and Clogs Dozen Pairs.	1 6 0	1 6 0	1 6 0
If trimmed or lined with Fur or any other Trimming ..	1 9 0	1 9 0	1 9 0
Women's Shoes of Silk, Satin, Jeans, or other Stuffs, Kid, Morocco, or other Leather	0 18 0	0 18 0	0 18 0
If trimmed or lined with Fur or other Trimming ..	1 4 0	1 4 0	1 4 0
Children's Boots, Shoes, and Calashes, not exceeding 7 inches in length, to be charged with two-thirds of the above Duties.			
Men's Boots	2 14 0	2 14 0	2 14 0
Men's Shoes	1 4 0	1 4 0	1 4 0
Children's Boots and Shoes, not exceeding 7 inches in length, to be charged with two-thirds of the above Duties.			
Boracic Acid Cwt.	0 4 0	0 4 0	0 4 0
Borax or Fincal	0 4 0	0 4 0	0 4 0
Refined	0 10 0	0 10 0	0 10 0
(Act 4 & 5 WILL IV., c. 89) From 15th Aug. 1834			
Bottles, viz. :—			
Of Earth or Stone, empty Dozen	0 3 2	0 0 6	0 0 6
And further full or empty Cwt.	0 5 0	Full Free.	Free.
Of Glass covered with Wicker The Dozen Quarts Content.	1 2 0	1 2 0	1 2 0
And further Cwt.	4 0 0	4 0 0	4 0 0
Of Green or Common Glass, not of less content than One Pint, and not being Phials. Empty The Dozen Quarts Content.	0 0 0	0 2 0	0 2 0
Of Green or Common Glass, full, computing all Bottles of not greater content than half a pint as of the content of half a pint, and all Bottles of greater content than half a pint, and not of greater content than a pint, or a reputed pint, as of the content of a pint or a reputed pint, viz. :—			
Imported from any British Possession The Dozen Quarts Content.	0 1 0	0 1 0	0 1 0
Imported from any Foreign Place, viz. :—			
Containing Wine or Spirits	0 4 0	0 4 0	0 4 0
Not containing Wine or Spirits	0 2 0	0 2 0	0 2 0
Of Glass, not otherwise enumerated or described For every £100 Value.	25 0 0	25 0 0	25 0 0
And further Cwt.	4 0 0	4 0 0	4 0 0
NOTE.— Flasks in which Wine or Oil is imported, and Glass Bottles or Flasks in which Mineral or Natural Water is imported, are not subject to Duty.			
Boxes of all Sorts For every £100 Value.	20 0 0	20 0 0	20 0 0
Box Wood Ton.	5 0 0	5 0 0	5 0 0
The produce of and imported from any British Possession	1 0 0	1 0 0	1 0 0

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
																		BOOTS, SHOES, &c
1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	} Women's Shoes
1	9	0	1	9	0	1	9	0	1	9	0	1	9	0	1	9	0	
0	18	0	0	18	0	0	18	0	0	18	0	0	18	0	0	18	0	
1	4	0	1	4	0	1	4	0	1	4	0	1	4	0	1	4	0	
2	14	0	2	14	0	2	14	0	2	14	0	2	14	0	2	14	0	Men's Boots
1	4	0	1	4	0	1	4	0	1	4	0	1	4	0	1	4	0	Men's Shoes
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	BORACIC ACID
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	BORAX or TINGAL
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	Refined
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	BOTTLES :—
Free.			Free			Free.			Free.			Free.			Free.			} Earth, &c.
1	2	0	1	2	0	1	2	0	1	2	0	1	2	0	1	2	0	} Glass, &c.
4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	
25	0	0	25	0	0	25	0	0	25	0	0	25	0	0	25	0	0	
4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	
<p>(Act 1 & 2 Vic., c. 113.) From 16th Aug. 1838</p> <p>Exemption from Duty as regards Glass Bottles or Flasks in which Mineral or Natural Waters are imported to extend only to Bottles or Flasks used for the importation of Mineral or Natural Water having Medicinal or other Qualities distinguishing it from Common Water.</p>																		
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	BOXES
<p>(Act 6 & 7 Will. IV., c. 60) From 18th Aug. 1836</p>																		
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	BOX WOOD

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
IMPORTS.			
(Act 3 & 4 WILL. IV., c. 56) 1st September 1833.			
Brass, viz. :—			
Manufactures of, not otherwise enumerated or described <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Powder of, for japanning <i>Lb.</i>	0 2 6	0 2 6	0 2 6
Brazil Wood <i>Ton.</i>	2 0 0	2 0 0	2 0 0
Brazilletto Wood <i>„</i>	0 4 6	0 4 6	0 4 6
Imported from a British Possession <i>„</i>	0 3 0	0 3 0	0 3 0
Bricks or Clinkers <i>1,000</i>	1 2 6	1 2 6	1 2 6
Brimstone <i>Cwt.</i>	0 0 6	0 0 6	0 0 6
Refined or in Rolls <i>„</i>	0 6 0	0 6 0	0 6 0
In Flour <i>„</i>	0 9 9	0 9 9	0 9 9
Bristles, viz. :—			
Rough, and in the Tufts and not in any way sorted <i>Lb.</i>	0 0 2½	0 0 2½	0 0 2½
In any way sorted or arranged in Colours, and not entirely rough and in Tufts <i>„</i>	0 0 3½	0 0 3½	0 0 3½
<i>NOTE.—If any part of the Bristles in a Package be such as to be subject to the higher Duty, the whole contents of the Package shall be subject to the higher Duty.</i>			
Brocade of Gold or Silver <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Bronze, viz. :—			
All Works of Art made of Bronze <i>Cwt.</i>	1 0 0	1 0 0	1 0 0
		(Act 4 & 5 WILL. IV., c. 89) From 15th Aug. 1834: Other Manufactures of Bronze, <i>For every £100 Value,</i> 30 0 0	30 0 0
Powder <i>For every £100 Value.</i>	25 0 0	25 0 0	25 0 0
Bugles <i>Lb.</i>	0 2 0	0 2 0	0 2 0
Bullion and Foreign Coin, of Gold or Silver, and Ore of Gold or Silver, or of which the major part in value is Gold or Silver	Free.	Free.	Free.
Bull Rushes <i>The load containing 63 Bundles.</i>	0 12 0	0 12 0	0 12 0
Butter <i>Cwt.</i>	1 0 0	1 0 0	1 0 0
Buttons <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Cables, not being Iron Cables, tarred or untarred <i>Cwt.</i>	0 10 9	0 10 9	0 10 9
Not being Iron Cables, in actual use of a British Ship, and being fit and necessary for such Ship, and not or until otherwise disposed of.	Free.	Free.	Free.
If, and when, otherwise disposed of <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	BRASS :— Manufactures
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Powder
2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	BRAZIL WOOD
0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	BRAZILETTO WOOD
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	
1 2 6	1 2 6	1 2 6	1 2 6	1 2 6	1 2 6	BRICKS OF CLINKERS
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	BRIMSTONE
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	Refined, &c.
0 9 9	0 9 9	0 9 9	0 9 9	0 9 9	0 9 9	In Flour
0 0 2½	0 0 2½	0 0 2½	0 0 2½	0 0 2½	0 0 2½	BRISTLES :— Rough
0 0 3½	0 0 3½	0 0 3½	0 0 3½	0 0 3½	0 0 3½	In any way sorted
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	BROCADE OF GOLD OR SILVER
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	BRONZE :— All Works of Art
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	Other manu- factures Powder
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	
(Act 6 & 7 Will. IV., c. 60) From 13th Aug. 1836 0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	BUGLES
Free.	Free.	Free.	Free.	Free.	Free.	BULLION AND FOREIGN COIN
0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	BULL RUSHES
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	BUTTER
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	BUTTONS
0 10 9	0 10 9	0 10 9	0 10 9	0 10 9	0 10 9	CABLES
Free.	Free.	Free.	Free.	Free.	Free.	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 3 & 4 Will. IV., c. 66)</i> 1st September 1833.			
Cambrics. <i>See Linen.</i>			
Camomile Flowers Lb.	0 0 3	0 0 3	0 0 3
Camphor Ozt.	0 1 0	0 1 0	0 1 0
Refined "	2 0 0	2 0 0	2 0 0
Camwood Ton.	0 5 0	0 5 0	0 5 0
Candles, viz. :—			
Spermaceti Lb.	0 2 6	0 2 6	0 2 6
Tallow Ozt.	3 3 4	3 3 4	3 3 4
Wax Lb.	0 2 6	0 2 6	0 2 6
Candlewick Ozt.	4 8 8	4 8 8	4 8 8
Canella Alba Lb.	0 0 1	0 0 1	0 0 1
Canes, viz. :—			
Bamboo 1,000	0 5 0	0 5 0	0 5 0
Rattans, not ground "	0 5 0	0 5 0	0 5 0
Reed Canes "	0 5 0	0 5 0	0 5 0
Walking Canes or Sticks, mounted, painted, or otherwise ornamented <i>For every \$100 Value.</i>	20 0 0	20 0 0	20 0 0
Whangees, Jumbo, Ground Rattans, Dragon's Blood, and other Walking Canes or Sticks 1,000	0 5 0	0 5 0	0 5 0
Cantharides Lb.	0 1 0	0 1 0	0 1 0
Caoutchouc... .. Ozt.	0 1 0	0 1 0	0 1 0
Capers, including the pickle Lb.	0 0 6	0 0 6	0 0 6
Capsicum. <i>See Pepper.</i>			
Cardamons "	0 1 0	0 1 0	0 1 0
Extract or Preparation of. <i>See Extract</i>			
Cards, viz., Playing Cards <i>Dozen Packs.</i>	4 0 0	4 0 0	4 0 0
Carmine Oz.	0 0 6	0 0 6	0 0 6
Carreba. <i>See Succinum.</i>			
Carriages, of all Sorts <i>For every \$100 Value.</i>	30 0 0	30 0 0	30 0 0
Casks, empty "	50 0 0	50 0 0	50 0 0
Cassava, Powder or Starch, the Produce of and imported from any British Possession in America Ozt.	Not separately rated in 1833-34	<i>(Act 4 & 5 Will. IV., c. 69)</i> From 15th Aug. 1834 0 1 0	0 1 0
Cassia, viz. :—			
Buds Lb.	0 1 0	0 1 0	0 1 0

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	CAMOMILE FLOWERS
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	CAMPHOR
2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	Refined
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	CAMWOOD
						CANDLES :—
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Spermaceti
3 3 4	3 3 4	3 3 4	3 3 4	3 3 4	3 3 4	Tallow
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Wax
4 8 8	4 8 8	4 8 8	4 8 8	4 8 8	4 8 8	CANDLEWICK
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	CANELLA ALBA
						CANES :—
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Bamboo
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Rattans, not ground
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Reed Canes
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Walking Canes or Sticks, &c.
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Whangees, &c.
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	CANTHARIDES
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	CAOUTCHOUC
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	CAPERS
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	CARDAMONS
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	CARDS
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	CARMINE
						CARRIBE
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	CARRIAGES
50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	CASKS
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	CASSAVA POWDER, &c.
						CASSIA :—
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Buds

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic. c. 17. 15th May 1840.

ARTICLES		1833-34	1834-35	1835-36
		£ s. d.	£ s. d.	£ s. d.
IMPORTS.		(Act 3 & 4 Will. IV., c. 58) 1st September 1833.		
Cassia, viz.—continued.				
Fistula	Lb.	0 0 10	0 0 10	0 0 10
Lignea	"	0 1 0	0 1 0	0 1 0
Imported from any British Possession	"	0 0 6	0 0 6	0 0 6
Castor	"	0 0 6	0 0 6	0 0 6
Cast s of Busts, Statues, or Figures	Cwt.	0 2 6	0 2 6	0 2 6
Catechu. See <i>Terra Japonica.</i>				
Catlings , the Gross containing 12 Dozen Knots		0 6 4	0 6 4	0 6 4
Caviare	Cwt.	0 12 0	0 12 0	0 12 0
Cedar Wood	Ton.	2 10 0	2 10 0	2 10 0
Imported from any British Possession	"	0 10 0	0 10 0	0 10 0
Chalk, viz. :—				
Prepared or otherwise manufactured, and not otherwise enumerated or described	For every £100 Value.	40 0 0	40 0 0	40 0 0
Unmanufactured, and not otherwise enumerated or described	"	20 0 0	20 0 0	20 0 0
Cheese	Cwt.	0 10 6	0 10 6	0 10 6
Cherries	"	0 18 8	0 18 8	0 18 8
Dried	Lb.	0 0 8	0 0 8	0 0 8
Chicory and any other Vegetable Matter applicable to the uses of Chicory or Coffee, roasted or ground	Lb.	0 0 6	0 0 6	0 0 6
Chillies. See <i>Pepper.</i>				
China Root	Lb.	0 0 3	0 0 3	0 0 3
China or Porcelain Ware, viz. :—				
Plain	For every £100 Value.	15 0 0	15 0 0	15 0 0
Painted, gilt, or ornamented	"	30 0 0	30 0 0	30 0 0
Chip , Manufactures of. To make Hats or Bonnets. See <i>Platting.</i>				
Chocolate. See <i>Cocoa Paste.</i>				
Cider	Tun.	21 10 0	21 10 0	21 10 0
Cinders	Ton.	2 0 0	2 0 0	2 0 0
Cinnabaris Nativa	Lb.	0 0 1	0 0 1	0 0 1

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 6 & 7 Will. IV. c. 60.) From 13th Aug. 1836						CASSIA :—
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Fistula
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Lignea
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	CASTOR
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	CASTS, &c.
0 6 4	0 6 4	0 6 4	0 6 4	0 6 4	0 6 4	CATLINGS, &c.
0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	CAVIARE
(Act 6 & 7 Will. IV. c. 60.) From 13th Aug. 1836						CEDAR WOOD
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	
(Act 6 & 7 Will. IV. c. 60.) From 13th Aug. 1836						CHALK :—
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	Prepared
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	Unmanufactured
0 10 6	0 10 6	0 10 6	0 10 6	0 10 6	0 10 6	CHEESE
		(Act 1 & 2 Vic. cap. 113.) 16th August 1838. For every £100 Value,				
0 18 8	0 18 8	5 0 0	5 0 0	5 0 0	5 0 0	CHERRIES
0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	Dried
(Act 6 & 7 Will. IV. c. 60.) From 13th Aug. 1836 Raw or Kilndried Cut. 1						CHICORY :—
0 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Raw
Roasted or Ground Cut. 2						
16 0 0	2 16 0	2 16 0	2 16 0	2 16 0	2 16 0	Roasted
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	CHINA ROOT
						CHINA, &c. :—
15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	Plain
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	Painted
21 10 0	21 10 0	21 10 0	21 10 0	21 10 0	21 10 0	CIDER
2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	CINDERS
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	CINNABARIS NATIVA

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Cinnamon Lb.	0 1 0	0 1 0	0 1 0
Imported from any British Possession "	0 0 6	0 0 6	0 0 6
Citrate of Lime "	0 0 2	0 0 2	0 0 2
Citric Acid... .. "	0 0 6	0 0 6	0 0 6
Citron preserved with Salt For every £100 Value.	20 0 0	20 0 0	20 0 0
Preserved in Sugar. See Succades.			
Citron Water. See Spirits.			
Civet Oz.	0 4 9	0 4 9	0 4 9
Clinkers, called Dutch Clinkers 1,000	<i>See Bricks for duty prior to 1836-37.</i>		
Clocks For every £100 Value.	25 0 0	25 0 0	25 0 0
Cloves Lb.	0 3 0	0 3 0	0 3 0
Imported from any British Possession in Asia, Africa, or America "	0 2 0	0 2 0	0 2 0
Coals Ton.	2 0 0	2 0 0	2 0 0
Cobalt Cwt.	0 1 0	0 1 0	0 1 0
Cochineal Lb.	0 0 6	0 0 6	0 0 6
The produce of and imported from any British Possession "	0 0 2	0 0 2	0 0 2
Dust "	0 0 2	0 0 2	0 0 2
The produce of and imported from any British Possession "	0 0 1	0 0 1	0 0 1
Cocoa "	0 0 6	0 0 6	0 0 6
The produce of and imported from any British Possession "	0 0 2	0 0 2	0 0 2
Husks and Shells... .. "	0 0 1	0 0 1	0 0 1
Cocoa Paste or Chocolate "	0 4 4	0 4 4	0 4 4
The produce of and imported from any British Possession "	0 0 4	0 0 4	0 0 4
Coculus Indicus "	0 2 6	0 2 6	0 2 6
Extract or preparation of. See Extract.			
Cocus Wood. See Ebony.			
Codilla. See Flax.			
Coffee Lb.	0 1 3	0 1 3	0 1 3
The produce of and imported from any British Possession in America "	0 0 6	0 0 6	0 0 6

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*						
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.				
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	CINNAMON			
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6				
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	CITRATE OF LIME			
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	CITRIC ACID			
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	CITRON			
0	4	9	0	4	9	0	4	9	0	4	9	0	4	9	0	4	9	CIVET			
<i>(Act 6 & 7 WILLIV. c. 80)</i> From 13th Aug. 1836			0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	CLINKERS			
25	0	0	25	0	0	25	0	0	25	0	0	25	0	0	25	0	0	CLOCKS			
<i>(Act 6 & 7 WILLIV. c. 80.)</i> From 13th Aug. 1836			0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	CLOVES
2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	COALS
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	COBALT
0	0	6	0	0	6	<i>(Act 1 & 2 Vic. cap. 113.)</i> From 5th Jan. 1839.			0	1	0	0	1	0	0	1	0	0	1	0	COCHINEAL
0	0	2	0	0	2	Cut. 0			0	1	0	0	1	0	0	1	0	0	1	0	" Dust
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	COCOA
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	HUSKS
0	4	4	0	4	4	0	4	4	0	4	4	0	4	4	0	4	4	0	4	4	COCOA PASTE
0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	COCULUS INDICUS
0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	COFFEE
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	

* Five per cent. additional on all the above duties in those years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Acts & 4 Will. IV., c. 59)</i>			
1st September 1833.			
<i>(Acts & 6 Will. IV., c. 60)</i>			
From 9th Sept. 1835.			
Coffee—continued.			
The produce of and imported from Sierra Leone ... <i>Lb.</i>	0 0 9	0 0 9	0 0 6
The produce of and imported from any British Possession within the limits of the East India Company's Charter	Not separately rated in these years.		0 0 6
Imported from any British Possession within the limits of the East India Company's Charter	0 0 9	0 0 9	0 0 9
Imported from any other place within those limits	0 1 0	0 1 0	0 1 0
Coin, viz., Copper. See Copper.			
Foreign, of Gold or Silver. See Bullion.			
Coir Rope, Twine, and Strands <i>Cwt.</i>	0 5 0	0 5 0	0 5 0
Old, and fit only to be made into Mats	0 5 0	0 5 0	0 5 0
Colocynth <i>Lb.</i>	0 0 2	0 0 2	0 0 2
Columba Root <i>Lb.</i>	0 0 2	0 0 2	0 0 2
Comfits <i>Lb.</i>	0 1 0	0 1 0	0 1 0
Copper, viz. :—			
Ore	0 12 0	0 12 0	0 12 0
The produce of, and imported from, any British Possession in America	0 1 0	0 1 0	0 1 0
Old, fit only to be re-manufactured	0 15 0	0 15 0	0 15 0
In Plates and Copper Coin	1 10 0	1 10 0	1 10 0
Unwrought, viz., in Bricks or Pigs, Rose Copper, and all Cast Copper	1 7 0	1 7 0	1 7 0
In part Wrought, viz., Bars, Rods, or Ingots, hammered or raised	1 15 0	1 15 0	1 15 0
Manufactures of Copper not otherwise enumerated or described, and Copper Plates engraved	30 0 0	30 0 0	30 0 0
	<i>For every £100 Value.</i>		
The produce of, and imported from, any British Possession within the limits of the East India Company's Charter, viz. :—			
Ore	0 1 0	0 1 0	0 1 0
Old, fit only to be re-manufactured	0 9 2	0 9 2	0 9 2
In Plates and Copper Coin	0 15 0	0 15 0	0 15 0
Unwrought, viz., in Bricks or Pigs, Rose Copper, and all Cast Copper	0 9 2	0 9 2	0 9 2
In part Wrought, viz., Bars, Rods, or Ingots, hammered or raised	1 11 3	1 11 3	1 11 3
Manufactures of Copper not otherwise enumerated or described, and Copper Plates engraved	30 0 0	30 0 0	30 0 0
	<i>For every £100 Value.</i>		
Copperas, viz. :—			
Blue	0 5 0	0 5 0	0 5 0
Green	0 5 0	0 5 0	0 5 0
White	0 12 0	0 12 0	0 12 0
Coral, viz. :—			
In Fragments	0 1 0	0 1 0	0 1 0
Whole, polished	0 12 0	0 12 0	0 12 0
Unpolished	0 5 6	0 5 6	0 5 6
Of any British Fishing or Taking	0 0 6	0 0 6	0 0 6

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	COFFEE
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	
0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	COIR ROPE
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	COLOCYNTH
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	COLUMBA ROOT
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	COMPITS
COPPER :—																		
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	Ore
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Produce of
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	Old, &c.
1	10	0	1	10	0	1	10	0	1	10	0	1	10	0	1	10	0	Plates, &c.
1	7	0	1	7	0	1	7	0	1	7	0	1	7	0	1	7	0	Unwrought
1	15	0	1	15	0	1	15	0	1	15	0	1	15	0	1	15	0	Part Wrought
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	Manufactures of
Produce of B.P. East Indies																		
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Ore
0	9	2	0	9	2	0	9	2	0	9	2	0	9	2	0	9	2	Old, &c.
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	Plates, &c.
0	9	2	0	9	2	0	9	2	0	9	2	0	9	2	0	9	2	Unwrought
1	11	3	1	11	3	1	11	3	1	11	3	1	11	3	1	11	3	Part Wrought
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	Manufactures of
COPPERAS :—																		
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Blue
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Green
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	White
CORAL :—																		
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	In Fragments
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	Whole
0	5	6	0	5	6	0	5	6	0	5	6	0	5	6	0	5	6	Unpolished
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17, 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Cordage, tarred or untarred (Standing or Running Rigging in use excepted)	Cwt. 0 10 9	0 10 9	0 10 9
In actual use of a British Ship, and being fit and necessary for such Ship, and not or until otherwise disposed of	Free.	Free.	Free.
If and when otherwise disposed of	For every £100 Value. 20 0 0	20 0 0	20 0 0
Cordial Waters. <i>See Spirits.</i>			
Cork	Cwt. 0 8 0	0 8 0	0 8 0
Corks, ready-made	Lb. 0 7 0	0 7 0	0 7 0
Corn. <i>See Table of Contents, "Corn"</i>			
Cotton, viz. :—			
Manufactures of	For every £100 Value. 10 0 0	10 0 0	10 0 0
Articles of Manufactures of Cotton wholly or in part made up, not otherwise charged with Duty	" 20 0 0	20 0 0	20 0 0
Wool or Waste of Cotton Wool. <i>See Wool.</i>			
Cranberries	Gallon. 0 0 1	0 0 1	0 0 1
Crayons	For every £100 Value. 40 0 0	40 0 0	40 0 0
Cream of Tartar	Cwt. 0 2 0	0 2 0	0 2 0
Crystal, viz. :—			
Rough	For every £100 Value. 20 0 0	20 0 0	20 0 0
Cut or in any way manufactured, except Beads	" 30 0 0	30 0 0	30 0 0
Cubebs	Lb. 0 0 6	0 0 6	0 0 6
Cucumbers, viz. :—			
Pickled. <i>See Pickles.</i>			
Preserved in Salt and Water	For every £100 Value. 20 0 0	20 0 0	20 0 0
Culm	Ton. 2 0 0	2 0 0	2 0 0
Currants	Cwt. 2 4 4	(Act 4 & 5 WILL IV. c. 89) From 15th Aug. 1834 1 2 2	1 2 2
Damask. <i>See Linen.</i>			
Dates	" 0 10 0	0 10 0	0 10 0
Derelict, Foreign Goods, Derelict, Jetsam, Flotsam, Lagan, or Wreck, brought or coming into Great Britain or Ireland, are subject to the same Duties and entitled to the same Drawbacks as Goods of the like kind regularly imported.			
Diagrydium. <i>See Scammony.</i>			
Diamonds	Free.	Free.	Free.
Diaper. <i>See Linen.</i>			

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 10 9	0 10 9	0 10 9	0 10 9	0 10 9	0 10 9	CORDAGE :—
Free.	Free.	Free.	Free.	Free.	Free.	In actual use
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	If disposed of
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	CORK
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	CORKS ready-made
						COTTON :—
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	Manufactures of
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Articles of
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	CRANBERRIES
40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	CRAYONS
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	CREAM OF TARTAR
						CRYSTAL :—
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Rough
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	Cut, &c.
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	CUBEBS
						CUCUMBERS :—
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Preserved, &c.
2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	CULM
1 2 2	1 2 2	1 2 2	1 2 2	1 2 2	1 2 2	CURRENTS
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	DATES
Free.	Free.	Free.	Free.	Free.	Free.	DIAMONDS

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Dice Pair.	1 6 2	1 6 2	1 6 2
Down Lb.	0 1 3	0 1 3	0 1 3
Drawings. <i>See Prints.</i>			
Drugs, not particularly charged Cwt.	0 10 0	0 10 0	0 10 0
Earthenware, not otherwise enumerated or described ... <i>For every £100 Value.</i>	15 0 0	15 0 0	15 0 0
Ebony of all Sorts Ton.	5 0 0	5 0 0	5 0 0
The produce of and imported from any British Possession	0 3 0	0 3 0	0 3 0
Eggs 120	0 0 10	0 0 10	0 0 10
Embroidery and Needlework <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Enamel Lb.	0 7 2	0 7 2	0 7 2
Essence, viz. :—			
Being Oil. <i>See Essential Oil, in Oil.</i>			
Of Spruce <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Not otherwise enumerated or described Lb.	0 4 6	0 4 6	0 4 6
Euphorbium Cwt.	0 6 0	0 6 0	0 6 0
Extract or Preparation of, viz. :—			
Cardamons <i>For every £100 Value.</i>	75 0 0	75 0 0	75 0 0
Coculus Indicus "	75 0 0	75 0 0	75 0 0
Grains, viz. :—			
Guinea Grains "	75 0 0	75 0 0	75 0 0
Of Paradise "	75 0 0	75 0 0	75 0 0
Lickorice "	75 0 0	75 0 0	75 0 0
Nux Vomica "	75 0 0	75 0 0	75 0 0
Opium "	25 0 0	25 0 0	25 0 0
Pepper, viz. :—Guinea Pepper "	25 0 0	25 0 0	25 0 0
Peruvian or Jesuits Bark Lb.	0 5 0	0 5 0	0 5 0
Quassia <i>For every £100 Value.</i>	50 0 0	50 0 0	50 0 0
Radix Rhatania Lb.	0 5 0	0 5 0	0 5 0
Vitriol <i>For every £100 Value.</i>	25 0 0	25 0 0	25 0 0
Extract or Preparation of any Article not being particularly enumerated or described, nor otherwise charged with Duty "	20 0 0	20 0 0	20 0 0
Or, and in lieu of, any of the above Duties, at the option of the importer Lb.	0 10 0	0 10 0	0 10 0

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1 6 2	1 6 2	1 6 2	1 6 2	1 6 2	1 6 2	DICE
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	DOWN
(Act 6 & 7 Will. IV., c. 60) From 13th Aug. 1836 0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	DRUGS
15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	EARTHENWARE
(Act 6 & 7 Will. IV., c. 60) From 13th Aug. 1836 Ebony, the pro- duce of or im- ported from any Foreign Country, Ton 0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 16 0	} EBONY
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	EGGS
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	EMBROIDERY, &c
0 7 2	0 7 2	0 7 2	0 7 2	0 7 2	0 7 2	ENAMEL
						ESSENCE :—
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	} S ce
0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	EUPHORBIVM
						EXTRACT, &c. of :—
75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	Cardamons
75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	Coculus Indicus
						Grains, viz. :—
75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	Guinea Grains
75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	Of Paradise
75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	Lickorice
75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	75 0 0	Nux Vomica
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	Opium
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	Guinea Pepper
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Peruvian, &c.
50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	Quassia, &c.
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Radix Rhatanica
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	Vitriol
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Not enumerated
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	

ARTICLES	1833-34	1834-35	1835-36
IMPORTS.			
<i>(Act 3 & 4 Will. IV., c. 58)</i> 1st September 1833.			
Feathers, viz. :—			
For Beds, in Beds or not <i>Cwt.</i>	2 4 0	2 4 0	2 4 0
Ostrich, dressed <i>Lb.</i>	1 10 0	1 10 0	1 10 0
Undressed "	0 10 0	0 10 0	0 10 0
Not separately rated prior to 1836-37.			
Not otherwise enumerated or described, viz. :—			
Dressed <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Undressed "	10 0 0	10 0 0	10 0 0
Figs <i>Cwt.</i>	1 1 6	<i>(Act 4 & 5 Will. IV., c. 82)</i> From 15th Aug. 1834 0 15 0	0 15 0
Fish, viz. :—			
Eels, the Ship's Lading	13 1 3	13 1 3	13 1 3
Lobsters	Free.	Free.	Free.
Oysters <i>Bushel.</i>	0 1 6	0 1 6	0 1 6
Stock Fish 120	0 5 0	0 5 0	0 5 0
Sturgeon, the Keg <i>Not containing more than Five Gallons.</i>	0 9 0	0 9 0	0 9 0
Turbots	Free.	Free.	Free.
Fresh Fish, of British taking, and imported in British Ships or Vessels	Free.	Free.	Free.
Cured Fish, of British taking and curing, and imported in British Vessels	Free.	Free.	Free.
Fishing Nets, old. See Rags.			
Flax, and Tow or Codilla of Hemp or Flax, whether dressed or undressed <i>Cwt.</i>	0 0 1	0 0 1	0 0 1
Flocks "	0 19 0	0 19 0	0 19 0
Flotsam. See Derelict.			
Flower Roots <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Flowers, Artificial, not made of Silk "	25 0 0	25 0 0	25 0 0
Fossils, not otherwise enumerated or described "	20 0 0	20 0 0	20 0 0
<i>Specimens of. See Specimens.</i>			
Frames for Pictures, Prints, or Drawings "	20 0 0	20 0 0	20 0 0
Frankincense. See Olibanum.			
Fruit, raw, not otherwise enumerated "	5 0 0	5 0 0	5 0 0
Fustic <i>Ton.</i>	0 4 6	0 4 6	0 4 6
Imported from any British Possession "	0 3 0	0 3 0	0 3 0

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
2 4 0	2 4 0	2 4 0	2 4 0	2 4 0	2 4 0	FEATHERS:—
1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	For Beds
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Ostrich, dressed
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Undressed
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Paddy Bird.
						Not otherwise enumerated:—
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Dressed
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	Undressed
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	FIGS
						FISH:—
13 1 3	13 1 3	13 1 3	13 1 3	13 1 3	13 1 3	Eels
Free.	Free.	Free.	Free.	Free.	Free.	Lobsters
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	Oysters
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Stock Fish
0 9 0	0 9 0	0 9 0	0 9 0	0 9 0	0 9 0	Sturgeon
Free.	Free.	Free.	Free.	Free.	Free.	Turbots
Free.	Free.	Free.	Free.	Free.	Free.	Fresh Fish
Free.	Free.	Free.	Free.	Free.	Free.	Cured Fish
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	FLAX
0 19 0	0 19 0	0 19 0	0 19 0	0 19 0	0 19 0	FLOCKS
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	FLOWER ROOTS
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	FLOWERS, ARTIFICIAL
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	FOSSILS
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	FRAMES
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	FRUIT, raw
0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	} FUSTIC
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	GALLS
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	GAMBOGE
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	GARNETS
1	10	0	1	10	0	1	10	0	1	10	0	1	10	0	1	10	0	Cut
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	GAUZE OF THREAD
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	GENTIAN
2	13	0	2	13	0	2	13	0	2	13	0	2	13	0	2	13	0	GINGER
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	
0	11	0	0	11	0	0	11	0	0	11	0	0	11	0	0	11	0	
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	GINSENG
8	6	8	8	6	8	8	6	8	8	6	8	8	6	8	8	6	8	GLASS :— Crown Glass
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	German Sheet
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	Plate Glass
0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	
0	9	6	0	9	6	0	9	6	0	9	6	0	9	6	0	9	6	
0	11	0	0	11	0	0	11	0	0	11	0	0	11	0	0	11	0	
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	Manufactures
4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	GLOVES Habit
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Men's
0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	Women's
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	GLUE, &c.
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	Clippings
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	GRAINS Guinea
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	Paradise

* Five per cent additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Granilla Lb.	(Act 3 & 4 Will. IV., c. 56) 1st September 1833 0 0 2	0 0 2	0 0 2
Grapes For every £100 Value.	20 0 0	(Act 4 & 5 Will. IV., c. 89) From 15th Aug. 1834 5 0 0	5 0 0
Grease Cwt.	0 1 8	0 1 8	0 1 8
Greaves for Dogs "	0 2 0	0 2 0	0 2 0
Guinea Wood Ton	0 5 0	0 5 0	0 5 0
Gum, viz. :—Animi, Copal, Arabic, Senegal, Tragacanth, Lac Dye, Shellac, Storax, Asafetida, Ammoniacum, Kino, Guaiacum, and other Gum not otherwise charged... Cwt.	0 6 0	0 6 0	0 6 0
Gunpowder... .. . "	3 0 0	3 0 0	3 0 0
Gypsum Ton	1 11 8	1 11 8	1 11 8
The produce of and imported from any British Possession "	0 1 3	0 1 3	0 1 3
Hair, viz. :—			
Camel's Hair or Wool Lb.	0 0 1	0 0 1	0 0 1
The produce of and imported from any British Possession "	Free.	Free.	Free.
Cow, Ox, Bull, or Elk Hair Cwt.	0 0 6	0 0 6	0 0 6
Goat's Hair. See Wool.			
Horse Hair "	0 0 6	0 0 6	0 0 6
Human Hair Lb.	0 1 0	0 1 0	0 1 0
Not otherwise enumerated or described For every £100 Value.	5 0 0	5 0 0	5 0 0
Manufactures of Hair or Goat's Wool, or of Hair or Goat's Wool and any other Material, and Articles of such Manufacture wholly or in part made up, not particularly enumerated or described, or otherwise charged with duty "	30 0 0	30 0 0	30 0 0
Hams Cwt.	1 8 0	1 8 0	1 8 0
Harp Strings or Lute Strings, silvered For every £100 Value.	20 0 0	20 0 0	20 0 0
Hats or Bonnets, viz. :—			
Bast, Chip, Cane, or Horsehair Hats or Bonnets, each Hat or Bonnet not exceeding 22 inches in diameter Dozen.	1 0 0	1 0 0	1 0 0
Each Hat or Bonnet exceeding 22 inches in diameter "	2 0 0	2 0 0	2 0 0
Straw Hats or Bonnets, each Hat or Bonnet not exceeding 22 inches in diameter "	3 8 0	3 8 0	3 8 0

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 0 2	0 0 2	(Act 1 & 2 Vic., c. 113.) From 5th Jan. 1839. Tot. 0 1 0	0 1 0	0 1 0	0 1 0	GRANILLA
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	GRAPES
0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	GREASE
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	GREAVES
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	GUINEA WOOD
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	GUM
3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	GUNPOWDER
1 11 8	1 11 8	1 11 8	1 11 8	1 11 8	1 11 8	GYPSUM
0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	HAIR
Free.	Free.	Free.	Free.	Free.	Free.	Camel's
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Cow, &c.
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Horse
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Human
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	Not enumerated
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	Manufactures of
1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	HAMS
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	HARP, &c. STRINGS
		(Act 1 & 2 Vic., c. 113.) From 16th Aug. 1838 Hats or Bonnets of Chip or Plat- ting of Chip.				HATS or BON- NETS:—
		Lb. 0 8 0	0 8 0	0 8 0	0 8 0	Chip
		Except Chip Hats. 1 0 0	1 0 0	1 0 0	1 0 0	Bast, &c.
		2 0 0	2 0 0	2 0 0	2 0 0	
		(Act 1 & 2 Vic., c. 113.) From 16th Aug. 1838 Straw Hats or Bonnets, each Hat or Bonnet not exceeding 24 inches in diameter. Doz. 3 8 0				STRAW
3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	

* Five per cent. additional on all the above duties in those years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 3 & 4 WILLIV. c. 55)</i> 1st September 1833.			
Hats or Bonnets, viz. :—continued.			
Straw Hat or Bonnets, each Hat or Bonnet exceeding 22 inches in diameter	<i>Dozen.</i>	6 16 0	6 16 0
Made of, or mixed with, Felt, Hair, Wool, or Beaver	<i>Each.</i>	0 10 6	0 10 0
Hay the Load, containing 36 Trusses, each Truss being 56 lbs.		1 4 0	1 4 0
Heath for Brushes... ..	<i>Cwt.</i>	0 9 2	0 9 2
Helebore	<i>Lb.</i>	0 0 1	0 0 1
Hemp, dressed	<i>Cwt.</i>	4 15 0	4 15 0
Rough, or Undressed, or any other Vegetable Substance of the nature and quality of Undressed Hemp, and applicable to the same purposes	"	0 0 1	0 0 1
Hides viz. :—			
Horse, Mare, Gelding, Buffalo, Bull, Cow, or Ox Hides, viz. :—			
Not Tanned, Tawed, Curried, or in any way dressed, viz. :—			
Dry	"	0 4 8	0 4 8
Wet	"	0 2 4	0 2 4
The produce of and imported from the West Coast of Africa, each Hide not exceeding 14 lbs. weight	"	0 2 4	0 2 4
The produce of and imported from any British Possession, viz. :—			
Dry	"	0 2 4	0 2 4
Wet	"	0 1 2	0 1 2
Tanned and not otherwise Dressed	<i>Lb.</i>	0 0 6	0 0 6
The produce of and imported from any British Possession	"	0 0 3	0 0 3
Cut or Trimmed	"	0 0 9	0 0 9
The produce of and imported from any British Possession	"	0 0 4½	0 0 4½
And Pieces of such Hides, Tawed, Curried, or in any way Dressed	"	0 0 9	0 0 9
The produce of and imported from any British Possession	"	0 0 4½	0 0 4½
Cut or Trimmed	"	0 1 2	0 1 2
The produce of and imported from any British Possession	"	0 0 7	0 0 7

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
						(Act 1 & 2 Vic., c. 113) Straw Hats or Bonnets, each Hator Bonnet ex- ceeding 24 inches. Doz. 6 16 0												HATS OR BON- NETS:—
6	16	0	6	16	0	6	16	0	6	16	0	6	16	0	6	16	0	Straw Hats, &c.
0	10	6	0	10	6	0	10	6	0	10	6	0	10	6	0	10	6	Felt, &c.
1	4	0	1	4	0	1	4	0	1	4	0	1	4	0	1	4	0	HAY
0	9	2	0	9	2	0	9	2	0	9	2	0	2	2	0	9	2	HEATH
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	HELEBORE
4	15	0	4	15	0	4	15	0	4	15	0	4	15	0	4	15	0	HEMP
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	Rough, &c.
																		HIDES:—
0	4	8	0	4	8	0	4	8	0	4	8	0	4	8	0	4	8	
0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	
0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	
0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	
0	1	2	0	1	2	0	1	2	0	1	2	0	1	2	0	1	2	
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	
0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	
0	0	4½	0	0	4½	0	0	4½	0	0	4½	0	0	4½	0	0	4½	
0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	
0	0	4½	0	0	4½	0	0	4½	0	0	4½	0	0	4½	0	0	4½	
0	1	2	0	1	2	0	1	2	0	1	2	0	1	2	0	1	2	
0	0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	0	7	Horse, &c.

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Acts & Wills IV., c. 56)</i> 1st September 1833.			
Hides, viz. :—continued.			
Sea Cow, Elephant and Eland, or large Deer Hides, the produce of and imported from any British Possession, from 16th August 1833 (Act 1 & 2 Vic. c. 113), viz. :—			
Not tanned, tawed, curried, or in any way dressed, viz. :—			
Dry	Cwt.		
Wet	"		
Tawed, and not otherwise dressed	Lb.		
Cut or trimmed	"		Not separately ra
Such Hides and Pieces of such Hides, tawed, curried, or in any way dressed	"		
Cut or trimmed	"		
Tails. See Tails.			
Losh Hides	"	0 1 8	0 1 8
Muscovy or Russia Hides, Tanned, Coloured, Shaved, or otherwise Dressed	<i>The Hide.</i>	0 5 0	0 5 0
Pieces, Tanned, Coloured, Shaved, or otherwise Dressed	Lb.	0 2 6	0 2 6
Hides or Pieces of Hides, Raw or Undressed, not particularly enumerated or described, nor otherwise charged with Duty, imported from any British Possession in America	<i>For every £100 Value.</i>	5 17 6	5 17 6
Hides or Pieces of Hides, Raw or Undressed, not particularly enumerated or described, nor otherwise charged with Duty	"	20 0 0	20 0 0
Hides or Pieces of Hides, Tanned, Tawed, Curried, or in any way Dressed, not particularly enumerated or described, nor otherwise charged with Duty	"	30 0 0	30 0 0
Hones	100	1 3 0	1 3 0
Honey	Cwt.	0 15 0	0 15 0
The produce of and imported from any British Possession	"	0 5 0	0 5 0
Hoofs of Cattle	<i>For every £100 Value.</i>	1 0 0	1 0 0
Hoops, viz. :—			
Of Iron	Cwt.	1 3 9	1 3 9
Of Wood, viz. :—			
Not exceeding 6 feet in length	1,000	0 5 0	0 5 0
Exceeding 6 feet and not exceeding 9 feet in length	"	0 7 6	0 7 6
Exceeding 9 feet and not exceeding 12 feet in length	"	0 10 0	0 10 0
Exceeding 12 feet and not exceeding 15 feet in length	"	0 12 6	0 12 6
Exceeding 15 feet in length	"	0 15 0	0 15 0
Hops	Cwt.	8 11 0	8 11 0

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.	£ s. d.	
						HIDES :—
		(Act 1 & 2 Vic., c. 113.) From 16th Aug. 1838				
		0 2 4	0 2 4	0 2 4	0 2 4	} Sea Cow, &c.
		0 1 2	0 1 2	0 1 2	0 1 2	
		0 0 3	0 0 3	0 0 3	0 0 3	
ted prior to 1838.		0 0 4½	0 0 4½	0 0 4½	0 0 4½	
		0 0 4½	0 0 4½	0 0 4½	0 0 4½	
		0 0 7	0 0 7	0 0 7	0 0 7	
0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	Losh Hides
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	} Muscovy, &c.
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	
5 17 6	5 17 6	5 17 6	5 17 6	5 17 6	5 17 6	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	} Pieces, &c.
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	
1 3 0	1 3 0	1 3 0	1 3 0	1 3 0	1 3 0	HONES
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	} HONEY
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	HOOPS
						HOOPS :—
1 3 9	1 3 9	1 3 9	1 3 9	1 3 9	1 3 9	Of Iron
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	} Of Wood
0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	
0 12 6	0 12 6	0 12 6	0 12 6	0 12 6	0 12 6	
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	
8 11 0	8 11 0	8 11 0	8 11 0	8 11 0	8 11 0		HOOPS

ARTICLES	1833-34			1834-35			1835-36			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
<i>(Act 24 & 25 Will. IV., c. 56)</i> 1st September 1833.										
Horns, Horn Tips, and Pieces of Horns, not otherwise charged with Duty	Cwt.	0	2	4	0	2	4	0	2	4
Horses, Mares, or Geldings	Each.	1	0	0	1	0	0	1	0	0
Hungary Water. <i>See Spirits.</i>										
India Rubbers. <i>See Caoutchouc.</i>										
Indigo	Lb.	0	0	4	0	0	4	0	0	4
The produce of and imported from any British Possession	"	0	0	3	0	0	3	0	0	3
Ink for Printers	Cwt.	0	10	0	0	10	0	0	10	0
Ink, unwrought	Lb.	0	0	10	0	0	10	0	0	10
Wrought	"	0	5	2	0	5	2	0	5	2
Iron, viz. :—										
In Bars, or unwrought	Ton	1	10	0	1	10	0	1	10	0
The produce of and imported from any British Possession	"	0	2	6	0	2	6	0	2	6
Not separately rated prior										
Slit or hammered into Rods, and Iron drawn or hammered less than $\frac{1}{4}$ of an inch square	Cwt.	0	5	0	0	5	0	0	5	0
Cast	For every £100 Value.	10	0	0	10	0	0	10	0	0
Hoops. <i>See Hoops.</i>										
Old broken, and old cast Iron	Ton	0	12	0	0	12	0	0	12	0
Ore	"	0	5	0	0	5	0	0	5	0
Pig Iron... ..	"	0	10	0	0	10	0	0	10	0
The produce of and imported from any British Possession	"	0	1	3	0	1	3	0	1	3
Chromate of Iron... ..	Ton.	0	5	0	0	5	0	0	5	0
Wrought, not otherwise enumerated or described	For every £100 Value.	20	0	0	20	0	0	20	0	0
Isinglass	Cwt.	2	7	6	2	7	6	2	7	6
The produce of and imported from any British Possession	"	0	15	10	0	15	10	0	15	10
Jalap	Lb.	0	0	6	0	0	6	0	0	6
Japanned or Lacquered Ware	For every £100 Value.	20	0	0	20	0	0	20	0	0
Jet... ..	Lb.	0	0	2	0	0	2	0	0	2
Jetsam. <i>See Derelict.</i>										

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 6 & 7 Will. IV., c. 60) From 19th Aug. 1836 Horns & Horn Tips, Ton 0 1 0 Pieces of Horns, Cwt. 0 2 4		(Act 1 & 2 Vic., cap. 113) From 16th Aug. 1838 Ton 0 1 0	Ton 0 1 0	0 1 0	0 1 0	HORNS, &c.
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	HORSES, &c.
0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	INDIGO
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	INK
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	INKLE:— Unwrought
0 5 2	0 5 2	0 5 2	0 5 2	0 5 2	0 5 2	Wrought
						IRON:—
1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	Bars
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	
to 1838-39.		(Act 1 & 2 Vic., cap. 113.) From 16th Aug. 1838 Bloom Iron, Ton 0 15 0	0 15 0	0 15 0	0 15 0	Bloom
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Slit
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	Cast
0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	Old broken
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Ore
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	Fig
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Chromate of
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Wrought
2 7 6	2 7 6	2 7 6	2 7 6	2 7 6	2 7 6	ISINGLASS
0 15 10	0 15 10	0 15 10	0 15 10	0 15 10	0 15 10	
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	JALAP
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	JAPANNED &c., WARE
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	JET

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
IMPORTS.			
<i>(Acts & Wills IV, c.56) 1st September 1833.</i>			
Jewels, Emeralds, Rubies, and all other Precious Stones (except Diamonds), viz. :-			
Set <i>For every £100 Value.</i>	£ 20 0 0	£ 20 0 0	£ 20 0 0
Unset "	10 0 0	10 0 0	10 0 0
Juice of Lemons, Limes or Oranges <i>Gallon.</i>	0 0 0½	0 0 0½	0 0 0½
Junk old. <i>See Rags, old.</i>			
Kelp. <i>See Alkali.</i>			
		Not separately rated prior to	
Lac, viz., Stick Lac <i>Cwt.</i>	0 1 0	0 1 0	0 1 0
Lace, viz., Thread Lace <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Lacquered Ware. <i>See Japanned Ware.</i>			
Lagan. <i>See Derelict.</i>			
Lamp Black <i>Cwt.</i>	1 0 0	1 0 0	1 0 0
Lapis Calamariis... .. "	0 1 0	0 1 0	0 1 0
Lard "	0 8 0	0 8 0	0 8 0
Latten "	0 4 0	0 4 0	0 4 0
Shaven "	0 6 0	0 6 0	0 6 0
Lavender Flowers <i>Lb.</i>	0 0 10	0 0 10	0 0 10
Lead viz. :-			
Black <i>Cwt.</i>	0 4 0	0 4 0	0 4 0
Chromate of Lead <i>Lb.</i>	0 2 0	0 2 0	0 2 0
Ore <i>Ton.</i>	1 5 0	1 5 0	1 5 0
Pig "	2 0 0	2 0 0	2 0 0
Red <i>Cwt.</i>	0 6 0	0 6 0	0 6 0
White "	0 7 0	0 7 0	0 7 0
Leather, viz., Pieces of Leather, or Leather cut into Shapes, or any Article made of Leather, or any Manufacture whereof Leather is the most valuable part, not otherwise enumerated or described <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Leaves of Gold <i>100 Leaves.</i>	0 3 0	0 3 0	0 3 0
Leaves of Roses <i>Lb.</i>	0 0 2	0 0 2	0 0 2

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
						JEWELS, &c.
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Set
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	Unset
0 0 0½	0 0 0½	0 0 0½	0 0 0½	0 0 0½	0 0 0½	JUICE OF LEMONS
		(Act 1 & 2 Vic., cap. 113.) From 16th Aug. 1838 Kingwood, Ton 2 0 0	2 0 0	2 0 0	2 0 0	KINGWOOD
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	LAC
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	LACE
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	LAMP BLACK
		(Act 1 & 2 Vic., cap. 113.) From 16th Aug. 1838 Lancewood Timber or Masts Load 0 10 0	0 10 0	0 11 6	0 11 6	LANCEWOOD
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	LAPIS CALAMINARIS
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	LARD
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	LATTEN
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	Shaven
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	LAVENDER FLOWERS
						LEAD:—
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Black
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Chromate of
1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	Ore
2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	Pig
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	Red
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	White
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	LEATHER
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	LEAVES OF GOLD
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	LEAVES OF ROSES

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840, except as to Lancewood, on which Duties amounting to 11s. 6d. per load were enacted by 3 and 4 Vic., c. 19.

ARTICLES	1833-34	1834-35	1835-36
IMPORTS.			
	£ s. d. (Act 3 & 4 WILL. IV., c. 69) 1st September 1833.	£ s. d.	£ s. d.
Leeches <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Lemons. <i>See Oranges.</i>			
Peel of <i>Lb.</i>	0 0 5	0 0 5	0 0 5
Preserved in Sugar. <i>See Succadur.</i>			
Lentils <i>Bushel.</i>	0 0 10	0 0 10	0 0 10
Lignum, viz. :-			
Quassia. <i>See Quassia.</i>			
Vitæ <i>ton.</i>	2 0 0	2 0 0	2 0 0
The produce of and imported from any British Possession "	0 10 0	0 10 0	0 10 0
Linen, or Linen and Cotton, viz. :-			
Cambrics and Lawns, commonly called French Lawns, the Piece not exceeding 8 Yards in Length, and not exceeding seven-eighths of a Yard in Breadth, and so in proportion for any greater or less quantity.			
Plain	0 6 0	0 6 0	0 6 0
Bordered Handkerchiefs	0 5 0	0 5 0	0 5 0
Lawns of any other Sort not French, viz. :-			
Not containing more than 60 Threads to the inch of Warp <i>Square Yard.</i>	0 0 9	0 0 9	0 0 9
Containing more than 60 Threads to the inch of Warp "	0 1 0	0 1 0	0 1 0
Damasks and Damask Diaper "	0 2 1½ From 5th Jan. 1834 0 2 0	0 2 0	0 2 0
Drillings, Ficks, and Twilled Linens "	0 0 8½ From 5th Jan. 1834 0 0 8	0 0 8	0 0 8
Sail Cloth "	0 0 7½	0 0 7½	0 0 7½
Plain Linens and Diaper not otherwise enumerated or described, and whether chequered or striped with Dyed Yarn or not, viz. :-			
Not containing more than 20 Threads to the inch of Warp "	0 0 2½ From 5th Jan. 1834 0 0 2½	0 0 2½	0 0 2½
Containing more than 20 Threads and not more than 24 Threads to the inch of Warp... .. "	0 0 3½ From 5th Jan. 1834 0 0 3	0 0 3	0 0 3
Containing more than 24 Threads and not more than 30 Threads to the inch of Warp... .. "	0 0 4½ From 5th Jan. 1834 0 0 4	0 0 4	0 0 4
Containing more than 30 Threads and not more than 40 Threads to the inch of Warp... .. "	0 0 5 From 5th Jan. 1834 0 0 4½	0 0 4½	0 0 4½
Containing more than 40 Threads and not more than 60 Threads to the inch of Warp... .. "	0 0 8½ From 5th Jan. 1834 0 0 8	0 0 8	0 0 8

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	LEECHES
0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	LEMONS, Peel of
0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	LENTILS
<i>(Act 6 & 7 Will. IV. c. 60)</i>																		
From 13th Aug. 1836																		
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	LIGNUM VITÆ
LINEN:—																		
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	} Lawns
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	
0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	}
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	Damasks
0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	Drillings
0	0	7½	0	0	7½	0	0	7½	0	0	7½	0	0	7½	0	0	7½	Sail Cloth
0	0	2½	0	0	2½	0	0	2½	0	0	2½	0	0	2½	0	0	2½	} Plain Linens
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	
0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	
0	0	4½	0	0	4½	0	0	4½	0	0	4½	0	0	4½	0	0	4½	
0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	

ARTICLES	1833-34	1834-35	1835-36
IMPORTS.			
<i>(Acts & 4 Will. IV. c. 56)</i>			
1st September 1833.			
Linens, &c.—continued—			
Plain Linens and Diaper, &c.— <i>continued.</i>			
Containing more than 60 Threads and not more than 80 Threads to the inch of Warp... <i>...Square yard.</i>	Until 6th Jan. 1834 0 0 10½ From 5th Jan. 1834 0 0 10	0 0 10	0 0 10
Containing more than 80 Threads and not more than 100 Threads to the inch of Warp ... "	Until 6th Jan. 1834 0 1 0½ From 5th Jan. 1834 0 1 0	0 1 0	0 1 0
Containing more than 100 Threads to the inch of Warp ... " "	Until 6th Jan. 1834 0 1 7 From 5th Jan. 1834 0 1 6	0 1 6	0 1 6
Or, and instead of the Duties hereinbefore imposed upon Linens according to the number of Threads in the Warp, at the option of the importer ... <i>For every £100 Value.</i>	40 0 0	40 0 0	40 0 0
NOTE.—No increased Rate of Duty to be charged on any Linen or Lawns for any additional number of Threads, not exceeding 2 Threads for such as are not of 30 Threads to the inch, nor for any additional number of Threads not exceeding 5 Threads for such as are of 30 Threads and upwards to the inch.			
Sails ... " "	30 0 0	30 0 0	30 0 0
In actual use of a British Ship, and fit and necessary for such Ship, and not otherwise disposed of ...	Free.	Free.	Free.
If and when otherwise disposed of ... <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Manufactures of Linen, or of Linen mixed with Cotton or with Wool, not particularly enumerated or otherwise charged with Duty ... "	25 0 0	25 0 0	25 0 0
Articles of Manufactures of Linen, or of Linen mixed with Cotton or with Wool, wholly or in part made up, not otherwise charged with Duty ... "	40 0 0	40 0 0	40 0 0
Linseed Cakes ... <i>Cwt.</i>	0 0 2	0 0 2	0 0 2
Liquorice Juice or Succus Liquoritzæ ... "	3 15 0	3 15 0	3 15 0
Powder ... "	5 10 0	5 10 0	5 10 0
Root ... "	3 3 4	3 3 4	3 3 4
Extract or Preparation of. <i>See Extract.</i>			
Litharge of Gold or Silver ... "	0 2 0	0 2 0	0 2 0
Live Creatures illustrative of Natural History ...	Free.	Free.	Free.
Liverwort. <i>See Lichen Islandicus, in Moss.</i>			
Logwood ... <i>Tom.</i>	0 4 6	0 4 6	0 4 6
Imported from any British Possession ... "	0 3 0	0 3 0	0 3 0
Lupines ... <i>Cwt.</i>	0 5 0	0 5 0	0 5 0
Lute Strings. <i>See Catlings.</i>			
Macaroni ... <i>Lb.</i>	0 0 2	0 0 2	0 0 2
Mace ... "	0 4 6	0 4 6	0 4 6
Imported from any British Possession within the Limits of the East India Company's Charter ... "	0 3 6	0 3 6	0 3 6
The produce of and imported from any other British Possession ... "	0 3 6	0 3 6	0 3 6

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	LINENS :— Plain Linens
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	Sails.
Free.	Free.	Free.	Free.	Free.	Free.	
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Manufactures of Articles of
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	
40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	40 0 0	LINSSEED CAKES
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	
3 15 0	3 15 0	3 15 0	3 15 0	3 15 0	3 15 0	LIQUORICE JUICE Powder
5 10 0	5 10 0	5 10 0	5 10 0	5 10 0	5 10 0	
3 3 4	3 3 4	3 3 4	3 3 4	3 3 4	3 3 4	Root
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	LITHARGE OF GOLD OR SILVER
Free.	Free.	Free.	Free.	Free.	Free.	LIVE CREATURES
0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	LOGWOOD
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	LUPINES
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	MACARONI
(Act 6 & 7 WILLIV. c. 80.) From 13th Aug. 1836						
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	MACE

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
	<i>(Act 3 & 4 Will. IV., c. 56)</i> 1st September 1833.		
Madder <i>Cwt.</i>	0 2 0	0 2 0	0 2 0
Root "	0 0 6	0 0 6	0 0 6
Magna Græcia Ware <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Mahogany <i>Ton.</i>	7 10 0	7 10 0	7 10 0
Imported from the Bay of Honduras in a British Ship cleared out from the Port of Belize "	1 10 0	1 10 0	1 10 0
Imported from any British Possession "	4 0 0	4 0 0	4 0 0
Manganese Ore "	0 10 0	0 10 0	0 10 0
Mangoes. <i>See Pickles.</i>			
Manna <i>Lb.</i>	0 0 3	0 0 3	0 0 3
Manuscripts "	0 0 2	0 0 2	0 0 2
Maps or Charts, plain or coloured, each Map or Chart, or part thereof "	0 0 6	0 0 6	0 0 6
Marble <i>See Stone.</i>			
Marbles for Children. <i>See Toys.</i>			
Marmalade <i>Lb.</i>	0 1 3	0 1 3	0 1 3
The produce of and imported from any British Possession "	0 0 1	0 0 1	0 0 1
Mastic <i>Cwt.</i>	0 6 0	0 6 0	0 6 0
Mats, viz. :—			
Of Bast 100	1 3 9		
Imported from any British Possession <i>For every £100 Value.</i>	5 0 0		
Not otherwise enumerated or described "	20 0 0		
Matting "	20 0 0		
Imported from any British Possession "	5 0 0		
Mattresses "	20 0 0		
Mead or Metheglin <i>Gallon.</i>	0 6 7	0 6 7	0 6 7

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*					
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.			
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	MADDER		
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	Root		
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	MAGNA GRÆCIA WARE		
7	10	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	}		
1	10	0	1	10	0	1	10	0	1	10	0	1	10	0	1	10	0		}	
			(Act 6 & 7 Will. IV., c. 60) After 5th July 1837.															}		
						(Act 1 & 2 Vic., cap. 113.) From 16th Aug. 1838 Mahogany, the produce of and imported from the Bay of Hon- duras or the Mosquito shore, Ton, 1 10 0													}	
4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	MAHOGANY		
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	MANGANESE ORE		
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	MANNA		
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	MANUSCRIPTS		
(Act 6 & 7 Will. IV., c. 60) From 13th Aug. 1836 Maps or Charts and parts there- of, viz. :— Plain, Each 0 0 1																		MAPS, &c. :—		
Coloured, Each 0 0 2																		Plain		
																		Coloured		
(Act 6 & 7 Will. IV., c. 60) From 13th Aug. 1836 0 0 6																		}		
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	MARMALADE		
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	MASTIC		
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	}		
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0		MATS AND MAT- TING	
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	MATTRESSES		
0	6	7	0	6	7	0	6	7	0	6	7	0	6	7	0	6	7	MEAD, &c.		

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
	<i>(Act 3 & 4 Will. IV. c. 56)</i> 1st September 1833.		
Medals of Gold or Silver	Free.	Free.	Free.
Of any other Sort	5 0 0	5 0 0	5 0 0
	<i>For every £100 Value.</i>		
Medlars	0 1 0	0 1 0	0 1 0
	<i>Bushel.</i>		
Molasses	1 3 9	1 3 9	1 3 9
	<i>Cwt.</i>		
The produce of and imported from any British Possession	0 9 0	0 9 0	0 9 0
	<i>"</i>		
Melting Pots for Goldsmiths. <i>See Pots.</i>			
Mercury, prepared	30 0 0	30 0 0	30 0 0
	<i>For every £100 Value.</i>		
Metal, viz. :—			
Bell Metal	1 0 0	1 0 0	1 0 0
	<i>Cwt. The Packet containing</i>		
Leaf Metal (except Leaf Gold)	0 0 3	0 0 3	0 0 3
	<i>250 Leaves.</i>		
Metheglin. <i>See Mead.</i>			
Mill Boards	3 8 2	3 8 2	3 8 2
	<i>Cwt.</i>		
Minerals not otherwise enumerated or described	20 0 0	20 0 0	20 0 0
	<i>For every £100 Value.</i>		
Specimens of. <i>See Specimens.</i>			
Models of Cork or Wood	5 0 0	5 0 0	5 0 0
	<i>For every £100 Value.</i>		
	Not separately rated prior to 1836-37.		
Moss, viz. :—			
Lichen Islandicus	0 0 1	0 0 1	0 0 1
	<i>Lb.</i>		
Rock, for Dyers' use	0 5 0	0 5 0	0 5 0
	<i>Ton.</i>		
Not otherwise charged	5 0 0	5 0 0	5 0 0
	<i>For every £100 Value.</i>		
Mother-of-Pearl Shells	5 0 0	5 0 0	5 0 0
	<i>"</i>		
Mules	0 10 0	0 10 0	0 10 0
	<i>Each.</i>		
Mum. <i>See Beer.</i>			
Musical Instruments	20 0 0	20 0 0	20 0 0
	<i>For every £100 Value.</i>		
Musk	0 0 6	0 0 6	0 0 6
	<i>Oz.</i>		
Myrrh	0 6 0	0 6 0	0 6 0
	<i>Cwt.</i>		
Natron <i>See Alkali.</i>			
Needlework. <i>See Embroidery.</i>			
Nets, viz., old Fishing Nets, fit only for making Paper or Pasteboard. <i>See Rags.</i>			

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Free.	Free.	Free.	Free.	Free.	Free.	MEDALS OF GOLD OR SILVER Any other Sort
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	MEDLARS
1 3 9	1 3 9	1 3 9	1 3 9	1 3 9	1 3 9	} MOLASSES.
0 9 0	0 9 0	0 9 0	0 9 0	0 9 0	0 9 0	
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	MERCURY
						METAL :—
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Bell Metal
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	Leaf Metal
3 8 2	3 8 2	3 8 2	3 8 2	3 8 2	3 8 2	MILL BOARDS
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	MINERALS
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	MODELS
<i>Act 6 & 7 WILLIV, c. 60</i> From 18th Aug. 1836 Morphia and its Salts, Lb. 0 16 0	0 16 0	0 16 0	0 16 0	0 16 0	0 16 0	MORPHIA
						MOSS :—
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Lichen Islandicus
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Rock
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	Not otherwise charged
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	MOTHER-OF-PEARL SHELLS
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	MULES
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	MUSICAL INSTRUMENTS
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	MUSK
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	MYRRH

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES						1833-34	1834-35	1835-36
						£	s.	d.
IMPORTS.						(Act 3 & 4 Will. IV., c. 58) 1st September 1833.		
Nicaragua Wood	...	...	...	...	Ton.	0	5	0
						Not separately rated prior to 1836-37.		
Nitre, viz., Cubic Nitre	...	...	...	...	Cwt.	0	0	6
Nutmegs	...	...	...	...	Lb.	0	3	6
The produce of and imported from any British Possession	...	...	...	...	,	0	2	6
Imported from any British Possession within the limits of the East India Company's Charter	...	...	...	...	„	0	2	6
Nuts, viz. :—								
Cashew Nuts and Kernels...	...	...	...	...	Cwt.	0	10	0
Castor Nuts or Seeds	...	...	...	...	„	0	0	6
Coker or Coco Nuts, the produce of any British Possession	...	...	...	...	1,200 Nuts.	0	1	0
Chesnuts	...	...	...	...	Bushel.	0	2	0
Pistachio Nuts	...	...	...	...	Cwt.	0	10	0
Small Nuts	...	...	...	...	Bushel.	0	2	0
Walnuts	...	...	...	...	„	0	2	0
Not otherwise enumerated or described	...	...	...	...	For every £100 Value.	20	0	0
Nux Vomica	...	...	...	...	Lb.	0	2	6
Extract or Preparation of. <i>See Extract.</i>								
Oakum	...	...	...	...	Cwt.	0	0	1
Ochre	...	...	...	...	„	0	1	0
Oil, viz. :—								
Of Almonds	...	...	...	...	Lb.	0	0	10
Animal Oil	...	...	...	...	Cwt.	Not separately rated in 1833-34.		0 2 6
Of Bays	...	...	...	...	Lb.	0	0	3
						(Act 4 & 5 Will. IV., c. 89) From 15th Aug. 1834		

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	NICARAGUA WOOD
(Act 6 & 7 WILLIV., c. 80) From 13th Aug. 1836 Nickel, viz. :- Arsenate of Nickel in Lumps or Powder, being in an unrefined state, For every £100 Value, 5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	NICKEL :- Arsenate
Nickel, metallic, refined, and Oxide of Nickel. For every £100 Value, 20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Metallic
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	NITRE
0 3 6	0 3 6	0 3 6	0 3 6	0 3 6	0 3 6	} NUTMEGS
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	
Not separately 1838-39.	rated prior to 1838-39.	(Act 1 & 2 Vic., c. 113.) From 16th Aug. 1838 Wild Nutmegs in the Shell, Lb. 0 1 0	0 1 0	0 1 0	0 1 0	WILD NUTMEGS
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	NUTS :- Cashew Nuts and Kernels
(Act 6 & 7 WILLIV., c. 80) From 13th Aug. 1836 Ton, 0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Castor Nuts or Seeds
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Coker Nuts
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Chestnuts
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	Pistachio Nuts
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Small Nuts
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Walnuts
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Not enumerated
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	NUX VOMICA
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	OAKUM
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	OCHRE
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	OIL :- Of Almonds
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Animal
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	Of Bays

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>Oil, continued:—</i>			
Of Castor Lb.	0 1 0	0 1 0	0 1 0
Imported from any British Possession "	0 0 3	0 0 3	0 0 3
The produce of and imported from any British Possession Cwt.	0 2 6	0 2 6	0 2 6
<i>Chemical, Essential, or Perfumed, viz. :—</i>			
Of Caraway Lb.	0 4 0	0 4 0	0 4 0
Of Cloves "	0 14 0	0 14 0	0 14 0
Of Lavender "	0 4 0	0 4 0	0 4 0
Of Mint "	0 4 0	0 4 0	0 4 0
Of Peppermint "	0 4 0	0 4 0	0 4 0
Of Spike "	0 4 0	0 4 0	0 4 0
Cassia, Bergamot, Lemon, Otto of Roses, Thyme, and of all other Sorts "	0 1 4	0 1 4	0 1 4
Of Cocoa Nut Cwt.	0 2 6	(Act 4 & 5 Will. IV., c. 89) From 15th Aug. 1834 0 1 3	0 1 3
Fish Oil. <i>See Train Oil, in Oil.</i>			
Of Hemp Seed "	39 18 0	39 18 0	39 18 0
Imported from any British Possession "	1 0 0	1 0 0	1 0 0
Of Linseed "	39 18 0	39 18 0	39 18 0
Imported from any British Possession "	1 0 0	1 0 0	1 0 0
Of Olives "	8 8 0	(Act 4 & 5 Will. IV., c. 89) From 15th Aug. 1834 4 4 0	4 4 0
Imported in a Ship belonging to any of the Subjects of the King of the Two Sicilies "	10 10 0	(Act 4 & 5 Will. IV., c. 89) Alter 31st Aug. 1834. The produce of or imported from any part of the Dominions of the King of the Two Sicilies. Tun, 8 8 0	8 8 0
		Imported in a Ship belonging to any of the Subjects of the King of the Two Sicilies, Tun, 10 10 0	10 10 0
Of Palm... .. Cwt.	0 2 6	(Act 4 & 5 Will. IV., c. 89) From 15th Aug. 1834 0 1 3	0 1 3
Of Paran Tun.	8 8 0	8 8 0	8 8 0
Of Rape Seed "	39 18 0	39 18 0	39 18 0
Imported from any British Possession "	1 0 0	1 0 0	1 0 0
Rock Oil Lb.	0 0 10	0 0 10	0 0 10
Seal Oil. <i>See Train Oil, in Oil.</i>			
Seed Oil, not otherwise enumerated or described Tun.	39 18 0	39 18 0	39 18 0
Imported from any British Possession "	1 0 0	1 0 0	1 0 0
Seed Cakes Cwt.	0 0 2	0 0 2	0 0 2
Of Spermaceti. <i>See Train Oil, in Oil.</i>			

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 6 & 7 Will. IV., c. 60) From 18th Aug. 1836 Cut. 0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	OIL:—
						Of Castor
						Chemical, &c.:—
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Of Caraway
0 14 0	0 14 0	0 14 0	0 14 0	0 14 0	0 14 0	Of Cloves
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Of Lavender
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Of Mint
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Of Peppermint
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	Of Spike
0 1 4	0 1 4	0 1 4	0 1 4	0 1 4	0 1 4	Cassia, &c.
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	Of Cocoa Nut
39 18 0	39 18 0	39 18 0	39 18 0	39 18 0	39 18 0	} Of Hemp Seed
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	
39 18 0	39 18 0	39 18 0	39 18 0	39 18 0	39 18 0	} Of Linseed
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	
4 4 0	4 4 0	4 4 0	4 4 0	4 4 0	4 4 0	} Of Olives
8 8 0	8 8 0	8 8 0	8 8 0	8 8 0	(Order in Council.) 10th Dec. 1841. 4 4 0	
10 10 0	10 10 0	10 10 0	10 10 0	10 10 0	6 6 0	
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	Of Palm
8 8 0	8 8 0	8 8 0	8 8 0	8 8 0	8 8 0	Of Paran
39 18 0	39 18 0	39 18 0	39 18 0	39 18 0	39 18 0	} Of Rape Seed
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	Rock Oil
39 18 0	39 18 0	39 18 0	39 18 0	39 18 0	39 18 0	} Seed Oil
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	Seed Cakes

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Oil—<i>continua</i> :—	(Act 4 & 1 Will. IV., c. 56) 1st September 1833.		
Train Oil, Blubber, Spermaceti Oil, and Head Matter, viz. :—			
The produce of Fish or Creatures living in the Sea, taken and caught by the Crews of British Ships, and imported direct from the Fishery, or from any British Possession in a British Ship... <i>Twn.</i>	0 1 0	0 1 0	0 1 0
The produce of Fish or Creatures living in the Sea, of Foreign Fishing <i>"</i>	26 12 0	26 12 0	26 12 0
Walnut Oil <i>Lb.</i>	0 0 6	0 0 6	0 0 6
Whale Oil. <i>See Train Oil, in Oil.</i>			
Oil not particularly enumerated or described, nor otherwise charged with Duty <i>For every £100 Value.</i>	50 0 0	50 0 0	50 0 0
Olibanum <i>Cwt.</i>	0 6 0	0 6 0	0 6 0
Olives <i>Gallon.</i>	0 2 0	0 2 0	0 2 0
Olive Wood <i>Ton.</i>	8 9 6	8 9 6	8 9 6
The produce of and imported from any British Posses- sion <i>"</i>	0 12 4	0 12 4	0 12 4
Onions <i>Bushel.</i>	0 3 0	0 3 0	0 3 0
Opium <i>Lb.</i>	0 4 0	0 4 0	0 4 0
Extract or Preparation of. <i>See Extract.</i>			
Orange Flower Water <i>Gallon.</i>	0 3 9	0 3 9	0 3 9
Oranges and Lemons, viz. :—			
The chest or box not exceeding the capacity of 5,000 cubic inches <i>"</i>	0 2	0 2 6	0 2 6
The chest or box exceeding the capacity of 5,000 cubic inches and not exceeding 7,300 cubic inches <i>"</i>	0 3 9	0 3 9	0 3 9
The chest or box exceeding the capacity of 7,300 cubic inches and not exceeding 14,000 cubic inches <i>"</i>	0 7 6	0 7 6	0 7 6
For every 1,000 cubic inches exceeding the above rate of 14,000 cubic inches <i>"</i>	0 0 7½	0 0 7½	0 0 7½
Loose <i>1,000 For every £100</i>	0 15 0	0 15 0	0 15 0
Or, at the option of the Importer <i>Value.</i>	75 0 0	75 0 0	75 0 0
Peel of <i>Lb.</i>	0 0 6	0 0 6	0 0 6
Orchal, Orchelias, or Archelias <i>Cwt.</i>	0 3 0	0 3 0	0 3 0
Ore, not particularly charged <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Of Gold or Silver. <i>See Bullion.</i>			
Specimens of. <i>See Specimens</i>			
Orpiment <i>Cwt.</i>	1 8 6	1 8 6	1 8 6
Orris or Iris Root <i>"</i>	0 10 0	0 10 0	0 10 0
Otto or Attar or Oil of Roses. <i>See Oil.</i>			

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
																		OIL:—	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	} Train Oil, &c.	
26	12	0	26	12	0	26	12	0	26	12	0	26	12	0	26	12	0		
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	Walnut	
50	0	0	50	0	0	50	0	0	50	0	0	50	0	0	50	0	0	Not enumerated	
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	OLIBANUM	
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	OLIVES	
<i>(Act 6 & 7 Will. IV. c. 80)</i> From 13th Aug. 1836			2	10	0	2	10	0	2	10	0	2	10	0	2	10	0	} OLIVE WOOD	
0	12	4	0	12	4	0	12	4	0	12	4	0	12	4	0	12	4		
0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	ONIONS	
<i>(Act 6 & 7 Will. IV. c. 80)</i> From 13th Aug. 1836			0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	OPIUM	
<i>(Act 6 & 7 Will. IV. c. 80)</i> From 13th Aug. 1836			0	0	1	0	0	1	0	0	1	0	0	0	1	0	0	1	ORANGE FLOWER WATER
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	} ORANGES AND LEMONS:—	
0	3	9	0	3	9	0	3	9	0	3	9	0	3	9	0	3	9		
0	7	6	0	7	6	0	7	6	0	7	6	0	7	6	0	7	6		
0	0	7½	0	0	7½	0	0	7½	0	0	7½	0	0	7½	0	0	7½		
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0		
75	0	0	75	0	0	75	0	0	75	0	0	75	0	0	75	0	0		
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	Peel of	
0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	ORCHAL, &c.	
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	ORE	
1	8	6	1	8	6	1	8	6	1	8	6	1	8	6	1	8	6	ORPIMENT	
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	ORRIS ROOT	

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 3 & 4 Will. IV., c. 56)</i> 1st September 1833.			
Paddy. <i>See Rice.</i>			
Painters' Colours, not particularly charged, viz. :—			
Unmanufactured <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Manufactured "	10 0 0	10 0 0	10 0 0
Paintings on Glass	5 0 0	5 0 0	5 0 0
And further <i>For every cwt. of Glass.</i>	4 0 0	4 0 0	4 0 0
Palmetto Thatch, the produce of and imported from the British Possessions in America <i>Cwt.</i>	Not separately rated in 1833-34.	<i>(Act 4 & 5 Will. IV., c. 89)</i> From 15th Aug. 1834 0 0 1	0 0 1
Paper, viz. :—			
Brown Paper made of old rope or cordage only, without separating or extracting the pitch or tar therefrom, and without any mixture of other materials there-with <i>Lb.</i>	0 0 3	0 0 3	0 0 3
Printed, Painted, or Stained Paper, or Paper Hangings, or Flock Paper <i>Square Yard.</i>	0 1 0	0 1 0	0 1 0
Waste Paper, or Paper of any other Sort, not particularly enumerated or described, nor otherwise charged with Duty <i>Lb.</i>	0 0 9	0 0 9	0 0 9
Parchment <i>Dozen Sheets.</i>	0 10 0	0 10 0	0 10 0
Pasteboards <i>Cwt.</i>	3 8 2	3 8 2	3 8 2
Pearl Barley "	0 17 6	0 17 6	0 17 6
Pearls <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Pears <i>Bushel.</i>	0 7 6	0 7 6	0 7 6
Dried "	0 10 0	<i>(Act 4 & 5 Will. IV., c. 89)</i> From 15th Aug. 1834 0 2 0	0 2 0
Pencils <i>For every £100 Value.</i>	50 0 0	30 0 0	30 0 0
Of Slate "	20 0 0	20 0 0	20 0 0
Pens "	30 0 0	30 0 0	30 0 0
Pepper of all Sorts <i>Lb.</i>	0 1 6	0 1 6	0 1 6
The produce of and imported from any British Possession "	0 1 0	0 1 0	0 1 0
Imported from any British Possession within the Limits of the East India Company's Charter "	0 1 0	0 1 0	0 1 0
Imported from any other Place within those Limits "	0 1 2	0 1 2	0 1 2
Perfumery not otherwise charged <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
						PAINTERS' COLOURS:—
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	Unmanufactured
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	Manufactured
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	} PAINTINGS ON GLASS
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	PALMETTO THATCH
						PAPER:—
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	Brown
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Printed, &c.
0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	Waste
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	PARCHMENT
3 8 2	3 8 2	3 8 2	3 8 2	3 8 2	3 8 2	PASTEBOARDS
0 17 6	0 17 6	0 17 6	0 17 6	0 17 6	0 17 6	PEARL BARLEY
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	PEARLS
0 7 6	0 7 6	(Act 1 & 2 Vic., c. 113) From 16th Aug. 1838 For every £100 Value, 5 0 0	5 0 0	5 0 0	5 0 0	PEARS:—
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Dried
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	PENCILS:—
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Slate
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	PENS
(Act 6 & 7 WILLIV. c. 60.) From 13th Aug. 1836						
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	PEPPER
		(Act 1 & 2 Vic., c. 113) From 16th Aug. 1838 Percussion Caps per 1,000, 0 0 4	0 0 4	0 0 4	0 0 4	PERCUSSION CAPS
Not separately rated prior to 1838-39.						
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	PERFUMERY

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic. c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
IMPORTS.			
	£ s. d.	£ s. d.	£ s. d.
	<i>(Act 3 & 4 Will. IV., c. 56)</i> 1st September 1833.		
Perry Tun.	22 13 8	22 13 8	22 13 8
Pewter, Manufactures of, not otherwise enumerated or described For every £100 Value.	20 0 0	20 0 0	20 0 0
Pickles of all Sorts, not otherwise enumerated or described, including the Vinegar Gallon.	0 1 6	0 1 6	0 1 6
Pictures Each.	0 1 0	0 1 0	0 1 0
And further the square foot	0 1 0	0 1 0	0 1 0
Being 200 square feet or upwards Each.	10 0 0	10 0 0	10 0 0
Pimento Lb.	0 1 3	0 1 3	0 1 3
The produce of and imported from any British Possession	0 0 5	0 0 5	0 0 5
Pink Root	0 0 4	0 0 4	0 0 4
Pitch Cwt.	0 0 10	0 0 10	0 0 10
The produce of any British Possession	0 0 9	0 0 9	0 0 9
Burgundy Pitch	0 8 0	0 8 0	0 8 0
Jew's Pitch. <i>See Bitumen Judiaum.</i>			
Plantains, dried, the produce of and imported from the British Possessions in America For every £100 Value.	Not separately rated in 1833-34.	<i>(Act 4 & 5 Will. IV., c. 89)</i> From 15th Aug. 1834 5 0 0	5 0 0
Plants, Shrubs and Trees, alive	Free.	Free.	Free.
Plaster of Paris Cwt.	0 1 0	0 1 0	0 1 0
Plate, viz. :—			
Battered, fit only to be remanufactured. <i>See Bullion.</i>			
Of Gold Oz., troy.	3 16 9	3 16 9	3 16 9
Of Silver, gilt	0 6 4	0 6 4	0 6 4
Part gilt	0 6 0	0 6 0	0 6 0
Ungilt	0 4 6	0 4 6	0 4 6
	Not separately rated prior to 1836.		
Platina and Ore of Platina For every £100 Value.	1 0 0	1 0 0	1 0 0
Platting or other Manufactures to be used in or proper for making Hats or Bonnets, viz. :—			
Of Bast, Chip, Cane or Horse Hair Lb.	1 0 0	1 0 0	1 0 0
Of Straw	0 17 0	0 17 0	0 17 0

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
22 13 8	22 13 8	22 13 8	22 13 8	22 13 8	22 13 8	PERRY
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	PEWTER
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	PICKLES
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	PICTURES
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	
(Act 6 & 7 Will. IV., c. 60.) From 13th Aug. 1836						
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	PIMENTO
0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	PINK ROOT
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	PITCH :—
0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	Burgundy
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	PLANTAINS, DRIED
Free.	Free.	Free.	Free.	Free.	Free.	PLANTS, &c., ALIVE
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	PLASTER OF PARIS
						PLATE :—
3 16 9	3 16 9	3 16 9	3 16 9	3 16 9	3 16 9	Gold
0 6 4	0 6 4	0 6 4	0 6 4	0 6 4	0 6 4	Silver
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	
0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	
(Act 6 & 7 Will. IV., c. 60.) From 13th Aug. 1836						
Plate, old, not battered up, having been in private use of the Importer while residing abroad, and intended for his private use in this Kingdom, viz. :—						
Gold, oz., troy, 1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Gold
Silver, oz., troy, 0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Silver
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	PLATINA, &c.
		(Act 1 & 2 Vic., c. 113.) From 13th Aug. 1838				
		Of Chip :— Lb. 0 8 0	0 8 0	0 8 0	0 8 0	PLATTING
		Of Bast, Cane or Horse Hair :— Lb. 1 0 0	1 0 0	1 0 0	1 0 0	
0 17 0	0 17 0	0 17 0	0 17 0	0 17 0	0 17 0	

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
	(Act 3 & 4 Will. IV., c. 50) 1st September 1833.		
Plums, dried or preserved Cwt.	1 7 6	1 7 6	1 7 6
Commonly called French Plums and Prunelloes "	See Prunelloes.	(Act 4 & 5 Will. IV., c. 39) From 15th Aug. 1834 1 0 0	1 0 0
Potatum For every £100 Value.	30 0 0	30 0 0	30 0 0
Pomegranates 1,000	0 15 0	0 15 0	0 15 0
Peels of Cwt.	0 1 0	0 1 0	0 1 0
Poppies Head. See Capita Papaverum.			
Pork, Salted (not Hams nor Bacon, which see) "	0 12 0	0 12 0	0 12 0
Potatoes "	0 2 0	0 2 0	0 2 0
Pots, viz. :—			
Melting Pots for Goldsmiths 100	0 3 2	0 3 2	0 3 2
Of Stone For every £100 Value.	30 0 0	30 0 0	30 0 0
Powder, viz. :—			
Hair Powder Cwt.	9 15 0	9 15 0	9 15 0
Perfumed "	13 13 0	13 13 0	13 13 0
Powder not otherwise enumerated or described that will serve for the same uses as starch "	9 10 0	9 10 0	9 10 0
Precious Stones. See Jewels.			
Prints and Drawings Each.	0 0 1	0 0 1	0 0 1
Coloured "	0 0 2	0 0 2	0 0 2
Prunelloes Cwt.	1 7 6	See Plums, commonly called	
Prunes "	1 7 6	(Act 4 & 5 Will. IV., c. 39) From 15th Aug. 1834 0 7 0	0 7 0
Quassia "	8 17 6	8 17 6	8 17 6
Extract or preparation of. See Extracts.			
Quicksilver Lb.	0 0 1	0 0 1	0 0 1
Quills, viz. :—			
Goose Quills 1,000	0 2 6	0 2 6	0 2 6
Swan Quills 1,000	0 12 0	0 12 0	0 12 0
Quinces 1,000	0 1 0	0 1 0	0 1 0
Quinine, Sulphate of Oz.	0 0 1	0 0 1	0 0 1
Radix, viz. :—			
Contrayervae Lb.	0 0 2	0 0 2	0 0 2
Enula Campana Cwt.	0 13 6	0 13 6	0 13 6
Eringii Lb.	0 0 6	0 0 6	0 0 6

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
1	7	6	1	7	6	1	7	6	1	7	6	1	7	6	1	7	6	} PLUMS, DRIED &c.
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	POMATUM
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	POME-GRANATES:— Peels of
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	PORK, SALTED
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	POTATOES
																		POTS, &c.
0	3	2	0	3	2	0	3	2	0	3	2	0	3	2	0	3	2	Melting
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	Stone
																		POWDER:—
9	15	0	9	15	0	9	15	0	9	15	0	9	15	0	9	15	0	Hair Powder
13	13	0	13	13	0	13	13	0	13	13	0	13	13	0	13	13	0	Perfumed
9	10	0	9	10	0	9	10	0	9	10	0	9	10	0	9	10	0	Powder, &c.
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	PRINTS, &c.
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	Coloured
French Plums and Prunellos.																		
0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	PRUNES
8	17	6	8	17	6	8	17	6	8	17	6	8	17	6	8	17	6	QUASSIA
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	QUICKSILVER
																		QUILLS:—
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	Goose
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	Swan
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	QUINCES
Act 6 & 7 Will. IV., c. 69 From 15th Aug. 1836																		
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	QUININE, &c.
																		RADIX:—
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	Contrayerva
0	13	6	0	13	6	0	13	6	0	13	6	0	13	6	0	13	6	Enula Cam- pana.
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	Eringii

* Five per cent. additional on all the above duties in these years imposed by Act 5 & 4 Vic., c. 17. 15th May 1840

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 3 & 4 Will. IV., c. 58)</i>			
1st September 1833.			
Radix, viz.—continued:—			
Ipecacuanhæ Lb.	0 1 0	0 1 0	0 1 0
Rhatanisæ "	0 0 1	0 0 1	0 0 1
Extract or Preparation of. See Extract.			
Senekæ "	0 0 2	0 0 2	0 0 2
Serpentariæ or Snake Root "	0 0 2	0 0 2	0 0 2
Rags, viz. :—			
Old Rags, old Ropes or Junk, or old Fishing Nets, fit only for making Paper or Pasteboard Ton.	0 5 0	0 5 0	0 5 0
Woollen Rags, fit only for Manure "	0 1 0	0 1 0	0 1 0
Raisins, viz. :—			
Of the Sun Cwt.	2 2 6	0 15 0	0 15 0
Of any other Sort "	1 0 0	0 15 0	0 15 0
Of all Sorts, the produce of and imported from any British Possession "	0 10 0	0 7 6	0 7 6
Rape Cakes "	0 0 2	0 0 2	0 0 2
Rape of Grapes Twn.	13 6 0	13 6 0	13 6 0
Ratafia. See Spirits.			
Red Wood or Guinea Wood Ton.	0 5 0	0 5 0	0 5 0
Rhatany Root. See Radix Rhatanisæ.			
Rhubarb Lb.	0 1 0	0 1 0	0 1 0
Rice, viz. :—			
Not being rough and in the Husk Cwt.	0 15 0	0 15 0	0 15 0
Rough and in the Husk or Paddy Bushel.	0 2 6	0 2 6	0 2 6
The produce of the West Coast of Africa, imported from a British Possession on that Coast	Not separately rated prior to 1835-36.		0 0 1
The produce of and imported from any British Possession, viz. :—			
Not being rough and in the Husk Cwt.	0 1 0	0 1 0	0 1 0
Rough and in the Husk or Paddy Quarter.	0 0 1	0 0 1	0 0 1
Drawback.—Upon the exportation from the United Kingdom of any Foreign Rice or Paddy which shall have been cleared therein, and which shall have paid the Duties payable on the importation thereof, there shall be allowed and paid for every hundredweight thereof a drawback equal in amount to the duty paid on every Four Bushels of the Rough Rice or Paddy from which the same shall have been cleared.		Drawback as in 1833-34.	Drawback as in 1833-34.
Rocou. See Annatto.			
Ropes, New, see Cordage; Old, see Rags; Coir, see Coir.			
Rosewood Cwt.	0 10 0	0 10 0	0 10 0
Rosin or Colophonia "	0 4 9	0 4 9	0 4 9
The produce of and imported from any British Possession "	0 3 2	0 3 2	0 3 2
Rubies. See Jewels.			

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
																		RADIX :—
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Ipecacuanhæ
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	Rhatania
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	Seneka
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	2	0	Serpentaria, &c.
																		RAGS :—
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Old, &c.
<i>Act 6 & 7 Will. IV., c. 60)</i> From 13th Aug. 1836																		Woollen
Old Woollen Rags																		
Ton, 0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	
																		RAISINS :—
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	Of the Sun
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	Any other Sort
0	7	6	0	7	6	0	7	6	0	7	6	0	7	6	0	7	6	Of all Sorts
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	RAPE CAKES.
13	6	0	13	6	0	13	6	0	13	6	0	13	6	0	13	6	0	RAPE OF GRAPES.
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	RED WOOD.
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	RHUBARB.
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	} RICE
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	
<i>Act 6 & 7 Will. IV., c. 60)</i> From 13th Aug. 1836																		
Qr. 0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	} Drawback
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	
Drawback as in 1833-34.			Drawback as in 1833-34.			Drawback as in 1833-34.			Drawback as in 1833-34.			Drawback as in 1833-34.			Drawback as in 1833-34.			
<i>Act 6 & 7 Will. IV., c. 60)</i> From 13th Aug. 1836																		
Ton, 6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	ROSEWOOD
0	4	9	0	4	9	0	4	9	0	4	9	0	4	9	0	4	9	} ROSIN, &c.
0	3	2	0	3	2	0	3	2	0	3	2	0	3	2	0	3	2	

* Five per cent. additional on all the above duties in these years imposed by Act 5 & 4 Vic., c. 17 15th May 1840.

ARTICLES					1833-34	1834-35	1835-36
					£ s. d.	£ s. d.	£ s. d.
IMPORTS.					<i>(Act 3 & 4 Will. IV., c. 56)</i> 1st September 1833.		
Saccharum Saturni	...	...	...	Lb.	0 0 10	0 0 10	0 0 10
Safflower	...	...	...	Cwt.	0 1 0	0 1 0	0 1 0
Saffron	...	...	...	Lb.	0 1 0	0 1 0	0 1 0
Sago	...	...	...	Cwt.	0 1 0	0 1 0	0 1 0
Sails.	<i>See Linen.</i>						
Sal, viz. :—							
Ammoniac	...	...	...	"	0 1 0	0 1 0	0 1 0
Limonum	...	...	...	Lb.	0 4 9	0 4 9	0 4 9
Prunelle	...	...	...	Cwt.	0 1 0	0 1 0	0 1 0
Salep or Salop	...	...	...	"	0 1 0	0 1 0	0 1 0
Salt	...	...	...	...	Free.	Free.	Free.
Saltpetre	...	...	...	Cwt.	0 0 6	0 0 6	0 0 6
Sanguis Draconis	...	...	...	"	0 4 0	0 4 0	0 4 0
Santa Maria Wood	...	...	...	<i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Sapan Wood	...	...	...	Ton.	0 1 0	0 1 0	0 1 0
Sarsaparilla	...	...	...	Lb.	0 0 6	0 0 6	0 0 6
Sassafras	...	...	...	Cwt.	0 2 0	0 2 0	0 2 0
Saunders, Red	...	...	...	Ton.	0 1 0	0 1 0	0 1 0
White or Yellow	...	...	...	Cwt.	0 1 0	0 1 0	0 1 0
Sausages or Puddings	...	...	...	Lb.	0 0 4	0 0 4	0 0 4
Scaleboards	...	...	...	Cwt.	3 8 2	3 8 2	3 8 2
Scammony	...	...	...	Lb.	0 2 6	0 2 6	0 2 6
Seed, viz. :—							
Acorns	...	...	...	Bushel.	0 1 0	0 1 0	0 1 0
Amni or Amnios Seed	...	...	...	Lb.	0 0 6	0 0 6	0 0 6
Aniseed	...	...	...	Cwt.	0 5 0	0 5 0	0 5 0
Burnet Seed	...	...	...	"	1 0 0	1 0 0	1 0 0
Canary Seed	...	...	...	"	3 0 0	3 0 0	3 0 0
Caraway Seed	...	...	...	"	1 10 0	1 10 0	1 10 0
Carrot Seed	...	...	...	Lb.	0 0 9	0 0 9	0 0 9
Carthamus Seed	...	...	...	"	0 0 6	0 0 6	0 0 6
Castor Seed.	<i>See Nuts.</i>						
Cevadilla Seed.	<i>See Sabadilli Seed.</i>						
Clover Seed	...	...	...	Cwt.	1 0 0	1 0 0	1 0 0
Cole Seed	...	...	...	Quarter.	0 1 0	0 1 0	0 1 0
Coriander Seed	...	...	...	Cwt.	0 15 0	0 15 0	0 15 0
Cummin Seed	...	...	...	"	0 2 0	0 2 0	0 2 0
Fennel Seed	...	...	...	"	0 2 0	0 2 0	0 2 0
Fennugreek Seed	...	...	...	"	0 9 6	0 9 6	0 9 6

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	SACCHARUM SATURNI
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	SAFFLOWER
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	SAFFRON
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	SAGO
						SAL:—
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Ammoniac
0 4 9	0 4 9	0 4 9	0 4 9	0 4 9	0 4 9	Limonum
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Prunelle
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	SALEP or SALOP
Free.	Free.	Free.	Free.	Free.	Free.	SALT
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	SALTPETRE
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	SANGUIS DRACONIS
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	SANTA MARIA WOOD
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	SAPAN WOOD
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	SARSAPARILLA
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	SASSAFRAS
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	SAUNDERS, &c.
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	White, &c.
0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	SAUSAGES, &c.
3 8 2	3 8 2	3 8 2	3 8 2	3 8 2	3 8 2	SCALEBOARDS
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	SCAMMONY
						SEED:—
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Acorns
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Ammi, &c.
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Aniseed
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Burnet
3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	Canary
1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	Caraway
0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	Carrot
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Carthamus
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Clover
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Cole
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	Coriander
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Cummin
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Fennel
0 9 6	0 9 6	0 9 6	0 9 6	0 9 6	0 9 6	Fennugreek

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>Seed—continued.</i>			
Flax Seed Quarter.	0 1 0	0 1 0	0 1 0
Forest Seed Lb.	0 0 6	0 0 6	0 0 6
Garden Seed not particularly enumerated or described nor otherwise charged with Duty "	0 0 6	0 0 6	0 0 6
Grass Seed of all Sorts Cwt.	1 0 0	1 0 0	1 0 0
Hemp Seed Quarter.	0 1 0	0 1 0	0 1 0
Leek Seed Lb.	0 1 6	0 1 6	0 1 6
Lettuce Seed Quarter.	0 1 0	0 1 0	0 1 0
Linseed "	0 1 0	0 1 0	0 1 0
Lucerne Seed Cwt.	1 0 0	1 0 0	1 0 0
Maw Seed "	3 0 0	3 0 0	3 0 0
Millet Seed "	0 11 6	0 11 6	0 11 6
Mustard Seed Bushel.	0 8 0	0 8 0	0 8 0
Onion Seed Lb.	0 1 6	0 1 6	0 1 6
Parsley Seed "	0 0 1	0 0 1	0 0 1
Piony or Peony Seed "	0 0 6	0 0 6	0 0 6
Quince Seed "	0 3 0	0 3 0	0 3 0
Rape Seed Quarter.	0 1 0	0 1 0	0 1 0
Sabadilla or Cevadilla Seed Lb.	0 1 0	0 1 0	0 1 0
Shrub or Tree Seed not otherwise enumerated "	0 0 6	0 0 6	0 0 6
Trefoil Seed Cwt.	1 0 0	1 0 0	1 0 0
Worm Seed "	0 2 6	0 2 6	0 2 6
All Seeds not particularly enumerated or described, nor otherwise charged with Duty, commonly made use of for extracting Oil therefrom Quarter.	0 1 0	0 1 0	0 1 0
All other Seed not particularly enumerated or de- scribed nor otherwise charged with Duty For every £100 Value.	30 0 0	30 0 0	30 0 0
Segars. See Tobacco Manufactured.			
Sena Lb.	0 0 6	0 0 6	0 0 6
Shaving for Hats. See Platting.			
Ships to be broken up, with their Tackle, Apparel, and Furniture (except Sails), viz. :—			
Foreign Ships or Vessels For every £100 Value.	50 0 0	50 0 0	50 0 0
British Ships or Vessels entitled to be registered as such, not having been built in the United Kingdom "	15 0 0	15 0 0	15 0 0
Shrubs. See Plants.			
Shumack Ton.	0 1 0	0 1 0	0 1 0
Silk, viz. :—			
Knubs or Husks of Silk, and Waste Silk Cwt.	0 1 0	0 1 0	0 1 0
Raw Silk Lb.	0 0 1	0 0 1	0 0 1

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
						SEED :—
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Flax
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Forest
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Garden, &c.
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Grass
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Hemp
0 0 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	Leek
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Lettuce
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Linseed
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Lucerne
3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	Maw
0 11 6	0 11 6	0 11 6	0 11 6	0 11 6	0 11 6	Millet
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	Mustard
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	Onion
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Parsley
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Piony
Not separately rated	prior to 1838-39.	(Act 1 & 2 Vic., cap. 113.) From 16th Aug. 1838 Poppy Seed, Qr. 0 1 0				Poppy
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	Quince
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Rape
(Act 6 & 7 Will. IV., c. 80) From 13th Aug. 1836 Cwt. 0 4 0						Sabadilla
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Shrub, &c.
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Trefoil
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Worm
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Unenumerated for Oil
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	Not enumerated nor charged with Duty
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	SENA
50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	} SHIPS
15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	SHUMACK
						SILK :—
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Knubs, &c.
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Raw

ARTICLES	1833-34			1834-35			1835-36		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
<i>Silk—continued.</i>									
Thrown Silk, not dyed, viz. :—									
Singles			6	0	1	6	0	1	6
Tram			0	0	2	0	0	2	0
Organzine and Crape Silk			6	0	3	6	0	3	6
Thrown Silk, dyed, viz. :—									
Singles or Tram			0	0	3	0	0	3	0
Organzine or Crape Silk			2	0	5	2	0	5	2
Manufactures of Silk, or of Silk mixed with any other Material the produce of Europe, viz. :—									
Silk or Satin, plain			0	0	11	0	0	11	0
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		0	0	25	0	0	25	0
Silk or Satin, figured or brocaded			0	0	15	0	0	15	0
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		0	0	30	0	0	30	0
Gauze, plain			0	0	17	0	0	17	0
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		0	0	30	0	0	30	0
Gauze, striped, figured, or brocaded			6	1	7	6	6	1	7
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		0	0	30	0	0	30	0
Crape, plain			0	0	16	0	0	16	0
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		0	0	30	0	0	30	0
Crape, figured			0	0	18	0	0	18	0
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		0	0	30	0	0	30	0
Velvet, plain... ..			0	1	2	0	0	1	2
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		0	0	30	0	0	30	0
Velvet, figured			6	1	7	6	6	1	7
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		0	0	30	0	0	30	0
Ribbons, embossed or figured with Velvet			0	0	17	0	0	17	0
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		0	0	30	0	0	30	0
And further, if mixed with Gold, Silver, or other Metal, in addition to the above rates, when the Duty is not charged according to the value			0	0	10	0	0	10	0
Fancy Silk, Net or Tricot			0	1	4	0	0	1	4
Plain Silk Lace or Net, called Tulle	<i>Square Yard.</i>		4	0	1	4	4	0	1
Manufactures of Silk, or of Silk mixed with any other Material, the produce of and imported from British Possessions within the limits of the East India Company's Charter	<i>For every £100 Value.</i>		0	0	20	0	0	20	0
Millinery of Silk, or of which the greater part of the Materials is of Silk, viz. :—									
Turbans or Caps	<i>Each.</i>		0	0	15	0	0	15	0
Hats or Bonnets			0	1	5	0	0	1	5
Dresses			0	2	10	0	0	2	10
Or and at the option of the Officers of the Customs	<i>For every £100 Value.</i>		0	0	40	0	0	40	0

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
																		SILK :—
0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	Thrown, not dyed :—
																		Singles
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	Tram
0	3	6	0	3	6	0	3	6	0	3	6	0	3	6	0	3	6	Organzine and Crape
																		Thrown, dyed :—
0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	Singles or Tram
0	5	2	0	5	2	0	5	2	0	5	2	0	5	2	0	5	2	Organzine or Crape
																		Manufactures of, &c :—
0	11	0	0	11	0	0	11	0	0	11	0	0	11	0	0	11	0	Silk or Satin, plain
25	0	0	25	0	0	25	0	0	25	0	0	25	0	0	25	0	0	
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	Silk or Satin, figured
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	
0	17	0	0	17	0	0	17	0	0	17	0	0	17	0	0	17	0	Gauze, plain
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	
1	7	6	1	7	6	1	7	6	1	7	6	1	7	6	1	7	6	Gauze, striped
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	
0	16	0	0	16	0	0	16	0	0	16	0	0	16	0	0	16	0	Crape, plain
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	
0	18	0	0	18	0	0	18	0	0	18	0	0	18	0	0	18	0	Crape, figured
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	
1	2	0	1	2	0	1	2	0	1	2	0	1	2	0	1	2	0	Velvet, plain
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	
1	7	6	1	7	6	1	7	6	1	7	6	1	7	6	1	7	6	Velvet, figured
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	
0	17	0	0	17	0	0	17	0	0	17	0	0	17	0	0	17	0	
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	Ribbons
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	
1	4	0	1	4	0	1	4	0	1	4	0	1	4	0	1	4	0	Fancy Net
0	1	4	0	1	4	0	1	4	0	1	4	0	1	4	0	1	4	Plain
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	Manufactures of
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	
1	5	0	1	5	0	1	5	0	1	5	0	1	5	0	1	5	0	
2	10	0	2	10	0	2	10	0	2	10	0	2	10	0	2	10	0	Millinery, &c.
40	0	0	40	0	0	40	0	0	40	0	0	40	0	0	40	0	0	

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34			1834-35			1835-36		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
<i>(Act 3 & 4 WHIV., c. 56)</i>									
<i>1st September 1833.</i>									
Silk—continued.									
Manufactures of Silk, or of Silk and any other Material, not particularly enumerated or otherwise charged with Duty									
<i>For every £100 Value.</i>	30	0	0	30	0	0	30	0	0
Articles of manufacture of Silk, or of Silk and any other Material, wholly or in part made up, not particularly enumerated or otherwise charged with Duty	30	0	0	30	0	0	30	0	0
Drawbacks on the Exportation of Silk Goods Manufactured in the United Kingdom:—									
For every lb. of Stuffs or Ribbons composed of Silk only and being of the value of 14s. at least ...	0	3	6	0	3	6	0	3	6
For every lb. of Stuffs or Ribbons of Silk and Cotton mixed whereof one-half at least shall be Silk and being of the value of 4s. 8d. at least ...	0	1	2	0	1	2	0	1	2
For every lb. of Stuffs or Ribbons of Silk and Worsted mixed whereof one-half at least shall be Silk and being of the value of 2s. 4d. at least ...	0	0	7	0	0	7	0	0	7
Silk Worm Gut	20	0	0	20	0	0	20	0	0
Skins, Furs, Pelts, and Tails, viz. :—									
Badger Skins, undressed <i>Skin.</i>	0	0	6	0	0	6	0	0	6
Bear Skins, undressed	0	4	6	0	4	6	0	4	6
Undressed, imported from any British Possession in America... ..	0	2	6	0	2	6	0	2	6
Beaver Skins, undressed	0	0	8	0	0	8	0	0	8
Undressed, imported from any British Possession in America	0	0	4	0	0	4	0	0	4
Calabar Skins. <i>See Squirrel Skins.</i>									
Calf Skins and Kip Skins, viz. :—									
In the Hair, not tanned, tawed, curried, or in any way dressed, viz. :—									
Dry <i>Cwt.</i>	0	4	8	0	4	8	0	4	8
Wet	0	2	4	0	2	4	0	2	4
The produce of and imported from the West Coast of Africa, each Skin not exceeding 7 lbs. weight	0	2	4	0	2	4	0	2	4
The produce of and imported from any British Possession, viz. :—									
Dry	0	2	4	0	2	4	0	2	4
Wet... ..	0	1	2	0	1	2	0	1	2
Tanned, and not otherwise dressed <i>Lb.</i>	0	0	9	0	0	9	0	0	9
The produce of and imported from any British Possession	0	0	4½	0	0	4½	0	0	4½
Cut or trimmed	0	1	2	0	1	2	0	1	2
The produce of and imported from any British Possession	0	0	7	0	0	7	0	0	7
Tawed, curried, or in any way dressed (not being tanned Hides)	0	1	0	0	1	0	0	1	0
The produce of and imported from any British Possession	0	0	6	0	0	6	0	0	6
Cut or trimmed	0	1	6	0	1	6	0	1	6
The produce of and imported from any British Possession	0	0	9	0	0	9	0	0	9
Cat Skins, undressed <i>Skin.</i>	0	0	1	0	0	1	0	0	1

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	SILK :—
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	Manufactures, not enumerated
0	3	6	0	3	6	0	3	6	0	3	6	0	3	6	0	3	6	Drawbacks
0	1	2	0	1	2	0	1	2	0	1	2	0	1	2	0	1	2	Silk Stuffs
0	0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	0	7	Silk mixed with Cotton
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	Silk mixed with Worsted
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	SILK WORM GUT
0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	SKINS, &c. :—
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	Badger
0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	Bear
0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	Beaver
0	4	8	0	4	8	0	4	8	0	4	8	0	4	8	0	4	8	
0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	
0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	
0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	0	2	4	
0	1	2	0	1	2	0	1	2	0	1	2	0	1	2	0	1	2	
0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	
0	0	4½	0	0	4½	0	0	4½	0	0	4½	0	0	4½	0	0	4½	Calf
0	1	2	0	1	2	0	1	2	0	1	2	0	1	2	0	1	2	
0	0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	0	7	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	
0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	
0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	Cal

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Acts & 4 Will. IV., c 69, 1st September 1833.)</i>			
Skins, &c.—continued.			
Chinchilla Skins, undressed <i>Skin.</i>	0 0 3	0 0 3	0 0 3
Coney Skins, undressed <i>100 Skins.</i>	0 1 0	0 1 0	0 1 0
Deer Skins, undressed <i>Skin.</i>	0 0 1	0 0 1	0 0 1
Undressed, the produce of and imported from any British Possession in America <i>100 Skins.</i>	0 1 0	0 1 0	0 1 0
Indian, half dressed <i>Skin.</i>	0 0 2	0 0 2	0 0 2
Undressed or shaved "	0 0 1	0 0 1	0 0 1
Dog Skins in the Hair, not tanned, tawed, or in any way dressed <i>Dozen Skins.</i>	0 0 2	0 0 2	0 0 2
Dog Fish Skins, undressed... .. "	0 5 2	0 5 2	0 5 2
Undressed of British taking, and imported direct from Newfoundland "	0 0 1	0 0 1	0 0 1
Elk Skins in the Hair, not tanned, tawed, curried or in any way dressed <i>Skin.</i>	0 1 0	0 1 0	0 1 0
Ermine Skins, undressed "	0 0 3	0 0 3	0 0 3
Dressed "	0 0 8	0 0 8	0 0 8
Fisher Skins, undressed "	0 0 6	0 0 6	0 0 6
Undressed, imported from any British Possession in America... .. "	0 0 3	0 0 3	0 0 3
Fitch Skins, undressed <i>Dozen Skins.</i>	0 2 0	0 2 0	0 2 0
Fox Skins, undressed <i>Skin.</i>	0 0 8	0 0 8	0 0 8
Undressed, imported from any British Possession in America "	0 0 4	0 0 4	0 0 4
Tails, undressed <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Goat Skins, viz. :—			
Raw or undressed <i>Dozen Skins.</i>	0 0 6	0 0 6	0 0 6
Tanned "	2 0 0	2 0 0	2 0 0
Not			
Hare Skins, undressed <i>100 Skins.</i>	0 1 0	0 1 0	0 1 0
Husse Skins, undressed <i>Skin.</i>	0 0 6	0 0 6	0 0 6
Kangaroo Skins, raw and undressed, imported from any British Possession <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Kid Skins in the Hair, undressed <i>100 Skins.</i>	0 0 4	0 0 4	0 0 4
Dressed "	0 10 0	0 10 0	0 10 0
Dressed, and dyed or coloured "	0 15 0	0 15 0	0 15 0
Kip Skins. See Calf Skins.			
Kolinski Skins, undressed <i>Skin.</i>	0 0 3	0 0 3	0 0 3
Lamb Skins, viz. :—			
Undressed in the Wool <i>100 Skins.</i>	0 0 4	0 0 4	0 0 4
Tanned or tawed "	0 10 0	0 10 0	0 10 0
Tanned or tawed, and dyed or coloured "	0 15 0	0 15 0	0 15 0
Dressed in oil "	4 0 0	4 0 0	4 0 0
Leopard Skins, undressed <i>Skin.</i>	0 2 6	0 2 6	0 2 6

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
																		SKINS, &c. :-	
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	Chinchilla	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Coney	
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	Deer	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0		
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2		
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1		
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2		Dog
0	5	2	0	5	2	0	5	2	0	5	2	0	5	2	0	5	2	Dog Fish	
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1		
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Elk	
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	Ermine	
0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8		
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6		
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	Fisher	
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	Fitch	
0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	Fox	
0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4		
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	Tails	
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	Goat	
2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0		
separately rated			prior to 1838-9.			(Act 1 & 2 Vic., c 113.) From 16th Aug. 1838 Goose Skins, undressed. Skin, 0	0	0	8	0	0	8	0	0	8	0	0	8	Goose
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Hare	
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	Husse	
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	Kangaroo	
0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	Kid	
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0		
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0		
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	Kolinski	
0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	Lamb	
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0		
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0		
4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	Leopard	
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6		

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 3 & 4 Will. IV., c. 56)</i>			
<i>1st September 1833.</i>			
Skins, &c.—continued.			
Lion Skins, undressed <i>Skin.</i>	0 1 0	0 1 0	0 1 0
Lynx Skins, undressed "	0 0 6	0 0 6	0 0 6
Marten Skins, undressed "	0 0 6	0 0 6	0 0 6
Undressed, imported from any British Possession "	0 0 3	0 0 3	0 0 3
Tails, undressed <i>100 Tails.</i>	0 5 0	0 5 0	0 5 0
Mink Skins, undressed <i>Skin.</i>	0 0 4	0 0 4	0 0 4
Undressed, imported from any British Possession in America "	0 0 2	0 0 2	0 0 2
Dressed "	0 2 0	0 2 0	0 2 0
Mole Skins, undressed <i>Dozen Skins.</i>	0 0 6	0 0 6	0 0 6
Musquash Skins, undressed <i>100 Skins.</i>	0 1 0	0 1 0	0 1 0
Nutrea Skins, undressed "	0 1 0	0 1 0	0 1 0
Otter Skins, undressed <i>Skin.</i>	0 1 6	0 1 6	0 1 6
Undressed, imported from any British Possession in America "	0 1 0	0 1 0	0 1 0
Ounce Skins, undressed "	0 7 6	0 7 6	0 7 6
Panther Skins, undressed "	0 2 6	0 2 6	0 2 6
Pelts of Goats, undressed <i>Dozen Pelts.</i>	0 3 0	0 3 0	0 3 0
Dressed "	0 6 0	0 6 0	0 6 0
Pelts of other Sorts, undressed <i>100 Pelts.</i>	0 17 0	0 17 0	0 17 0
Raccoon Skins, undressed <i>Skin.</i>	0 0 2	0 0 2	0 0 2
Undressed, imported from any British Possession in America "	0 0 1	0 0 1	0 0 1
Sable Skins, undressed "	0 2 6	0 2 6	0 2 6
Tails or Tips of Sable, undressed <i>Piece.</i>	0 0 3	0 0 3	0 0 3
Seal Skins in the Hair, not tanned, tawed, or in any way dressed <i>Skin.</i>	0 1 0	0 1 0	0 1 0
Of British taking <i>Dozen Skins.</i>	0 0 1	0 0 1	0 0 1
<i>(Act 4 & 5 Will. IV., c. 89)</i>			
<i>From 15th Aug. 1834</i>			
<i>Seal Skins of British taking, imported direct from the Fishery or from a British Possession, Doz. Skins,</i>			
		0 0 1	0 0 1
Sheep Skins, viz. :—			
Undressed, in the Wool "	0 1 0	0 1 0	0 1 0
Tanned or tawed <i>100 Skins.</i>	2 0 0	2 0 0	2 0 0
Dressed in oil "	4 0 0	4 0 0	4 0 0
Squirrel or Calabar Skins, viz. :—			
Undressed "	0 11 6	0 11 6	0 11 6
Tawed "	0 17 6	0 17 6	0 17 6
Tails, undressed <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Swan Skins, undressed <i>Skin.</i>	0 1 0	0 1 0	0 1 0
Tiger Skins, undressed "	0 2 6	0 2 6	0 2 6
Wolver Skins, undressed <i>100 Skins.</i>	0 4 9	0 4 9	0 4 9

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	SKINS, &c. —
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	Lion
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	Lynx
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	Marten
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Tails
0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	Mink
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	Mole
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	Musquash
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	Nutrea
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Otter
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Ounce
0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	Panther
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Pelts of Goats
0	7	6	0	7	6	0	7	6	0	7	6	0	7	6	0	7	6	Other Sorts
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	Raccoon
0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	Sable
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	Tails
0	17	0	0	17	0	0	17	0	0	17	0	0	17	0	0	17	0	Seal
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	Sheep
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	Squirrel
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	Tails
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	Swan
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Tiger
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	Weasel
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	
2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	
4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	
0	11	6	0	11	6	0	11	6	0	11	6	0	11	6	0	11	6	
0	17	6	0	17	6	0	17	6	0	17	6	0	17	6	0	17	6	
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	
0	4	9	0	4	9	0	4	9	0	4	9	0	4	9	0	4	9	

ARTICLES	1833-34	1834-35	1835-36
IMPORTS.			
<i>(Act 3 & 4 WILL. IV., c. 56)</i>			
<i>1st September 1833.</i>			
Skins, &c.—continued.	£ s. d.	£ s. d.	£ s. d.
Wolf Skins, undressed <i>Skin.</i>	0 0 6	0 0 6	0 0 6
Undressed, imported from any British Possession in America "	0 0 3	0 0 3	0 0 3
Tawed "	0 17 6	0 17 6	0 17 6
Wolverings, undressed "	0 1 0	0 1 0	0 1 0
Undressed, imported from any British Possession in America "	0 0 6	0 0 6	0 0 6
Skins and Furs, or Pieces of Skins and Furs, raw or undressed, not particularly enumerated or described, nor otherwise charged with Duty <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Skins and Furs, or Pieces of Skins and Furs, tanned, tawed, curried, or in any way dressed, not particu- larly enumerated or described, nor otherwise charged with Duty "	30 0 0	30 0 0	30 0 0
Articles manufactured of Skins or Furs "	75 0 0	75 0 0	75 0 0
Slate. See Stone.			
Smalts <i>Lb.</i>	0 0 4	0 0 4	0 0 4
Snuff "	0 6 0	0 6 0	0 6 0
Soap, viz. :—			
Hard <i>Cwt.</i>	4 10 0	4 10 0	4 10 0
Soft "	3 11 3	3 11 3	3 11 3
The produce of and imported from any British Possession in the East Indies, viz. :—			
Hard "	1 8 0	1 8 0	1 8 0
Soft "	1 3 0	1 3 0	1 3 0
Soda. See Alkali.			
South Sea Duties by Act 55 Geo. III., c. 57, on all goods imported from places within the limits of the sole and exclusive trade of the South Sea Company other than and except Blubber, Train Oil, Head Matter, or Whale Fins, Seal Skins, and other Produce of Fish and Creatures Living in the Sea caught by the crews of British and Irish-built Ships or Vessels <i>For every £100 Value.</i>	2 0 0	2 0 0	2 0 0
Vessels entering outwards or inwards (except in ballast) at any Port within the United Kingdom, to or from any place within the limits of the sole and exclusive trade heretofore granted to the South Sea Company (except vessels importing only Blubber, Train Oil, Head Matter, or Whale Fins, Seal Skins, and other produce of Fish or Creatures living in the Seas, taken and caught by the crews of British and Irish built vessels, and no other cargo as merchandise), for every ton burthen of such vessel <i>Ton Burthen. For every £100 Value.</i>	0 1 6	0 1 6	0 1 6
Spa Ware <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Specimens of Minerals, Fossils, or Ores not particularly enumerated or described, nor otherwise charged with Duty, each Specimen not exceeding in weight 14 lbs.	Free.	Free.	Free.
Exceeding in weight 14 lbs. each <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Illustrative of Natural History not otherwise enu- merated or described	Free.	Free.	Free.
Speckled Wood <i>Ton.</i>	8 14 2	8 14 2	8 14 2
The produce of and imported from any British Possession "	0 16 3	0 16 3	0 16 3
Spelter in cakes <i>Cwt.</i>	0 2 0	0 2 0	0 2 0
Not in cakes "	0 10 0	0 10 0	0 10 0
Spermaceti, fine <i>Lb.</i>	0 1 6	0 1 6	0 1 6

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	} SKINS, &c. :—	
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3		} Wolf
0	17	6	0	17	6	0	17	6	0	17	6	0	17	6	0	17	6	} Wolverings	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0		
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6		
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	} Skins and Furs unenumerated	
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0		
75	0	0	75	0	0	75	0	0	75	0	0	75	0	0	75	0	0	} Articles manufactured	
0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4		SMALTS
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	SNUFF	
4	10	0	4	10	0	4	10	0	4	10	0	4	10	0	4	10	0	} SOAP	
3	11	3	3	11	3	3	11	3	3	11	3	3	11	3	3	11	3		
1	8	0	1	8	0	1	8	0	1	8	0	1	8	0	1	8	0		
1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0		
(Acts & 7 Will. IV., c. 80) From 13th Aug. 1836 Repealed.																			
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	} SPA WARE	
Free.			Free.			Free.			Free.			Free.			Free.				
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	} SPECIMENS	
Free.			Free.			Free.			Free.			Free.			Free.				
(Acts & 7 Will. IV., c. 80) From 13th Aug. 1836																			
2	10	0	2	10	0	2	10	0	2	10	0	2	10	0	2	10	0	} SPECKLED WOOD	
0	16	3	0	16	3	0	16	3	0	16	3	0	16	3	0	16	3		
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	} SPELTER	
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0		
0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	SPERMAOETI	

ARTICLES	1833-34	1834-35	1835-36
<p style="text-align: center;">IMPORTS.</p> <p>Spirits or Strong Waters of all Sorts, viz. :—</p> <p>For every gallon of such Spirits or Strong Waters of any strength not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater strength than the strength of proof, and for any greater or less quantity than a gallon, viz. :—</p> <p>Not being Spirits or Strong Waters the produce of any British Possession in America, or any British Possession within the limits of the East India Company's Charter, and not being sweetened Spirits or Spirits mixed with any Article so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer</p> <p>Spirits or Strong Waters the produce of any British Possession in America, not being sweetened Spirits, or Spirits so mixed as aforesaid</p> <p>Spirits or Strong Waters the produce of any British Possession within the limits of the East India Company's Charter, not being sweetened Spirits or Spirits so mixed as aforesaid</p>	<p style="text-align: center;">£ s. d.</p> <p>(Act 3 & 4 Will. IV., c. 68) 1st September 1833.</p> <p>1 2 6</p> <p>0 9 0</p> <p>0 15 0</p>	<p style="text-align: center;">£ s. d.</p> <p>1 2 6</p> <p>0 9 0</p> <p>0 15 0</p>	<p style="text-align: center;">£ s. d.</p> <p>1 2 6</p> <p>0 9 0</p> <p>0 15 0</p>

1836-37	1837-38	1838-39	1839-40	1840-41	1841-42	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
		<p>(Act 1 & 2 Vic., c. 113.) 16th August 1838. For every gallon of such Spirits or Strong Waters of any strength not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, viz. :—</p> <p>Not being Spirits or Strong Waters the produce of any British Possession in America or any British Possession within the limits of the East India Company's Charter, and not being sweetened Spirits or Spirits mixed with any Article so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer,</p>				
1 2 2	1 2 6	1 2 6	1 2 6	1 2 6	1 2 6	SPIRITS OR STRONG WATERS
				<p>(Act 3 & 4 Vic., c. 17.) 15th May 1840. Additional, 0 0 4</p>	<p>Additional, 0 0 4</p>	
0 9 0	0 9 0	0 9 0	0 9 0	<p>0 9 0 Additional, 0 0 4</p>	<p>0 9 0 Additional, 0 0 4</p>	
0 15 0	0 15 0	<p>Spirits or Strong Waters the produce of any British Possession in America, not being sweetened Spirits or Spirits so mixed as aforesaid, 0 9 0</p> <p>Spirits or Strong Waters the produce of any British Possession within the limits of the East India Company's Charter, not being sweetened Spirits or Spirits so mixed as aforesaid. 0 15 0</p>	0 15 0	<p>0 15 0 Additional, 0 0 4</p>	<p>0 15 0 Additional, 0 0 4</p>	

ARTICLES	1833-34	1834-35	1835-36
IMPORTS.	£ s. d.	£ s. d.	£ s. d.
Spirits & Strong Waters—continued.	(Act 3 & 4 Will. IV., c. 66) 1st September 1833.		
Spirits, Cordials, or Strong Waters respectively (not being the produce of any British Possession in America), sweetened or mixed with any Article so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer... ..	1 10 0	1 10 0	1 10 0
Spirits, Cordials, or Strong Waters respectively (being the produce of any British Possession in America), sweetened or mixed with any Article so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer	1 0 0	1 0 0	1 0 0
Rum Shrub, however sweetened, the produce of and imported from any British Possession in America ...	0 9 0	0 9 0	0 9 0
<i>Gallon.</i>			
Liqueurs, the produce of and imported from the British Possessions in America, viz. :—		(Act 3 & 4 Will. IV., c. 89) From 15th Aug. 1834	
Not being of greater strength than the strength of proof by Sykes's Hydrometer	} Not separately rated in 1833-34.	0 9 0	0 9 0
Being of greater strength		0 13 6	0 13 6

Kingdom, 1833-34, to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41	1841-42	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
					<p>(Act 4 & 5 Vic., c. 8.) 6th April 1841. For every gal- lon of Rum of any strength not exceeding the strength of proof, and so in propor- tion for any greater or less strength than the strength of proof, and for every greater or less quantity than a gallon, being the produce of any British Possession within the limits of the East India Company's Charter, not being sweet- ened or mixed with any Ar- ticle so that the degree of strength can- not be exactly ascertained, 0 9 4</p>	<p>SPIRITS OR STRONG WATERS</p>
1 10 0	1 10 0	1 10 0	1 10 0	<p>1 10 0 (Act 3 & 4 Vic., c. 17.) 15th May 1840. Additional, 0 0 4</p>	1 10 0	
1 0 0	1 0 0	1 0 0	1 0 0	<p>1 0 0 Additional, 0 0 4</p>	1 0 0	
0 9 0	0 9 0	0 9 0	0 9 0	<p>0 9 0 Additional, 0 0 4</p>	0 9 0	
					<p>(Act 4 & 5 Vic., c. 8.) 6th April 1841. For every gal- lon of Rum Shrub, how- ever sweetened, the produce of and imported from any Bri- tish Possession within the limits of the East India Company's Charter, and so in propor- tion for any greater or less quantity than a gallon, 0 9 4</p>	<p>Rum</p>
0 9 0	0 9 0	0 9 0	0 9 0	<p>0 9 0 Additional, 0 0 4</p>	0 9 0	
0 13 6	0 13 6	0 13 6	0 13 6	<p>0 13 6 Additional, 0 0 4</p>	0 13 6	<p>Liqueurs.</p>

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 3 & 4 Will. IV., c. 56)</i> 1st September 1833.			
Sponge Lb.	0 0 6	0 0 6	0 0 6
The produce of and imported from any British Possession	0 0 1	0 0 1	0 0 1
Squills, dried Cwt.	0 8 0	0 8 0	0 8 0
Not dried	0 1 0	0 1 0	0 1 0
Starch	9 10 0	9 10 0	9 10 0
Stavesacre	0 4 0	0 4 0	0 4 0
Steel, unwrought, prepared in and imported from any British Possession in Asia, Africa, or America ... Ton.	0 1 0	0 1 0	0 1 0
Or any manufactures of Steel not otherwise enumerated or described For every £100 Value.	20 0 0	20 0 0	20 0 0
Stibium. <i>See Antimony.</i>			
Sticks, viz. :—Walking Sticks. <i>See Canes.</i>			
Stone, viz. :—			
Burrs for Mill Stones 100	0 10 0	0 10 0	0 10 0
Dog Stones, not exceeding 4 feet in diameter, above 6 and under 12 inches in thickness Pair.	6 3 6	6 3 6	6 3 6
Emery Stones Ton.	0 1 0	0 1 0	0 1 0
Filtering Stones For every £100 Value.	50 0 0	50 0 0	50 0 0
Flint Stones, Felspar, and other Stones for Potters ...	Free.	Free.	Free.
Grave Stones of Marble, viz. :—			
Polished, each not containing more than 2 feet square, superficial measure. The foot square, superficial measure.	0 2 6	0 2 6	0 2 6
Unpolished	0 0 10	0 0 10	0 0 10
Grave Stones not of Marble, polished or unpolished	0 0 6	0 0 6	0 0 6
Lime Stone	Free.	Free.	Free.
Marble, rough, Blocks or Slabs	Free.	Free.	Free.
Marble, in every way manufactured (except Grave Stones and Paving Stones, each not containing more than 2 feet square) Cwt.	0 3 0	0 3 0	0 3 0
Marble Paving Stones, each not containing more than 2 feet square, viz. :—			
Polished The foot square, superficial measure.	0 0 10	0 0 10	0 0 10
Rough	0 0 6	0 0 6	0 0 6
Mill Stones above 4 feet in diameter, or if 12 inches in thickness or upwards Pair.	11 8 0	11 8 0	11 8 0
Paving Stones, not of Marble The 100 feet square, superficial measure.	0 12 0	0 12 0	0 12 0
Pebble Stones	Free.	Free.	Free.
Polishing Stones For every £100 Value.	5 0 0	5 0 0	5 0 0
Pumice Stones Ton.	0 5 0	0 5 0	0 5 0
Quern Stones, viz., under 3 feet in diameter, and not exceeding 6 inches in thickness Pair.	0 8 9	0 8 9	0 8 9
3 feet in diameter and not above 4 feet in diameter and not exceeding 6 inches in thickness	0 17 6	0 17 6	0 17 6
Rag Stones For every £100 Value.	20 0 0	20 0 0	20 0 0
Slates, not otherwise enumerated	66 10 0	66 10 0	66 10 0

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	} SPONGE
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	
0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	} SQUILLS, dried Not dried
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	
9	10	0	9	10	0	9	10	0	9	10	0	9	10	0	9	10	0	STARCH
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	STAVESACRE
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	} STEEL
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	
																		STONE :—
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	Burrs
6	3	6	6	3	6	6	3	6	6	3	6	6	3	6	6	3	6	Dog
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Emery
50	0	0	50	0	0	50	0	0	50	0	0	50	0	0	50	0	0	Filtering
Free.			Free.			Free.			Free.			Free.			Free.			Flint
																		Grave —
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	Polished
0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	Unpolished
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	Not Marble
Free.			Free.			Free.			Free.			Free.			Free.			} Lime
Free.			Free.			Free.			Free.			Free.			Free.			
0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	} Marble
0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	
11	8	0	11	8	0	11	8	0	11	8	0	11	8	0	11	8	0	Mill
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	Paving
Free.			Free.			Free.			Free.			Free.			Free.			Pebble
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	Polishing
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Pumice
0	8	9	0	8	9	0	8	9	0	8	9	0	8	9	0	8	9	} Quern
0	17	6	0	17	6	0	17	6	0	17	6	0	17	6	0	17	6	
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	Rag
66	10	0	66	10	0	66	10	0	66	10	0	66	10	0	66	10	0	Slates

ARTICLES	1833-34	1834-35	1835-36
IMPORTS.			
(Act 3 & 4 Will. IV., c. 56) 1st September 1833.			
	£ s. d.	£ s. d.	£ s. d.
Stone, viz.—continued.			
Slates in Frames Dozen.	0 3 0	0 3 0	0 3 0
Slick Stones 100.	0 8 0	0 8 0	0 8 0
Stone Sculptured or Mosaic Work Cwt.	0 2 6	0 2 6	0 2 6
Stone to be used for the purpose of Lithography	Free.	Free.	Free.
Whet Stones 100.	0 8 9	0 8 9	0 8 9
Stones not particularly enumerated or described nor otherwise charged with Duty For every £100 Value.	20 0 0	20 0 0	20 0 0
NOTE.—If any Statue, Group of Figures, or other Stone or Marble Ornament, carved out of the same block, shall exceed one ton weight, the Duty to be charged thereon shall be estimated at the rate payable for one ton weight and no more.			
Storax or Styrax. See Gum.			
Straw or Grass for Plaiting Cwt.	0 0 1	0 0 1	0 0 1
Succades Lb.	0 1 3	0 1 3	0 1 3
The produce of and imported from any British Possession	0 0 1	0 0 1	0 0 1
Sugar. (For duties and bounties, see Table of Contents "Sugar.")			
Sulphur Impressions For every £100 Value.	5 0 0	5 0 0	5 0 0
Vivum. See Brimstone.			
Sweep-washers' Dirt, containing Bullion. See Bullion.			
Sweet Wood Ton.	10 13 0	10 13 0	10 13 0
The produce of and imported from any British Possession	0 16 3	0 16 3	0 16 3
Tails, viz. :—			
Buffalo, Bull, Cow, or Ox Tails 100	0 6 0	0 6 0	0 6 0
Fox Tails. See Skins.			
Marten Tails. See Skins.			
Sable Tails. See Skins.			
Squirrel or Calabar Tails. See Skins.			
Talc Lb.	0 0 8	0 0 8	0 0 8
Tallow Cwt.	0 3 2	0 3 2	0 3 2
Imported from any British Possession in Asia, Africa, or America	0 1 0	0 1 0	0 1 0
Tamarinds Lb.	0 0 8	0 0 8	0 0 8
The produce of and imported from any British Possession	0 0 1	0 0 1	0 0 1
Tapioca Cwt.	0 1 0	0 1 0	0 1 0

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*						
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.				
0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	STONE:—			
0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	Slates			
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	Slick			
Free.			Free.			Free.			Free.			Free.			Free.			Sculptured			
0	8	9	0	8	9	0	8	9	0	8	9	0	8	9	0	8	9	0	8	9	Lithography
20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	20	0	0	Whet
																			Not enumerated		
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	STRAW
(Act 6 & 7 WILLIV., c. 60) From 13th Aug. 1836																					
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	} SUCCADES
																			SUGAR		
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	SULPHUR
(Act 6 & 7 WILLIV., c. 60) From 13th Aug. 1836																					
2	10	0	2	10	0	2	10	0	2	10	0	2	10	0	2	10	0	2	10	0	
0	16	3	0	16	3	0	16	3	0	16	3	0	16	3	0	16	3	0	16	3	} SWEET WOOD
(Act 1 & 2 Vic., c. 113) From 16th Aug. 1838 Cut. 0			0	6	0	0	6	0	0	0	6	0	0	6	0	0	6	0	0	6	TAILS:—
																			Buffalo, &c.		
0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	TALC
0	3	2	0	3	2	0	3	2	0	3	2	0	3	2	0	3	2	0	3	2	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	} TALLOW
0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	} TAMARINDS
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	TAPIOCA

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Tar, viz. :—			
The Last containing 12 Barrels, each Barrel not exceeding 31½ Gallons	0 15 0	0 15 0	0 15 0
The produce of and imported from any British Possession—the Last containing 12 Barrels, each Barrel not exceeding 31½ Gallons	0 12 0	0 12 0	0 12 0
Barbadoes Tar <i>Cwt.</i>	0 2 6	0 2 6	0 2 6
Tares <i>Quarter.</i>	0 10 0	0 10 0	0 10 0
Tarras <i>Bushel.</i>	0 1 3	0 1 3	0 1 3
Tartaric Acid <i>Lb.</i>	0 0 4	0 0 4	0 0 4
Tea, viz. :—			
Bohea	Subject only to duty of Excise prior to 22nd April 1834.*	(Act 3 & 4 Will. IV., c. 101) From and after 22nd April 1834. 0 1 6	0 1 6
Congou, Twankay, Hysonskin, Orange Pekoe, and Campoi		0 2 2	0 2 2
Souchong, Flowery Pekoe, Hyson, Young Hyson, Gunpowder, Imperial, and other Sorts not enumerated		0 3 0	0 3 0
Teasles 1,000	0 1 0	0 1 0	0 1 0
Teeth, viz. :—			
Elephants', Sea Cow, Sea Horse, or Sea Morse Teeth <i>Cwt.</i>	1 0 0	1 0 0	1 0 0
Telescopes <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Terra, viz. :—			
Japonica or Catechu <i>Cwt.</i>	0 1 0	0 1 0	0 1 0
Sienna	0 4 0	0 4 0	0 4 0
Umbra	0 4 0	0 4 0	0 4 0
Verde	0 1 0	0 1 0	0 1 0
Thread, viz. :—			
Bruges Thread <i>Dozen Lbs.</i>	0 15 0	0 15 0	0 15 0
Cotton Thread. <i>See Cotton Manufactures.</i>			
Outnal Thread <i>Dozen Lbs.</i>	0 15 0	0 15 0	0 15 0
Pack Thread <i>Cwt.</i>	0 15 0	0 15 0	0 15 0
Sisters Thread <i>Lb.</i>	0 4 0	0 4 0	0 4 0
Whited Brown Thread <i>Dozen Lbs.</i>	0 18 0	0 18 0	0 18 0
Not otherwise enumerated or described <i>For every £100 Value.</i>	25 0 0	25 0 0	25 0 0
Tiles	50 0 0	50 0 0	50 0 0
Dutch Tiles	15 0 0	15 0 0	15 0 0

* The excise duty on Tea in 1833-34 was, on Tea sold at or under 2s. per lb., £30 per cent. *ad val.*, and on Tea sold above 2s. per lb. £100 per cent. *ad val.*

Kingdom, 1833-34 to 1841-42.

1836-37			1837-38			1838-39			1839-40			1840-41*			1841-42*			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	} TAR :— Barbadoes
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	TARES
0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	TARRAS
0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	TARTARIC ACID
<i>Act 5 & 6 Will. IV., c. 32</i> From and after 1st July 1836.																		
0	2	1	0	2	1	0	2	1	0	2	1	0	2	1	0	2	1	} TEA :— Bohea Congou, &c. Souchong, &c.
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	
<i>Act 6 & 7 Will. IV., c. 60</i> From 13th Aug. 1836																		
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	TEASLES
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	TEETH :— Elephants', &c.
30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	30	0	0	TELESCOPES
TERRA :—																		
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Japonica
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	Sienna
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	Umbra
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Verde
THREAD :—																		
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	Bruges
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	Outnal
0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	Pack
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	Sisters
0	18	0	0	18	0	0	18	0	0	18	0	0	18	0	0	18	0	Whited Brown
25	0	0	25	0	0	25	0	0	25	0	0	25	0	0	25	0	0	Not otherwise enumerated
TILES :—																		
15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	Dutch

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
IMPORTS.			
	£ s. d.	£ s. d.	£ s. d.
<i>(Act 3 & 4 Wm. IV., c. 56)</i> 1st September 1833.			
Tin <i>Cwt.</i>	2 10 0	2 10 0	2 10 0
Manufactures of, not otherwise enumerated or described <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Ore "	20 0 0	20 0 0	20 0 0
Tincal. <i>See Borax.</i>			
Tin Foil <i>For every £100 Value.</i>	25 0 0	25 0 0	25 0 0
Tobacco, viz. :—			
Unmanufactured <i>Lb.</i>	0 3 0	0 3 0	0 3 0
The produce of and imported from any British Possession in America "	0 2 9	0 2 9	0 2 9
Manufactured or Segars "	0 9 0	0 9 0	0 9 0
Manufactured in the United Kingdom, at or within two miles of any Port into which Tobacco may be imported, made into Shag, Roll, or Carrot Tobacco. <i>Drawback</i> upon Exportation "	0 2 7½	0 2 7½	0 2 7½
Snuff. <i>See under "S."</i>			
Tobacco Pipes <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Tongues <i>Dozen.</i>	0 3 0	0 3 0	0 3 0
Tonnage. <i>See South Sea Duties.</i>			
Tornal or Turnsole <i>Cwt.</i>	0 5 0	0 5 0	0 5 0
Tortoiseshell or Turtleshell, Unmanufactured <i>Lb.</i>	0 2 0	0 2 0	0 2 0
Imported from any British Possession "	0 0 1	0 0 1	0 0 1
Tow. <i>See Flax.</i>			
Toys <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Trees. <i>See Plants.</i>			
Truffles <i>Lb.</i>	0 1 0	0 1 0	0 1 0
		Not separately rated prior	
Turmeric <i>Cwt.</i>	0 10 0	0 10 0	0 10 0
Imported from any British Possession "	0 2 4	0 2 4	0 2 4
Turnery, not otherwise enumerated or described <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Turnsole. <i>See Tornal.</i>			

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
2 10 0	2 10 0	(Act 1 & 2 Vic., c. 120) From 16th Aug. 1838 Cut. 0 15 0	0 15 0	0 15 0	0 15 0	TIN :—
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Manufactures of
20 0 0	20 0 0	(Act 1 & 2 Vic., c. 120) From 16th Aug. 1838 Cut. 0 10 0	0 10 0	0 10 0	0 10 0	Ore
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	TIN FOIL
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	TOBACCO :—
0 2 9	0 2 9	0 2 9	0 2 9	0 2 9	0 2 9	Unmanufac- tured
0 9 0	0 9 0	0 9 0	0 9 0	0 9 0	0 9 0	Segars
0 2 7½	0 2 7½	0 2 7½	0 2 7½	0 2 7½	0 2 7½	Drawback
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	TOBACCO PIPES
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	TONGUES
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	TOBACCO
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	TOBACCO
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	TORTOISE- SHELL, &c.
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	TOYS
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	TRUFFLES
0 10 0	0 10 0	(Act 1 & 2 Vic., c. 113) From 16th Aug. 1838 Tulip Wood, Lon, 2 0 0	2 0 0	2 0 0	2 0 0	TULIP WOOD
0 2 4	0 2 4	0 2 4	0 2 4	0 2 4	0 2 4	TURMERIC
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	TURNERY

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 3 & 4 Will. IV., c. 56)</i> 1st September 1833.			
Turpentine, viz. :—			
Not being of greater value than 12s. the cwt. thereof... <i>Cwt.</i>	0 4 4	0 4 4	0 4 4
Being of greater value than 12s. and not of greater value than 15s. the cwt. thereof	0 5 4	0 5 4	0 5 4
Being of greater value than 15s. the cwt. thereof	1 6 2	1 6 2	1 6 2
Of Venice, Scio, or Cyprus <i>Lb.</i>	0 0 10	0 0 10	0 0 10
Twine <i>Cwt.</i>	1 11 0	1 11 0	1 11 0
Valonia	0 1 0	0 1 0	0 1 0
Vanelloes <i>Lb.</i>	0 5 0	0 5 0	0 5 0
Varnish, not otherwise enumerated or described <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Vases, Ancient, not of Stone or Marble	5 0 0	5 0 0	5 0 0
Vellum <i>Skin.</i>	0 7 2	0 7 2	0 7 0
Verdigris <i>Lb.</i>	0 1 0	0 1 0	0 1 0
Verjuice <i>Tun.</i>	73 12 9	73 12 9	73 12 9
Vermicelli <i>Lb.</i>	0 0 2	0 0 2	0 0 2
Vermilion	0 0 6	0 0 6	0 0 6
Vinegar or Acetous Acid <i>Tun.</i>	18 18 0	18 18 0	18 18 0
Wafers <i>Lb.</i>	0 1 3	0 1 3	0 1 3
Washing Balls	0 1 8	0 1 8	0 1 8
Watches of Gold, Silver, or other Metal <i>For every £100 Value.</i>	25 0 0	25 0 0	25 0 0
Water, viz. :—			
Arquebusade. <i>See Spirits.</i>			
Citron. <i>See Spirits.</i>			
Cordial. <i>See Spirits.</i>			
Hungary. <i>See Spirits.</i>			
Lavender. <i>See Spirits.</i>			
Cologne Water, the Flask (Thirty of such Flasks containing not more than one gallon)	0 1 0	0 1 0	0 1 0
Mineral or Natural Water, the Dozen Bottles or Flasks (each bottle or flask not exceeding three pints)	0 4 0	0 4 0	0 4 0
Strong Waters. <i>See Spirits.</i>			

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 4 4	0 4 4	0 4 4	0 4 4	0 4 4	0 4 4	} TURPENTINE:--
0 5 4	0 5 4	0 5 4	0 5 4	0 5 4	0 5 4	
1 6 2	1 6 2	1 6 2	1 6 2	1 6 2	1 6 2	
0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	0 0 10	Of Venice, &c.
1 11 0	1 11 0	1 11 0	1 11 0	1 11 0	1 11 0	TWINE
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	VALONIA
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	VANELLOES
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	VARNISH
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	VASES
0 7 2	0 7 2	0 7 2	0 7 2	0 7 2	0 7 2	VELLUM
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	VERDIGRIS
73 12 9	73 12 9	73 12 9	73 12 9	73 12 9	73 12 9	VERJUICE
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	VERMICELLI
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	VERMILION
18 18 0	18 18 0	18 18 0	18 18 0	18 18 0	18 18 0	VINEGAR
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	WAFERS
0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	0 1 8	WASHING BALLS
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	WATCHES
0 0 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	WATER:-- Cologné
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Mineral

Act 6 & 7 Will. IV., c. 60)
from 13th Aug. 1836

Act 6 & 7 Will. IV., c. 60)
from 13th Aug. 1836
U.O.

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 3 & 4 Will. IV., c. 56)</i>			
<i>1st September 1833.</i>			
Wax, viz. :-			
Beeswax, viz. :-			
Unbleached <i>Cwt.</i>	1 10 0	1 10 0	1 10 0
In any degree bleached "	3 0 0	3 0 0	3 0 0
Imported from any British Possession in Asia, Africa, or America, viz. :-			
Unbleached <i>Cwt.</i>	0 10 0	0 10 0	0 10 0
In any degree bleached "	1 0 0	1 0 0	1 0 0
Myrtle Wax <i>Lb.</i>	0 1 0	0 1 0	0 1 0
Sealing Wax <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Weld <i>Cwt.</i>	0 1 0	0 1 0	0 1 0
Whale Fins <i>Ton.</i>	95 0 0	95 0 0	95 0 0
Taken and caught by the crew of a British Ship, and imported direct from the Fishery, or from any British Possession, in a British Ship "	1 0 0	1 0 0	1 0 0
Whipcord <i>Lb.</i>	0 1 0	0 1 0	0 1 0
Wine, viz. :-			
French, Canary, Fayal, Madeira, Portugal, Spanish, and other Wines not enumerated... .. <i>Gallon.</i>	0 5 6	0 5 6	0 5 6
The produce of His Majesty's Settlement of the Cape of Good Hope, or the Territories or Dependencies thereof imported directly from thence "	0 2 9	0 2 9	0 2 9
(The full Duties on Wine are drawn back upon ex- portation.)			
Lees subject to the same Duty as Wine, but no Draw- back is allowed on the Lees of Wine exported.			
Wire, viz. :-			
Brass or Copper <i>Cwt.</i>	2 10 0	2 10 0	2 10 0
Gilt or Plated <i>For every £100 Value.</i>	25 0 0	25 0 0	25 0 0
Iron <i>Cwt.</i>	1 0 0	1 0 0	1 0 0
Latten "	1 0 0	1 0 0	1 0 0
Silver <i>For every £100 Value.</i>	25 0 0	25 0 0	25 0 0
Steel <i>Lb.</i>	0 1 10	0 1 10	0 1 10
Wood <i>Cwt.</i>	1 0 0	1 0 0	1 0 0
Wood and Timber. See Table of Contents, "Wood."			
Wool, viz. :-			
Beaver Wool <i>Lb.</i>	0 1 7	0 1 7	0 1 7
Out and Combed "	0 4 9	0 4 9	0 4 9
Coney Wool "	0 0 2	0 0 2	0 0 2
Cotton Wool, or Waste of Cotton Wool <i>Cwt.</i>	0 2 11	0 2 11	0 2 11
The produce of and imported from any British Possession "	0 0 4	0 0 4	0 0 4

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	WAX:—
3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	
(Act 6 & 7 Will IV, c. 60) From 13th Aug. 1836 Beeswax, un-bleached, the produce of the West Coast of Africa, and imported from thence, Cut. 0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	Beeswax
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Myrtle
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	
30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	Sealing
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	WELD
95 0 0	95 0 0	95 0 0	95 0 0	95 0 0	95 0 0	WHALE FINNS
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	WHIPCORD
0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	WINE
0 2 9	0 2 9	0 2 9	0 2 9	0 2 9	0 2 9	
2 10 0	2 10 0	2 10 0	2 10 0	2 10 0	2 10 0	WIRE—
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	Brass
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Gilt
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Iron
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	Latten
0 1 10	0 1 10	0 1 10	0 1 10	0 1 10	0 1 10	Silver
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Steel
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	WOOL—
0 1 7	0 1 7	0 1 7	0 1 7	0 1 7	0 1 7	Beaver
0 4 9	0 4 9	0 4 9	0 4 9	0 4 9	0 4 9	Cut, &c.
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	Coney
0 2 11	0 2 11	0 2 11	0 2 11	0 2 11	0 2 11	Cotton
0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Wool, viz.—continued.			
Goat's Wool or Hair Lb.	0 0 1	0 0 1	0 0 1
The produce of and imported from any British Possession	Free.	Free.	Free.
Hare's Wool Lb.	0 0 2	0 0 2	0 0 2
Lamb's Wool. <i>See Sheep's Wool.</i>			
Red or Vicuna Wool "	0 0 6	0 0 6	0 0 6
Sheep or Lamb's Wool, viz. :—			
Not being of the value of 1s. the lb. thereof	0 0 0½	0 0 0½	0 0 0½
Being of the value of 1s. the lb. or upwards	0 0 1	0 0 1	0 0 1
The produce of and imported from any British Possession	Free.	Free.	Free.
Woollens, viz. :—			
Manufactures of Wool, not being Goat's Wool, or of Wool mixed with Cotton, not particularly enumerated or described, nor otherwise charged with Duty <i>For every £100 Value.</i>	15 0 0	15 0 0	15 0 0
Articles of Manufactures of Wool (not being Goat's Wool) or of Wool mixed with Cotton, wholly or in part made up, not otherwise charged with Duty	20 0 0	20 0 0	20 0 0
Wreck. <i>See Derelict.</i>			
Yarn, viz. :—			
Cable Yarn Cwt.	0 10 9	0 10 9	0 10 9
Camel or Mohair Yarn Lb.	0 0 1	0 0 1	0 0 1
Raw Linen Yarn Cwt.	0 1 0	0 1 0	0 1 0
Worsted Yarn Lb.	0 0 6	0 0 6	0 0 6
Zaffre Cwt.	0 1 0	0 1 0	0 1 0
Zebra Wood Ton.	2 0 0	2 0 0	2 0 0
Goods, Wares, and Merchandise, being either in part or wholly manufactured, and not being enumerated or described, nor otherwise charged with Duty, and not prohibited to be imported into or used in Great Britain or Ireland <i>For every £100 Value.</i>			
	20 0 0	20 0 0	20 0 0
Goods, Wares, and Merchandise, not being either in part or wholly manufactured, and not being enumerated or described, nor otherwise charged with Duty, and not prohibited to be imported into or used in Great Britain or Ireland			
	5 0 0	5 0 0	5 0 0
<p>NOTE.—All Goods, the produce or manufacture of the Island of Mauritius, are subject to the same Duties as are imposed in this Table on the like Goods, the produce or manufacture of the British Possessions in the West Indies.</p> <p>All Goods, the produce or manufacture of the Cape of Good Hope or the Territories or Dependencies thereof, are subject to the same Duties as are imposed in this Table on the like Goods, the produce or manufacture of the British Possessions within the limits of the East Indian Company's Charter, except when any other Duty is expressly imposed thereon.</p>			

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	WOOL:—
Free.	Free.	Free.	Free.	Free.	Free.	Goat's
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	Hare's
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Red or Vicuna
0 0 0½	0 0 0½	0 0 0½	0 0 0½	0 0 0½	0 0 0½	Sheep, &c.
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	
Free.	Free.	Free.	Free.	Free.	Free.	
15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	WOOLLENS:—
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	Manufactures of
0 10 9	0 10 9	0 10 9	0 10 9	0 10 9	0 10 9	YARNS:—
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Cable
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Camel, &c.
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Raw Linen
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Worsted
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	ZAFFRE
2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	ZEBRA WOOD
20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	GOODS, &c.
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic., c. 17. 15th May 1840.

ARTICLES	1833-34	1834-35	1835-36
	£ s. d.	£ s. d.	£ s. d.
EXPORTS.			
<i>(Act 3 & 4 Will. IV., c. 58)</i> 1st September 1833.			
Coals, not being Small Coals, exported to any place not being a British Possession, viz. :—		<i>(Act 4 & 5 Will. IV., c. 89)</i> From 15th Aug. 1834	
In a British Ship... .. Ton.	0 3 4	Repealed as a separate Duty, but not	
In a Ship not British "	0 6 8	0 4 0	0 4 0
Small Coals, Culm, and Cinders exported to any place not being a British Possession, viz. :—			
In a British Ship... .. "	0 2 0	Repealed as a separate Duty, but not	
In a Ship not British "	0 4 0	0 4 0	0 4 0
Hare Skins and Coney Skins 100 <i>Skinn.</i>	0 1 0	0 1 0	0 1 0
Hare Wool and Coney Wool <i>Cwt.</i>	0 1 0	0 1 0	0 1 0
Sheep and Lamb Wool "	0 1 0	0 1 0	0 1 0
South Sea Duty. Tonnage entering outwards (not in ballast). For exceptions, <i>see</i> South Sea Duties in Imports ...	0 1 6	0 1 6	0 1 6
Wofels, Mortlings, Shortlings, Yarn, Worsted Wool-socks, Crewels, Coverlets, Waddings, or other Manufactures or pretended Manufactures, slightly wrought up, so as that the same may be reduced to and made use of as Wool again, Mattresses or Beds, stuffed with combed Wool, or Wool fit for combing or carding <i>Cwt.</i>	0 1 0	0 1 0	0 1 0
Goods, Wares, and Merchandise of the growth, produce or manufacture of the United Kingdom (not being subject to other Export Duty, nor particularly exempted from Export Duty) <i>For every £100 Value.</i>	0 10 0	0 10 0	0 10 0
Except the following articles :—			
Bullion and Coin.			
Corn, Grain, Meal, Malt, Flour, Biscuit, Bran, Grits, Pearl Barley and Scotch Barley.			
Cotton Yarn or other Cotton Manufactures.			
Fish.			
Linen or Linen with Cotton mixed.			
Molasses or Treacle.			
Military Clothing, Accoutrements, or Appointments exported under the authority of the Commissioners of His Majesty's Treasury, and sent to any of His Majesty's Forces serving abroad.			
Military Stores exported to India by the East India Company.			
Salt			
Slate, Slates, and Chalk. From 15th August 1834 (Act 4 and 5 Will. IV., c. 89).			
Sugar refined, of all Sorts, and Sugar Candy.			
Goods, Wares, and Merchandise exported to the Isle of Man by virtue of any Licence which the Commissioners of His Majesty's Customs may be empowered to grant.			
Any sort of Craft, Food, Victuals, Clothing, or Implements or Materials necessary for the British Fisheries established in any of the British Possessions in North America, and exported direct thereto.			
Wool.			
Woollen Goods, or Woollen and Cotton mixed, or Woollen and Linen mixed, exported to any place within the limits of the East India Company's Charter. ...	Free.	<i>(Act 4 & 5 Will. IV., c. 89)</i> From 15th Aug. 1834 Exemption from duty repealed.	

Kingdom, 1833-34 to 1841-42.

1836-37	1837-38	1838-39	1839-40	1840-41*	1841-42*	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Exempted from the	Duty payable upon	the Exportation of	Goods according to	the value thereof.		} COALS
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	
Exempted from the	Duty payable upon	the exportation of	Goods according to	the value thereof.		} SMALL COALS
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	HARE SKINS
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	HARE, &c. WOOL
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	AD SHEEP, &c. WOOL
Act 6 & 7 Will. IV. c. 69) from 13th Aug. 1836 Repealed.						
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	WOLFELS, &c.
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	GOODS, &c.
Free.	Free.	Free.	Free.	Free.	Free.	

* Five per cent. additional on all the above duties in these years imposed by Act 3 & 4 Vic. c. 17. 15th May 1840.

Customs Tariffs of the United

Excise Duty and Drawback on Articles, being the Growth, Produce, or Manufacture of Great

DUTY on Irish Articles Imported into Great Britain and

ARTICLES		1833-34			1834-35			1835-36		
		£	s.	d.	£	s.	d.	£	s.	d.
Bricks, not exceeding 10 inches long, 3 inches thick, and 5 inches wide	1,000.	0	5	10	0	5	10	0	5	10
Exceeding any of the foregoing dimensions...	"	0	10	0	0	10	0	0	10	0
Smoothed or polished on one or more sides, not exceeding 10 inches long by 5 inches wide	"	0	12	10	0	12	10	0	12	10
Not exceeding 10 inches square	100.	0	2	5	0	2	5	0	2	5
Exceeding 10 inches square	"	0	4	10	0	4	10	0	4	10
Hops, of the growth of Ireland	Lb.	0	0	2	0	0	2	0	0	2
Plate, viz., of gold, wrought	Oz. Troy.	0	16	0	0	16	0	0	16	0
Of silver, wrought	"	0	0	6	0	0	6	0	0	6
Soap, viz., Hard Soap	Lb.	<i>(Act 3 Will. IV., c. 16.)</i> From 31st May 1833			0	0	1½	0	0	1½
Soft Soap	"	<i>(Act 3 Will. IV., c. 16.)</i> From 31st May 1833			0	0	1	0	0	1
Spirits, of the strength of hydrometer proof, viz. :—					<i>(Act 4 & 5 Will. IV.)</i> From 1st Sept. 1834					
Made in Scotland... ..	Gallon.	0	4	2	0	4	2	0	4	2
Made in Ireland	"	0	5	2	0	5	2	0	5	2
Tiles, Plain	1,000.	0	5	8	} Repealed. Act 3 Will. IV., c. 11.					
Pan or Ridge	"	0	12	10						
Paving Tiles, not exceeding 10 inches square	100.	0	2	5						
Exceeding 10 inches square	"	0	4	10						
Other than such as are before enumerated	1,000.	0	4	10						

Kingdom.—Countervailing Duties.

Britain or Ireland, on Importation or Exportation from either Country into the other.

DRAWBACK on British Articles Exported to Ireland.

1836-37	1837-38	1838-39	1839-40	1840-41	1841-42	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 5 10	0 5 10	0 5 10	(Act 2 & 3 Vic., c. 24.) From 19th July 1839 Bricks, not exceeding 150 cubic inches each brick. 1,000	0 5 10	*0 5 10	} BRICKS.
0 10 0	0 10 0	0 10 0	0 5 10	*0 5 10	*0 5 10	
0 12 10	0 12 10	0 12 10	Exceeding the foregoing size, 1,000	0 10 0	*0 10 0	} BRICKS.
0 2 5	0 2 5	0 2 5	0 10 0	*0 10 0	*0 10 0	
0 4 10	0 4 10	0 4 10	0 0 2	*0 0 2	*0 0 2	} HOPS.
0 0 2	0 0 2	0 0 2	0 0 2	*0 0 2	*0 0 2	
0 16 0	*0 16 0	0 16 0	0 16 0	0 16 0	0 16 0	} PLATE.
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	
0 0 1½	0 0 1½	0 0 1½	0 0 1½	*0 0 1½	*0 0 1½	} SOAP.
0 0 1	0 0 1	0 0 1	0 0 1	*0 0 1	*0 0 1	
0 4 2	0 4 2	0 4 2	0 4 2	0 4 2	0 4 2	} SPIRITS.
0 5 2	0 5 2	0 5 2	0 5 2	0 5 2	0 5 2	
20th May 1833.						

* With 5 per cent. additional from and after 15th May 1840. Act 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom.

Countervailing Duties.*

6 & 7 Wm. IV., cap. 73. From 1st September 1836 to 31st May 1842.	From Scotland to England.	From Ireland to England.	From Ireland to Scotland.
	£ s. d.	£ s. d.	£ s. d.
Ether <i>Gallon.</i>	0 10 5	0 12 11	0 2 6
Sweet Spirits of Nitre ; Camphorated Spirits ; Lavender Water and other Perfumes, being Spirits scented with Essential Oils or other ingredients ; Compound Spirits of Lavender ; Spirits of Rosemary and of Ammonia ; Sal- volatile ; Friars Balsam ; Compound Tincture of Benzoin ; Tincture of Assafoetida ; of Castor ; of Kino ; of Guaiacum ; of Myrrh ; and of Ginger ; and Spirit Varnishes	0 6 3	0 7 9	0 1 6
Other Tinctures and Medicated Spirits	0 4 2	0 5 2	1 0
Sweets or made Wines	0 0 5	0 0 6	0 0 2

* When any of the above articles are removed from England to Scotland or Ireland, or from Scotland to Ireland, the several Duties in the respective columns become Drawbacks.

Customs Tariffs of the United Kingdom.
Prohibitions.

A List of Goods absolutely Prohibited to be Imported.

Acts 3 & 4 Will. IV., c. 52.

1833-34 to 1841-42.

Arms, Ammunition, and Utensils of War, by way of Merchandize except by licence from His Majesty, for furnishing His Majesty's public stores only.

Beef, fresh or corned or slightly salted, except for exportation.

Books, viz. :—

First composed or written or printed in the United Kingdom and printed or reprinted in any other Country, imported for sale, except Books not reprinted in the United Kingdom within twenty years; or being parts of collections, the greater parts of which had been composed or written Abroad.

Cattle, Great, except for exportation.

Clocks and Watches of any metal, impressed with any mark or stamp appearing to be or to represent any legal British assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom, or not having the name and place of abode of some foreign maker abroad visible on the frame and also on the face, or not being in a complete state, with all the parts properly fixed in the case.

Coin, viz. :—

False Money or counterfeit Sterling.

Silver, of the Realm, or any money purporting to be such, not being of the established standard in weight or fineness.

Fish of foreign taking or curing; or in foreign vessels; except Turbots and Lobsters, Stock Fish, Live Eels, Anchovies, Sturgeon, Botargo and Caviare.

Gunpowder, except by license from His Majesty, such license to be granted for the furnishing of His Majesty's stores only.

Lamb, except for exportation.

Malt, except for exportation.

Mutton, except for exportation.

Pork, fresh or corned or slightly salted, except for exportation.

Prints, copies of, first engraved, etched, drawn or designed in the United Kingdom.

Sculptures or Models, copies of casts of, first made in the United Kingdom.

Sheep, except for exportation.

Snuff-work, except for exportation.

Spirits from the Isle of Man, except for exportation.

Swine, except for exportation.

Tobacco Stalks stripped from the leaf, whether manufactured or not, except for exportation.

Tobacco Stalk Flour, except for exportation.

Parts of Articles not accompanied by the other part or all other parts of such article so as to be complete and perfect, if such article be subject to Duty according to the value thereof.

Hides, Skins, Horns, or Hoofs, or any other part of cattle or beast His Majesty may by Order in Council prohibit, in order to prevent any contagious distemper.

NOTE.—The foregoing list refers only to goods which were absolutely prohibited to be imported. Those goods as to which there were certain restrictions upon importation (*e.g.*, the limitation of the *size* of packages in the case of tobacco and spirits, or the limitation to particular ports of importation, &c.) are not included,—such restrictions being rather of the nature of regulation than of absolute prohibition.

1842-43 to 1844-45.

Act 5 & 6 Vic., c. 47, &c.

CLASSES.

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Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
(Act 5 & 6 Vic., cap. 47.) 9th July 1812.			
CLASS I.—Animals (Living) and Articles of Food.			
Animals (Living), viz. :—			
Asses <i>Each.</i>	0 2 6	0 2 6	0 2 6
Of and from British Possessions...	0 1 3	0 1 3	0 1 3
Goats	0 1 0	0 1 0	0 1 0
Of and from British Possessions...	0 0 6	0 0 6	0 0 6
Kids	0 1 0	0 1 0	0 1 0
Of and from British Possessions...	0 0 6	0 0 6	0 0 6
Oxen and Bulls	1 0 0	1 0 0	1 0 0
Of and from British Possessions...	0 10 0	0 10 0	0 10 0
Cows	0 15 0	0 15 0	0 15 0
Of and from British Possessions...	0 7 6	0 7 6	0 7 6
Calves	0 10 0	0 10 0	0 10 0
Of and from British Possessions...	0 5 0	0 5 0	0 5 0
Horses, Mares, Geldings, Colts, Foals	1 0 0	1 0 0	1 0 0
Of and from British Possessions...	0 10 0	0 10 0	0 10 0
Mules	0 2 6	0 2 6	0 2 6
Of and from British Possessions...	0 1 3	0 1 3	0 1 3
Sheep	0 3 0	0 3 0	0 3 0
Of and from British Possessions...	0 1 6	0 1 6	0 1 6
Lambs	0 2 0	0 2 0	0 2 0
Of and from British Possessions...	0 1 0	0 1 0	0 1 0
Swine and Hogs	0 5 0	0 5 0	0 5 0
Of and from British Possessions...	0 2 6	0 2 6	0 2 6
Pigs (sucking)	0 2 0	0 2 0	0 2 0
Of and from British Possessions...	0 1 0	0 1 0	0 1 0
Poultry <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Of and from British Possessions...	2 10 0	2 10 0	2 10 0
Arrowroot <i>Cwt.</i>	0 5 0	0 5 0	0 5 0
Of and from British Possessions	0 1 0	0 1 0	0 1 0
Capers, including the Pickle <i>Lb.</i>	0 0 6	0 0 6	0 0 6
Of and from British Possessions	0 0 3	0 0 3	0 0 3
Cassava Powder <i>Cwt.</i>	0 5 0	0 5 0	0 5 0
Of and from British Possessions	0 1 0	0 1 0	0 1 0
Caviare	0 5 0	0 5 0	0 5 0
Chicory, or any other vegetable matter applicable to the uses of Chicory or Coffee :—			
Roasted or Ground <i>Lb.</i>	0 0 6	0 0 6	0 0 6
Raw or Kiln-dried... .. <i>Cwt.</i>	1 0 0	1 0 0	1 0 0

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic. c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS I.—continued.			
	(Act 5 & 6 Vic., cap. 47.) 9th July 1842.		
Comfits, dry... <i>Lb.</i>	£ 0 0 6	£ 0 0 6	£ 0 0 6
Of and from British Possessions "	0 0 3	0 0 3	0 0 3
Cucumbers, preserved <i>For every</i> <i>£100 Value.</i>	10 0 0	10 0 0	10 0 0
Of and from British Possessions "	5 0 0	5 0 0	5 0 0
Fish, viz. :—			
Anchovies <i>Lb.</i>	0 0 2	0 0 2	0 0 2
Eels <i>The Ship's</i> <i>Lading.</i>	13 0 0	13 0 0	13 0 0
Lobsters "	Free.	Free.	Free.
Turbots <i>Cwt.</i>	0 5 0	0 5 0	0 5 0
Of foreign taking imported from foreign places, in other than fishing vessels, viz. :—			
Oysters <i>Bushel.</i>	0 1 6	0 1 6	0 1 6
Salmon <i>Cwt.</i>	0 10 0	0 10 0	0 10 0
Soles "	0 5 0	0 5 0	0 5 0
Turtle "	0 5 0	0 5 0	0 5 0
Fresh, not otherwise enumerated "	0 1 0	0 1 0	0 1 0
Cured, not otherwise enumerated "	0 2 0	0 2 0	0 2 0
Fish of British taking, fresh or cured "	Free.	Free.	Free.
Fruit, viz. :—			
Raw, and not otherwise enumerated... <i>For every</i> <i>£100 Value.</i>	5 0 0	5 0 0	5 0 0
Almonds, not Jordan nor Bitter <i>Cwt.</i>	0 10 0	0 10 0	0 10 0
Jordan "	1 5 0	1 5 0	1 5 0
Bitter "	0 2 0	0 2 0	0 2 0
Paste of <i>For every</i> <i>£100 Value.</i>	20 0 0	20 0 0	20 0 0
Apples, raw <i>Bushel.</i>	0 0 6	0 0 6	0 0 6
Of and from British Possessions "	0 0 2	0 0 2	0 0 2
Dried... .. "	0 2 0	0 2 0	0 2 0
Berries, unenumerated <i>Cwt.</i>	0 2 0	0 2 0	0 2 0
Cherries, raw <i>For every</i> <i>£100 Value.</i>	5 0 0	5 0 0	5 0 0
Dried... .. <i>Lb.</i>	0 0 6	0 0 6	0 0 6
Citron preserved with salt <i>For every</i> <i>£100 Value.</i>	10 0 0	10 0 0	10 0 0
Cranberries <i>Gallon.</i>	0 0 1	0 0 1	0 0 1
Currants <i>Cwt.</i>	1 2 2	1 2 2	0 15 0
Dates "	0 10 0	0 10 0	0 10 0
Figs "	0 15 0	0 15 0	0 15 0
Grapes <i>For every</i> <i>£100 Value.</i>	5 0 0	5 0 0	5 0 0
Medlars <i>Bushel.</i>	0 1 0	0 1 0	0 1 0
Of and from British Possessions "	0 0 6	0 0 6	0 0 6

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS I.—continued.			
Fruit—continued.			
Nuts, viz. :—			
Chestnuts Bushel.	0 2 0	0 2 0	0 2 0
Cocoa Nuts, of and from British Possessions 1,200.	0 1 0	0 1 0	0 1 0
Pistachio Nuts Cwt.	0 10 0	0 10 0	0 10 0
Small Nuts Bushel.	0 2 0	0 2 0	0 2 0
Walnuts "	0 2 0	0 2 0	0 2 0
Nuts not otherwise enumerated, except such as are commonly used for expressing Oil therefrom For every £100 Value.	20 0 0	20 0 0	20 0 0
Olives Gallon.	0 2 0	0 2 0	0 2 0
Oranges and Lemons, viz. :—In Chests and Boxes not exceeding 5,000 cubic inches Box.	0 2 6	0 2 6	0 2 6
Over 5,000 cubic inches and not exceeding 7,300 "	0 3 9	0 3 9	0 3 9
Over 7,300 cubic inches and not exceeding 14,000 "	0 7 6	0 7 6	0 7 6
For every 1,000 cubic inches exceeding 14,000 "	0 0 7½	0 0 7½	0 0 7½
Loose... .. 1,000.	0 15 0	0 15 0	0 15 0
Entered at value, at the option of the Importer For every £100 Value.	75 0 0	75 0 0	75 0 0
Pears, Raw Bushel.	0 0 6	0 0 6	0 0 6
Of and from British Possessions "	0 0 3	0 0 3	0 0 3
Dried "	0 2 0	0 2 0	0 2 0
Peel of Lemons Cwt.	0 1 0	0 1 0	0 1 0
Oranges "	0 1 0	0 1 0	0 1 0
Pomegranates... .. "	0 1 0	0 1 0	0 1 0
Plums (commonly called French Plums) and Prunelloes "	1 0 0	1 0 0	1 0 0
Dried or preserved "	1 7 6	1 7 6	1 7 6
(Act 7 & 8 Vic., cap. 18.) From 6th July 1844.			
Plums preserved in Sugar			
Pomegranates 1,000.	0 5 0	0 5 0	Lb. 0 0 6
Prunes Cwt.	0 7 0	0 7 0	0 7 0
Quinces 1,000.	0 1 0	0 1 0	0 1 0
Raisins Cwt.	0 15 0	0 15 0	0 15 0
Of and from British Possessions "	0 7 6	0 7 6	0 7 6
Tamarinds Lb.	0 0 3	0 0 3	0 0 3
Of and from British Possessions "	0 0 1	0 0 1	0 0 1
Corn. See Table of Contents—"Corn."			
Grain, not rated as Corn or Seeds, viz. :—			
Barley, pearled Cwt.	0 5 0	0 5 0	0 5 0
Of and from British Possessions "	0 2 6	0 2 6	0 2 6

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS I.—continued.			
(Act 5 & 6 Vic., cap. 47.) 9th July 1842.			
Grain, not rated as Corn or Seeds, viz.— <i>continued.</i>			
Beans, Kidney and French <i>Bushel.</i>	0 0 10	0 0 10	0 0 10
Of and from British Possessions "	0 0 5	0 0 5	0 0 5
Rice, not rough, nor in the Husk <i>Cwt.</i>	0 6 0	0 6 0	0 6 0
Of and from British Possessions "	0 0 6	0 0 6	0 0 6
Rice, rough and in the Husk <i>Quarter.</i>	0 7 0	0 7 0	0 7 0
Of and from British Possessions "	0 0 1	0 0 1	0 0 1
<p>Drawback.—Upon the exportation from the United Kingdom of any Foreign Rice or Paddy which shall have been cleaned therein, and which shall have paid the duties on the Importation thereof, there shall be allowed and paid for every cwt. thereof, a Drawback equal in amount to the duty which shall have been paid on every four bushels of the rough Rice or Paddy from which the same shall have been cleaned.</p>			
		Drawback as in 1842-43.	Drawback as in 1842-43.
Hay <i>Load.</i>	0 16 0	0 16 0	0 16 0
Of and from British Possessions "	0 8 0	0 8 0	0 8 0
Honey <i>Cwt.</i>	0 10 0	0 10 0	0 10 0
Of and from British Possessions "	0 5 0	0 5 0	0 5 0
Hops "	4 10 0	4 10 0	4 10 0
Liquids, viz. :—			
Beer or Mum <i>Barrel.</i>	2 0 0	2 0 0	2 0 0
Spruce "	1 0 0	1 0 0	1 0 0
Ale and Beer of all sorts "	2 0 0	2 0 0	2 0 0
Cider <i>Twn.</i>	10 10 0	10 10 0	10 10 0
Essence of Spruce <i>For every £100 Value.</i>	10 0 0	10 0 0	10 0 0
Juice of Lemons, Limes and Oranges <i>Gallon.</i>	0 0 0½	0 0 0½	0 0 0½
Mead "	0 5 6	0 5 6	0 5 6
Perry <i>Twn.</i>	10 10 0	10 10 0	10 10 0
Vinegar "	18 18 0	18 18 0	
			(Act 7 & 8 Vic., cap. 18.) From 6th June 1844. Per Tun proof. 4 4 0
Liquorice Roots <i>Cwt.</i>	1 0 0	1 0 0	1 0 0
Of and from British Possessions "	0 10 0	0 10 0	0 10 0
Paste "	1 0 0	1 0 0	1 0 0
Of and from British Possessions "	0 10 0	0 10 0	0 10 0
Juice "	1 7 6	1 7 6	1 7 6
Of and from British Possessions "	0 10 0	0 10 0	0 10 0
Powder "	1 15 0	1 15 0	1 15 0
Of and from British Possessions "	0 15 0	0 15 0	0 15 0
Macaroni and Vermicelli <i>Lb.</i>	0 0 1	0 0 1	0 0 1
Marmalade "	0 0 6	0 0 6	0 0 6
Of and from British Possessions "	0 0 1	0 0 1	0 0 1
Oil Seed Cakes <i>Twn.</i>	0 1 0	0 1 0	0 1 0

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS I.—continued.			
<i>(Act 5 & 6 Vic., cap. 47.)</i>			
9th July 1842.			
Pickles of all sorts, including the Vinegar, and not otherwise enumerated	Gallon.	£ 0 1 6	£ 0 1 6
Of and from British Possessions	"	0 0 9	0 0 9
Preserved in salt	"	0 0 6	0 0 6
Of and from British Possessions	"	0 0 3	0 0 3
Provisions, viz. :—			
Bacon	Cwt.	£ 0 14 0	£ 0 14 0
Of and from British Possessions	"	0 3 6	0 3 6
From 10th Oct. 1842.			
Beef, salted, not being corned Beef	"	0 8 0	0 8 0
Of and from British Possessions	"	0 2 0	0 2 0
Fresh or slightly salted	"	0 8 0	0 8 0
Of and from British Possessions	"	0 2 0	0 2 0
Butter	"	1 0 0	1 0 0
Of and from British Possessions	"	0 5 0	0 5 0
Cheese	"	0 10 6	0 10 6
Of and from British Possessions	"	0 2 6	0 2 6
Eggs	120	0 0 10	0 0 10
Of and from British Possessions	"	0 0 2½	0 0 2½
Hams of all kinds	Cwt.	0 14 0	0 14 0
Of and from British Possessions	"	0 3 6	0 3 6
Lard	"	0 2 0	0 2 0
Of and from British Possessions	"	0 0 6	0 0 6
From 10th Oct. 1842.			
Pork, salted (not Hams)	"	0 8 0	0 8 0
Of and from British Possessions	"	0 2 0	0 2 0
Fresh... ..	"	0 8 0	0 8 0
Of and from British Possessions	"	0 2 0	0 2 0
Puddings and Sausages	Lb.	0 0 3	0 0 3
Of and from British Possessions	"	0 0 1	0 0 1
Tongues	Cwt.	0 10 0	0 10 0
Of and from British Possessions	"	0 2 6	0 2 6
Salted or Fresh Meat, not otherwise described	"	0 8 0	0 8 0
Of and from British Possessions	"	0 2 0	0 2 0
Sago... ..	Cwt.	0 1 0	0 1 0
<i>(Act 7 & 8 Vic., cap. 16.)</i>			
From 6th June 1844.			
Succades and Confectionery, including all Fruits and Vegetables preserved in Sugar	Lb.	0 0 6	0 0 6
Of and from British Possessions	"	0 0 1	0 0 1
Sugar (for duties and bounties, see Table of Contents, "Sugar")	Cwt.		
Molasses	"	1 3 9	1 3 9
The produce of, and imported from, any British Possession	"	0 9 0	0 9 0

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
CLASS I.—continued.										
(Act 5 & 6 Vic., cap 47.) 9th July 1842.										
Tapioca	Cwt.	0	1	0	0	1	0	0	1	0
Truffles	Lb.	0	1	0	0	1	0	0	1	0
Vanelloes	Lb.	0	5	0	0	5	0	0	5	0
Vegetables, viz. :—										
Lentils	Bushel.	0	0	3	0	0	3	0	0	3
Of and from British Possessions	"	0	0	1½	0	0	1½	0	0	1½
Onions	"	0	0	6	0	0	6	0	0	6
Of and from British Possessions	"	0	0	3	0	0	3	0	0	3
Plantains	Cwt.	0	0	2	0	0	2	0	0	2
Potatoes	"	0	0	2	0	0	2	0	0	2
Of and from British Possessions	"	0	0	1	0	0	1	0	0	1
All Vegetables not enumerated or described	For every £100 Value.	5	0	0	5	0	0	5	0	0
Of and from British Possessions		2	10	0	2	10	0	2	10	0
CLASS II.—Spices.										
Spices, viz. :—										
Cassia Lignea	Lb.	0	0	3	0	0	3	0	0	3
Of and from British Possessions	"	0	0	1	0	0	1	0	0	1
Buds	"	0	0	6	0	0	6	0	0	6
Of and from British Possessions	"	0	0	3	0	0	3	0	0	3
Cinnamon	"	0	0	6	0	0	6	0	0	6
Of and from British Possessions	"	0	0	3	0	0	3	0	0	3
Cloves	"	0	0	6	0	0	6	0	0	6
Ginger	Cwt.	0	10	0	0	10	0	0	10	0
Of and from British Possessions	"	0	5	0	0	5	0	0	5	0
Preserved	Lb.	0	0	6	0	0	6	0	0	6
Of and from British Possessions	"	0	0	1	0	0	1	0	0	1
Mace	"	0	2	6	0	2	6	0	2	6
Nutmegs	"	0	3	6	0	3	6	0	3	6
Of and from British Possessions	"	0	2	6	0	2	6	0	2	6
Wild in the Shell	"	0	0	3	0	0	3	0	0	3
Pimento	Cwt.	0	5	0	0	5	0	0	5	0
Pepper of all sorts... ..	Lb.	0	0	6	0	0	6	0	0	6
CLASS III.—Seeds.										
Seeds, viz. :—										
Acorns	Bushel.	0	1	0	0	1	0	0	1	0
Of and from British Possessions	"	0	0	6	0	0	6	0	0	6

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Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS III.—continued.			
<i>Seeds, viz. :—continued.</i>			
Alganobilla Seed	Cwt.	Not separately	rated prior to 1844
Aniseed	0 5 0	0 5 0	0 5 0
Of and from British Possessions	0 2 6	0 2 6	0 2 6
Canary	Bushel.	0 4 0	0 4 0
Of and from British Possessions	0 2 0	0 2 0	0 2 0
Carraway	Cwt.	0 10 0	0 10 0
Of and from British Possessions	0 5 0	0 5 0	0 5 0
Carrot	0 10 0	0 10 0	0 10 0
Of and from British Possessions	0 5 0	0 5 0	0 5 0
Clover	0 10 0	0 10 0	0 10 0
Of and from British Possessions	0 5 0	0 5 0	0 5 0
Colchicum	0 0 1	0 0 1	0 0 1
Cole	Quarter.	0 0 1	0 0 1
Coriander	Cwt.	0 5 0	0 5 0
Of and from British Possessions	0 2 6	0 2 6	0 2 6
Croton Seed, commonly used for expressing oil	Quarter.	Not separately	rated prior to 1844
Cummin	Cwt.	0 5 0	0 5 0
Of and from British Possessions	0 2 6	0 2 6	0 2 6
Fennugreek	0 5 0	0 5 0	0 5 0
Of and from British Possessions	0 2 6	0 2 6	0 2 6
Flax	Quarter.	0 0 1	0 0 1
Forest	Cwt.	0 10 0	0 10 0
Of and from British Possessions	0 5 0	0 5 0	0 5 0
Garden, not particularly enumerated or described, nor otherwise charged with duty	Lb.	0 0 1	0 0 1
Grass of all sorts, not particularly enumerated or otherwise charged with duty	Cwt.	0 5 0	0 5 0
Of and from British Possessions	0 2 6	0 2 6	0 2 6
Hemp	Quarter.	0 0 1	0 0 1
Leek	Cwt.	1 0 0	1 0 0
Of and from British Possessions	0 10 0	0 10 0	0 10 0
Lettuce	Quarter.	0 1 0	0 1 0
Linseed	0 0 1	0 0 1	0 0 1
Lucerne	Cwt.	0 5 0	0 5 0
Lupines	0 5 0	0 5 0	0 5 0
Maw	Quarter.	0 1 0	0 1 0
Of and from British Possessions	0 0 6	0 0 6	0 0 6
Millet	Cwt.	0 5 0	0 5 0
Of and from British Possessions	0 2 6	0 2 6	0 2 6

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS III.—continued.			
<i>Seeds, viz.—continued.</i>			
Mustard <i>Bushel.</i>	0 1 3	0 1 3	0 1 3
Of and from British Possessions ..	0 0 6	0 0 6	0 0 6
Onion <i>Lb.</i>	0 1 6	0 10 0	1 0 0
Of and from British Possessions ..	0 10 0	0 10 0	0 10 0
Parsley <i>Cwt.</i>	0 5 0	0 5 0	0 5 0
Of and from British Possessions ..	0 5 0	0 5 0	0 5 0
Poppy <i>Quarter.</i>	0 1 0	0 1 0	0 1 0
Of and from British Possessions ..	0 0 6	0 0 6	0 0 6
Quince <i>Cwt.</i>	0 10 0	0 10 0	0 10 0
Of and from British Possessions ..	0 5 0	0 5 0	0 5 0
Rape <i>Quarter.</i>	0 0 1	0 0 1	0 0 1
Sesamum "	0 0 1	0 0 1	0 0 1
Shrub or Tree <i>Cwt.</i>	0 10 0	0 10 0	0 10 0
Of and from British Possessions ..	0 5 0	0 5 0	0 5 0
Tares <i>Quarter.</i>	0 5 0	0 5 0	0 5 0
Of and from British Possessions ..	0 2 6	0 2 6	0 2 6
Trefoil <i>Cwt.</i>	0 5 0	0 5 0	0 5 0
Of and from British Possessions ..	0 2 6	0 2 6	0 2 6
Worm "	0 5 0	0 5 0	0 5 0
Of and from British Possessions ..	0 2 6	0 2 6	0 2 6
All Seeds not particularly enumerated or described, nor otherwise charged with duty, commonly used for expressing oil therefrom ... <i>Quarter.</i>	0 0 1	0 0 1	0 0 1
All other Seeds not particularly enumerated or described, not otherwise charged with duty ... <i>For every £100 Value.</i>	10 0 0	10 0 0	10 0 0
Of and from British Possessions ..	5 0 0	5 0 0	5 0 0
CLASS IV.—Woods.			
Amboyna Wood <i>Ton</i>	1 0 0	1 0 0	1 0 0
Of and from British Possessions ...	0 5 0	0 5 0	0 5 0
Bar Wood "	0 2 0	0 2 0	0 2 0
Beef Wood "	0 5 0	0 5 0	0 5 0
Of and from British Possessions ...	0 2 6	0 2 6	0 2 6
Black Wood "	1 0 0	1 0 0	1 0 0
Of and from British Possessions ...	0 5 0	0 5 0	0 5 0
Box Wood "	0 10 0	0 10 0	0 10 0
Of and from British Possessions ...	0 2 6	0 2 6	0 2 6
Brazil Wood "	0 2 0	0 2 0	0 2 0
Brazilieto Wood "	0 2 0	0 2 0	0 2 0
Cam Wood "	0 2 0	0 2 0	0 2 0

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Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
CLASS IV.—continued.									
	<i>(Act 5 & 6 Vic., cap. 47.)</i>								
	9th July 1842.								
Cedar Ton.	0	10	0	0	10	0	0	10	0
Of and from British Possessions	0	2	6	0	2	6	0	2	6
Ebony	0	10	0	0	10	0	0	10	0
Of and from British Possessions	0	2	6	0	2	6	0	2	6
King Wood	0	10	0	0	10	0	0	10	0
Of and from British Possessions	0	2	6	0	2	6	0	2	6
Lignum Vitæ	0	5	0	0	5	0	0	5	0
Of and from British Possessions	0	2	6	0	2	6	0	2	6
Log Wood	0	2	0	0	2	0	0	2	0
Mahogany	1	0	0	1	0	0	1	0	0
Of and from British Possessions	0	5	0	0	5	0	0	5	0
Imported from the Bay of Honduras or the Mosquito Shore	0	5	0	0	5	0	0	5	0
Nicaragua Wood	0	2	0	0	2	0	0	2	0
Olive Wood	0	10	0	0	10	0	0	10	0
Of and from British Possessions	0	2	6	0	2	6	0	2	6
Red or Guinea Wood	0	2	0	0	2	0	0	2	0
Rose Wood	1	0	0	1	0	0	1	0	0
Of and from British Possessions	0	5	0	0	5	0	0	5	0
Imported from the Bay of Honduras or the Mosquito Shore	0	5	0	0	5	0	0	5	0
Sapan Wood	0	2	0	0	2	0	0	2	0
Santa Maria Wood	0	5	0	0	5	0	0	5	0
Of and from British Possessions	0	2	6	0	2	6	0	2	6
Satin Wood	0	10	0	0	10	0	0	10	0
Of and from British Possessions	0	2	6	0	2	6	0	2	6
Saunders, Red	0	2	0	0	2	0	0	2	0
Saunders, Yellow	0	5	0	0	5	0	0	5	0
Of and from British Possessions	0	2	6	0	2	6	0	2	6
Speckled Wood	0	5	0	0	5	0	0	5	0
Of and from British Possessions	0	2	6	0	2	6	0	2	6
Sweet Wood	0	5	0	0	5	0	0	5	0
Of and from British Possessions	0	2	6	0	2	6	0	2	6
Tulip Wood	0	10	0	0	10	0	0	10	0
Of and from British Possessions	0	2	6	0	2	6	0	2	6
Walnut Wood	0	5	0	0	5	0	0	5	0
Of and from British Possessions	0	1	0	0	1	0	0	1	0
Zebra Wood	0	5	0	0	5	0	0	5	0
Of and from British Possessions	0	2	6	0	2	6	0	2	6

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS V.—Wood and Timber (See Table of Contents, "Wood").	(Act 5 & 6 Vic., cap. 47.) 9th July 1842.		
CLASS VI.—Ores, Minerals, Metals, and Manufactures thereof.			
Antimony, Ore of <i>Ton.</i>	0 1 0	0 1 0	0 1 0
Crude <i>Cwt.</i>	0 2 0	0 2 0	0 2 0
Of and from British Possessions...	0 0 6	0 0 6	0 0 6
Regulus "	0 4 0	0 4 0	0 4 0
Of and from British Possessions...	0 1 0	0 1 0	0 1 0
Arsenic "	0 1 0	0 1 0	0 1 0
Of and from British Possessions "	0 0 6	0 0 6	0 0 6
Brass, Manufactures of <i>For every £100 Value.</i>	15 0 0	15 0 0	15 0 0
Powder of <i>Lb.</i>	0 0 6	0 0 6	0 0 6
Brimstone <i>Cwt.</i>	0 0 6	0 0 6	0 0 6
Of and from British Possessions "	0 0 3	0 0 3	0 0 3
Refined, in rolls "	0 2 0	0 2 0	0 2 0
Of and from British Possessions...	0 1 0	0 1 0	0 1 0
In flour "	0 2 0	0 2 0	0 2 0
Of and from British Possessions...	0 1 0	0 1 0	0 1 0
Bronze Manufactures:—			
All Works of Art of "	1 0 0	1 0 0	1 0 0
Other Manufactures of <i>For every £100 Value.</i>	15 0 0	15 0 0	15 0 0
Powder of "	15 0 0	15 0 0	15 0 0
Other Manufactures of "	15 0 0	15 0 0	15 0 0
Bullion and Foreign Coin of Gold and Silver, and Ore of Gold or Silver, or of which the major part in value is Gold or Silver	Free.	Free.	Free.
Buttons <i>For every £100 Value.</i>	15 0 0	15 0 0	15 0 0
Coals, Culm, and Cinders <i>Ton.</i>	0 1 0	0 1 0	0 1 0
Of and from British Possessions "	0 0 6	0 0 6	0 0 6
Cobalt Ore <i>For every £100 Value.</i>	1 0 0	1 0 0	1 0 0
Copper, Ore of, viz. :—			
Containing not more than 15 parts of Copper in the 100 parts of Ore <i>Ton of Metal.</i>	3 0 0	3 0 0	3 0 0
Of and from British Possessions...	1 0 0	1 0 0	1 0 0
Containing not more than 20 parts of Copper in the 100 parts of Ore "	4 10 0	4 10 0	4 10 0
Of and from British Possessions...	1 0 0	1 0 0	1 0 0
Containing more than 20 parts of Copper in the 100 parts of Ore "	6 0 0	6 0 0	6 0 0
Of and from British Possessions...	1 0 0	1 0 0	1 0 0
Old, fit only to be re-manufactured <i>Cwt.</i>	0 7 6	0 7 6	0 7 6
Of and from British Possessions...	0 3 6	0 3 6	0 3 6

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Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS VI.—continued.			
<i>Copper, Ore of, viz. :—continued.</i>			
Unwrought, viz., in Bricks or Pigs, Rose Copper, and all Cast Copper	Cwt.	£ s. d.	£ s. d.
Of and from British Possessions...	0 8 9	0 8 9	0 8 9
In part wrought, viz., Bars, Rods, or Ingots, hammered or raised ...	0 4 0	0 4 0	0 4 0
Of and from British Possessions...	0 10 0	0 10 0	0 10 0
In Plates and Copper Coin ...	0 5 0	0 5 0	0 5 0
Of and from British Possessions...	0 10 0	0 10 0	0 10 0
Manufactures of Copper not otherwise enumerated or described, and Copper Plates engraved ...	For every £100 Value.	15 0 0	15 0 0
Copper or Brass Wire ...	12 10 0	12 10 0	12 10 0
Copperas, Blue ...	Ton.	1 0 0	1 0 0
Of and from British Possessions ...	0 10 0	0 10 0	0 10 0
Green ...	1 0 0	1 0 0	1 0 0
Of and from British Possessions...	0 10 0	0 10 0	0 10 0
White ...	1 0 0	1 0 0	1 0 0
Of and from British Possessions...	0 10 0	0 10 0	0 10 0
Crystal, rough ...	For every £100 Value.	5 0 0	5 0 0
Of and from British Possessions ...	2 10 0	2 10 0	2 10 0
Cut or Manufactured, except Beads ...	15 0 0	15 0 0	15 0 0
Beads ...	1,000	0 5 0	0 5 0
Gold, Leaves of ...	100	0 3 0	0 3 0
Iron, Ore of ...	Ton.	0 2 0	0 2 0
Of and from British Possessions ...	0 0 6	0 0 6	0 0 6
Pig ...	0 5 0	0 5 0	0 5 0
Of and from British Possessions...	0 1 0	0 1 0	0 1 0
Bars, unwrought ...	1 0 0	1 0 0	1 0 0
Of and from British Possessions...	0 2 6	0 2 6	0 2 6
Old Broken and Old Cast ...	0 5 0	0 5 0	0 5 0
Of and from British Possessions...	0 1 0	0 1 0	0 1 0
And Steel, wrought, not otherwise enumerated ...	For every £100 Value.	15 0 0	15 0 0
Bloom ...	Ton.	0 7 6	0 7 6
Of and from British Possessions...	0 2 6	0 2 6	0 2 6
Chromate of ...	0 5 0	0 5 0	0 5 0
Of and from British Possessions...	0 2 6	0 2 6	0 2 6
Slit or hammered into Rods ...	1 10 0	1 10 0	1 10 0
Of and from British Possessions...	0 15 0	0 15 0	0 15 0
Cast ...	1 10 0	1 10 0	1 10 0
Of and from British Possessions...	0 15 0	0 15 0	0 15 0
Hoops ...	1 10 0	1 10 0	1 10 0
Of and from British Possessions...	0 15 0	0 15 0	0 15 0

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
(Act 5 & 6 Vic., cap. 47.) 9th July 1842.										
CLASS VI.—continued.										
Lapis Calammaris	Ton.	0	1	0	0	1	0	0	1	0
Latten	Cwt.	0	1	0	0	1	0	0	1	0
Of and from British Possessions	"	0	0	6	0	0	6	0	0	6
Shaven	"	0	1	0	0	1	0	0	1	0
Of and from British Possessions...	"	0	0	6	0	0	6	0	0	6
Wire	For every £100 Value.	12	10	0	12	10	0	12	10	0
Lead, Ore of	Ton.	0	10	0	0	10	0	0	10	0
Of and from British Possessions	"	0	2	0	0	2	0	0	2	0
Black	"	1	0	0	1	0	0	1	0	0
Of and from British Possessions...	"	0	5	0	0	5	0	0	5	0
Pig and Sheet	"	1	0	0	1	0	0	1	0	0
Of and from British Possessions...	"	0	5	0	0	5	0	0	5	0
Red	"	1	10	0	1	10	0	1	10	0
Of and from British Possessions...	"	0	15	0	0	15	0	0	15	0
White	"	2	5	0	2	5	0	2	5	0
Of and from British Possessions...	"	1	2	6	1	2	6	1	2	6
Chromate of	"	5	0	0	5	0	0	5	0	0
Of and from British Possessions...	"	2	10	0	2	10	0	2	10	0
Lead, Manufactures of, not otherwise enumerated	For every £100 Value.	15	0	0	15	0	0	15	0	0
Litharge	Ton.	1	0	0	1	0	0	1	0	0
Of and from British Possessions	"	0	10	0	0	10	0	0	10	0
Manganese Ore	"	0	1	0	0	1	0	0	1	0
Medals of Gold and Silver	"	Free.			Free.			Free.		
Of any other sort	For every £100 Value.	5	0	0	5	0	0	5	0	0
Mercury, prepared	"	10	0	0	10	0	0	10	0	0
Metal, viz. :—										
Bell Metal	Ton.	2	0	0	2	0	0	2	0	0
Leaf (except Gold)	Per packet of 250 Leaves.	0	0	1	0	0	1	0	0	1
Minerals and Fossils, not enumerated	For every £100 Value.	5	0	0	5	0	0	5	0	0
Of and from British Possessions	"	1	0	0	1	0	0	1	0	0
Specimens of Minerals, Fossils, or Ores, not enumerated, and not exceeding 14 lbs. in weight each Specimen...	"	Free.			Free.			Free.		
Ditto, exceeding 14 lbs. in weight	For every £100 Value.	5	0	0	5	0	0	5	0	0
Of and from British Possessions...	"	1	0	0	1	0	0	1	0	0
Illustrative of Natural History	"	Free.			Free.			Free.		
Nickle, Ore of	For every £100 Value.	1	0	0	1	0	0	1	0	0
Metallic and Oxide of, refined	"	10	0	0	10	0	0	10	0	0

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Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS VI.—continued.			
	£ s. d.	£ s. d.	£ s. d.
	<i>(Act 5 & 6 Vic., cap. 47.)</i> 9th July 1842.		
Ore, not particularly charged with duty <i>For every £100 Value.</i>	2 0 0	2 0 0	2 0 0
Of and from British Possessions	0 10 0	0 10 0	0 10 0
Orsedew <i>Cwt.</i>	0 10 0	0 10 0	0 10 0
Pewter, Manufactures of <i>For every £100 Value.</i>	15 0 0	15 0 0	15 0 0
Plate, of Gold	10 0 0	10 0 0	10 0 0
Silver, gilt and ungit	} <i>Together with the Stamp Duty.</i>		
Battered	} <i>Free.</i>		
Wire, gilt or plated <i>For every £100 Value.</i>	12 10 0	12 10 0	12 10 0
Silver	12 10 0	12 10 0	12 10 0
Platina, and Ore of	0 10 0	0 10 0	0 10 0
Quicksilver	0 0 1	0 0 1	0 0 1
Spelter or Zinc, viz. :—			
Crude, in Cakes, and not rolled or otherwise manufactured <i>Ton.</i>	0 1 0	0 1 0	0 1 0
Rolled, but not otherwise manufactured... ..	2 10 0	2 10 0	2 10 0
Manufactures of <i>For every £100 Value.</i>	10 0 0	10 0 0	10 0 0
Steel, Manufactures of	15 0 0	15 0 0	15 0 0
Unwrought	15 0 0	15 0 0	15 0 0
Of and from British Possessions <i>Ton.</i>	0 1 0	0 1 0	0 1 0
Scrap Steel	} <i>Not separately rated prior to 1844.</i>		
	} <i>(Act 7 & 8 Vic., cap. 16.)</i> From 6th June 1844.		
	0 5 0	0 5 0	0 5 0
Talc <i>Cwt.</i>	0 10 0	0 10 0	0 10 0
Of and from British Possessions	0 2 6	0 2 6	0 2 6
Tin, Ore and Regulus of <i>Ton.</i>	2 10 0	2 10 0	2 10 0
Of and from British Possessions	0 10 0	0 10 0	0 10 0
In Blocks, Ingots, Bars, and Slabs <i>Cwt.</i>	0 6 0	0 6 0	0 6 0
Of and from British Possessions	0 3 0	0 3 0	0 3 0
Manufactures of, not otherwise enumerated <i>For every £100 Value.</i>	15 0 0	15 0 0	15 0 0
Foil <i>Lb.</i>	0 0 6	0 0 6	0 0 6

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
(Act 5 & 6 Vic., cap. 47.) 9th July 1842.									
CLASS VII.—Oils, Extracts, Perfumery, &c.									
Aquafortis	0	5	0	0	5	0	0	5	0
Citric Acid	0	0	2	0	0	2	0	0	2
Essences not otherwise described, viz. :—									
Extract of Cardamons	20	0	0	20	0	0	20	0	0
Coculus Indicus	20	0	0	20	0	0	20	0	0
Guinea Grains of Paradise	20	0	0	20	0	0	20	0	0
Liquorice	20	0	0	20	0	0	20	0	0
Nux Vomica	20	0	0	20	0	0	20	0	0
Opium	20	0	0	20	0	0	20	0	0
Guinea Pepper	20	0	0	20	0	0	20	0	0
Peruvian or Jesuit's Bark	20	0	0	20	0	0	20	0	0
Quassia	20	0	0	20	0	0	20	0	0
Radix Rhatanie	20	0	0	20	0	0	20	0	0
Vitriol	20	0	0	20	0	0	20	0	0
Extract or Preparation of any Article, not being particularly enumerated or described, nor otherwise charged with Duty	20	0	0	20	0	0	20	0	0
Or in lieu of the above Duty, at the option of the Importer	0	5	0	0	5	0	0	5	0
Nuts; or Kernels thereof, not particularly enumerated or charged with Duty, and commonly used for expressing Oil there- from	0	1	0	0	1	0	0	1	0
Of and from British Possessions	0	0	6	0	0	6	0	0	6
(Act 7 & 8 Vic., cap. 16.) From 6th June 1844. Kernels of Wal- nuts and Kernels of Peach Stones, commonly used for expressing Oil therefrom, Ton, 0 1 0									
Not separately rated prior to 1844.									
Oil, viz. :—									
Almonds	0	0	2	0	0	2	0	0	2
Bays	0	0	2	0	0	2	0	0	2
Animal, raw, not otherwise enumerated	0	1	3	0	1	3	0	1	3
(Act 7 & 8 Vic., cap. 16.) From 6th June 1844. Lard Oil. For every £100 Value. 20 0 0									
Castor	0	1	3	0	1	3	0	1	3
Chemical, Essential or Perfumed, viz. :—									
Carraway	0	2	0	0	2	0	0	2	0
Cloves	0	4	0	0	4	0	0	4	0
Lavender	0	2	0	0	2	0	0	2	0
Mint	0	2	0	0	2	0	0	2	0

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
CLASS VII.—continued.										
Oil, viz.:—continued.										
Chemical, Essential, &c.—continued.										
Peppermint	Lb.	0	2	0	0	2	0	0	2	0
Spike... ..	"	0	2	0	0	2	0	0	2	0
Cassia	"	0	1	0	0	1	0	0	1	0
Bergamot	"	0	1	0	0	1	0	0	1	0
Lemon	"	0	1	0	0	1	0	0	1	0
Otto of Roses	"	0	1	0	0	1	0	0	1	0
Thyme	"	0	1	0	0	1	0	0	1	0
All other sorts	"	0	1	0	0	1	0	0	1	0
Cocca Nut	Cwt.	0	1	3	0	1	3	0	1	3
Of and from British Possessions	"	0	0	7½	0	0	7½	0	0	7½
Linseed	Tun.	6	0	0	6	0	0	6	0	0
Of and from British Possessions	"	1	0	0	1	0	0	1	0	0
Hempseed and Rapeseed	"	6	0	0	6	0	0	6	0	0
Of and from British Possessions	"	1	0	0	1	0	0	1	0	0
Olive... ..	"	2	0	0	2	0	0	2	0	0
Of and from British Possessions	"	1	0	0	1	0	0	1	0	0
Imported in a ship belonging to any of the subjects of the King of the Two Sicilies	"	4	0	0	4	0	0	4	0	0
Palm	Cwt.	0	0	6	0	0	6	0	0	6
Paran	Tun.	2	0	0	2	0	0	2	0	0
Of and from British Possessions	"	1	0	0	1	0	0	1	0	0
Rock	Cwt.	0	6	0	0	6	0	0	6	0
Of and from British Possessions	"	0	3	0	0	3	0	0	3	0
Seed, not otherwise enumerated or described	Tun.	6	0	0	6	0	0	6	0	0
Of and from British Possessions	"	1	0	0	1	0	0	1	0	0
Oil, Train, Blubber, and Spermaceti, the Produce of Fish or Creatures living in the sea, taken and caught by the Crews of British Vessels, and imported direct from the Fishery, or from any British Possession in a British Vessel... ..	"	0	1	0	0	1	0	0	1	0
Train and Blubber, the Produce of Fish or Creatures living in the sea, of Foreign Fishing	"	*26	12	0	(Act 5 & 6 Vic., cap. 47.) From and after 5th July 1843. 6 0 0			6	0	0
Spermaceti of Foreign Fishing	"							15	0	0
Walnut	Cwt.	0	6	0	0	6	0	0	6	0
Of and from British Possessions	"	0	3	0	0	3	0	0	3	0
Or Spirit of Turpentine	"	0	5	0	0	5	0	0	5	0
Of and from British Possessions	"	0	2	6	0	2	6	0	2	6

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.
* By 3 & 4 Will. IV., c. 50.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS VII.—continued.			
<i>(Act 5 & 6 Vic., cap. 47.)</i>			
<i>9th July 1842.</i>			
Oil, viz. —continued.			
Not particularly enumerated or described, nor otherwise charged with Duty <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Of and from British Possessions ..	10 0 0	10 0 0	10 0 0
Orange Flower Water <i>Lb.</i>	0 0 1	0 0 1	0 0 1
Perfumery not otherwise charged <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Pomatum	20 0 0	20 0 0	20 0 0
Water, Cologne, the Flask (30 containing not more than 1 gallon)	0 1 0	0 1 0	0 1 0
CLASS VIII.—Dye Stuffs, Drugs, Resins, &c.			
Alkali , not being Barilla <i>Cwt.</i>	0 1 6	0 1 6	0 1 6
Alkanet Root	0 1 0	0 1 0	0 1 0
Aloes <i>Lb.</i>	0 0 2	0 0 2	0 0 2
Of and from British Possessions	0 0 1	0 0 1	0 0 1
Alum <i>Cwt.</i>	0 2 0	0 2 0	0 2 0
Rock	0 2 0	0 2 0	0 2 0
Amber, Rough	0 5 0	0 5 0	0 5 0
Manufactures of, not enumerated <i>For every £100 Value.</i>	15 0 0	15 0 0	15 0 0
Ambergris <i>Oz.</i>	0 0 3	0 0 3	0 0 3
Angelica <i>Cwt.</i>	0 4 0	0 4 0	0 4 0
Annatto, Roll and Flag	0 1 0	0 1 0	0 1 0
Aristolochia	0 1 0	0 1 0	0 1 0
Argol	0 0 6	0 0 6	0 0 6
Ashes, viz. —			
Pearl and Pot	0 0 6	0 0 6	0 0 6
Of and from British Possessions ..	Free.	Free.	Free.
Soap, Weed, and Wood	0 0 6	0 0 6	0 0 6
Of and from British Possessions ..	Free.	Free.	Free.
Not enumerated <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Of and from British Possessions ..	Free.	Free.	Free.
Asphaltum <i>Ton.</i>	0 1 0	0 1 0	0 1 0

NOTE—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
CLASS VIII.—continued.										
<i>(Act 5 & 6 Vic., cap. 47.)</i>										
9th July 1842.										
Balsam, Canada	Lb.	0	0	1	0	0	1	0	0	1
Capivi	Cwt.	0	4	0	0	4	0	0	4	0
Peru	Lb.	0	0	3	0	0	3	0	0	3
Riga	"	0	0	1	0	0	1	0	0	1
And further as Foreign Spirits	For every Gallon.	1	2	6	1	2	6	1	2	6
With 4d. per Gallon additional.										
Tolu	Lb.	0	0	2	0	0	2	0	0	2
Balm of Gilead, and all Balsams not otherwise enumerated or described	"	0	0	6	0	0	6	0	0	6
Barilla	Ton.	0	5	0	0	5	0	0	5	0
Bark, Peruvian	Cwt.	0	1	0	0	1	0	0	1	0
Cascarilla... ..	"	0	1	0	0	1	0	0	1	0
Of other sorts	"	0	1	0	0	1	0	0	1	0
For Tanners or Dyers' use	"	0	0	3	0	0	3	0	0	3
Of and from British Possessions	"	0	0	1	0	0	1	0	0	1
Extract of, or other Vegetable Substances to be used only for tanning Leather	"	0	1	0	0	1	0	0	1	0
Of and from British Possessions	"	0	0	1	0	0	1	0	0	1
Berries, Bay	"	0	1	0	0	1	0	0	1	0
Juniper	"	0	1	0	0	1	0	0	1	0
Yellow	"	0	1	0	0	1	0	0	1	0
Not enumerated, commonly made use of in Chemical Processes	Ton.	0	1	0	0	1	0	0	1	0
Bitumen Judaicum	"	0	1	0	0	1	0	0	1	0
Boracic Acid	Cwt.	0	0	6	0	0	6	0	0	6
Borax, refined	"	0	5	0	0	5	0	0	5	0
Camomile Flowers	Lb.	0	0	1	0	0	1	0	0	1
Camphor	Cwt.	0	1	0	0	1	0	0	1	0
Refined	"	0	10	0	0	10	0	0	10	0
Canella Alba	Lb.	0	0	1	0	0	1	0	0	1
Cantharides	"	0	0	3	0	0	3	0	0	3
Caoutchouc	Cwt.	0	1	0	0	1	0	0	1	0
Cardamons	Lb.	0	0	2	0	0	2	0	0	2
Carmine	Oz.	0	0	6	0	0	6	0	0	6
Cassia Fistula	Cwt.	0	5	0	0	5	0	0	5	0
Buds	Lb.	0	0	6	0	0	6	0	0	6
Of and from British Possessions	"	0	0	3	0	0	3	0	0	3

NOTE.—5 per cent. additional on all the above duties, except the Spirits in Riga Balsam, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
CLASS VIII.— <i>continued.</i>										
Castor	Cwt.	0	2	0	0	2	0	0	2	0
China Root	Lb.	0	0	3	0	0	3	0	0	3
Cinnabaris Nativa	Cwt.	0	1	0	0	1	0	0	1	0
Citrate of Lime	"	0	5	0	0	5	0	0	5	0
Civet	Oz.	0	2	0	0	2	0	0	2	0
Cobalt	Ton.	0	5	0	0	5	0	0	5	0
Coculus Indicus	"	0	7	6	0	7	6	0	7	6
Cochineal and Granilla	Cwt.	0	1	0	0	1	0	0	1	0
Dust	"	0	1	0	0	1	0	0	1	0
Colocynth	Lb.	0	0	1	0	0	1	0	0	1
Columbo Root	Cwt.	0	1	0	0	1	0	0	1	0
Cream of Tartar	"	0	1	0	0	1	0	0	1	0
Cubebs	Lb.	0	0	1	0	0	1	0	0	1
Cutch	Ton.	0	5	0	0	5	0	0	5	0
Divi Divi	"	0	5	0	0	5	0	0	5	0
Drugs not enumerated	Cwt.	0	1	0	0	1	0	0	1	0
Fustic	Ton.	0	2	0	0	2	0	0	2	0
Of and from British Possessions	"	0	1	0	0	1	0	0	1	0
Gallic Powder	"	Not separately			rated prior to 1844.			(Act 7 & 8 Vic., cap. 16.) From 6th June 1844. 0 5 0		
Galls	Cwt.	0	1	0	0	1	0	0	1	0
Gamboge	"	0	1	0	0	1	0	0	1	0
Garancine	"	Not separately rated in 1842-43.			(Act 6 & 7 Vic., cap. 81.) From 22nd August 1843. 0 5 0			0 5 0		
Gelatine	"	0	10	0	0	10	0	0	10	0
Gentian	Ton.	0	5	0	0	5	0	0	5	0
Ginseng	"	0	5	0	0	5	0	0	5	0
Glue... ..	Cwt.	0	3	0	0	3	0	0	3	0
Clippings, or Waste of any kind fit only for glue	For every £100 Value.	1	0	0	1	0	0	1	0	0
Grains, Guinea, and of Paradise	Cwt.	0	15	0	0	15	0	0	15	0

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45	
IMPORTS.				
CLASS VIII.—continued.				
Gum, viz:—				
Senegal	<i>Cwt.</i>	0 1 0	0 1 0	0 1 0
Arabic	"	0 1 0	0 1 0	0 1 0
Copal	"	0 1 0	0 1 0	0 1 0
Animi	"	0 1 0	0 1 0	0 1 0
Asafœtida	"	0 1 0	0 1 0	0 1 0
Ammoniacum	"	0 1 0	0 1 0	0 1 0
Guaiacum	"	0 1 0	0 1 0	0 1 0
Kino	"	0 1 0	0 1 0	0 1 0
Mastic	"	0 1 0	0 1 0	0 1 0
Tragacanth	"	0 1 0	0 1 0	0 1 0
Euphorbium	"	0 1 0	0 1 0	0 1 0
Shellac	"	0 1 0	0 1 0	0 1 0
Lac Dye	"	0 1 0	0 1 0	0 1 0
Seed	"	0 1 0	0 1 0	0 1 0
Not enumerated	"	0 1 0	0 1 0	0 1 0
Hellebore	"	0 3 0	0 3 0	0 3 0
Isinglass	"	2 7 6	2 7 6	2 7 6
Of and from British Possessions	"	0 5 0	0 5 0	0 5 0
Indigo	"	0 2 0	0 2 0	0 2 0
Of and from British Possessions	"	0 1 0	0 1 0	0 1 0
Jalap	<i>Lb.</i>	0 0 1	0 0 1	0 0 1
Lac, viz:—				
Sticklac	<i>Cwt.</i>	0 0 1	0 0 1	0 0 1
Lavender Flowers	<i>Lb.</i>	0 0 1	0 0 1	0 0 1
Leaves of Roses	"	0 0 2	0 0 2	0 0 2
Leeches	<i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Manna	<i>Lb.</i>	0 0 1	0 0 1	0 0 1
oss, viz:—				
Lichen Islandicus	<i>Ton.</i>	0 5 0	0 5 0	0 5 0
Rock for Dyers' use	"	0 5 0	0 5 0	0 5 0
Not enumerated	<i>For every £100 Value.</i>	1 0 0	1 0 0	1 0 0
Madder	<i>Cwt.</i>	0 0 6	0 0 6	0 0 6
Root	"	0 0 3	0 0 3	0 0 3
Morphia and its Salts	<i>Lb.</i>	0 5 0	0 5 0	0 5 0
Musk	<i>Oz.</i>	0 0 6	0 0 6	0 0 6

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
CLASS VIII.—continued.			
Myrobalane Berries Ton.	(Act 5 & 6 Vic., cap. 47.) 9th July 1842. Not separately rated prior to 1844.		(Act 7 & 8 Vic., cap. 16.) From 6th June 1844. 0 1 0
Myrrh Cwt.	0 1 0	0 1 0	0 1 0
Nitre, viz. :—			
Cubic Nitre „	0 0 6	0 0 6	0 0 6
Nux Vomica „	0 5 0	0 5 0	0 5 0
Ochre Cwt.	0 0 6	0 0 6	0 0 6
Opium Lb.	0 1 0	0 1 0	0 1 0
Olibanum Cwt.	0 1 0	0 1 0	0 1 0
Orchal „	0 1 0	0 1 0	0 1 0
Orpiment „	0 1 0	0 1 0	0 1 0
Orris Root „	0 5 0	0 5 0	0 5 0
Painters' Colours not particularly charged, viz. :—			
Unmanufactured £100 Value.	1 0 0	1 0 0	1 0 0
Manufactured „	10 0 0	10 0 0	10 0 0
Pink Root Lb.	0 0 1	0 0 1	0 0 1
Pitch, Burgundy Cwt.	0 2 0	0 2 0	0 2 0
Prussiate of Potash... .. Lb.	Not separately rated prior to 1844.		(Act 7 & 8 Vic., cap. 16.) From 6th June 1844. 0 0 2
Quassia Cwt.	0 10 0	0 10 0	0 10 0
Quinine, Sulphate of Oz.	0 0 6	0 0 6	0 0 6
Radix, viz. :—			
Contrageryæ Lb.	0 0 1	0 0 1	0 0 1
Enulæ Campanæ Cwt.	0 2 0	0 2 0	0 2 0
Eringii „	0 2 0	0 2 0	0 2 0
Ipecacuanhæ Lb.	0 1 0	0 1 0	0 1 0
Rhatanis... .. „	0 0 1	0 0 1	0 0 1
Senekæ „	0 0 1	0 0 1	0 0 1
Serpentariæ, or Snake Root „	0 0 2	0 0 2	0 0 2
Rhubarb „	0 0 3	0 0 3	0 0 3
Saccharum Saturni Cwt.	0 10 0	0 10 0	0 10 0
Safflower „	0 1 0	0 1 0	0 1 0
Saffron Lb.	0 1 0	0 1 0	0 1 0

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.	£ s. d.	£ s. d.	£ s. d.
CLASS VIII.—continued.	<i>(Act 5 & 6 Vic., cap. 47.)</i> 9th July 1842.		
Sal, viz. :—			
Ammoniac <i>Cwt.</i>	0 1 0	0 1 0	0 1 0
Limonum... .. "	0 1 0	0 1 0	0 1 0
Prunella "	0 1 0	0 1 0	0 1 0
Salep or Salop "	0 1 0	0 1 0	0 1 0
Saltpetre "	0 0 6	0 0 6	0 0 6
Sanguis Draconis "	0 4 0	0 4 0	0 4 0
Sarsaparilla <i>Lb.</i>	0 0 1	0 0 1	0 0 1
Sassafras <i>Cwt.</i>	0 0 6	0 0 6	0 0 6
Scammony <i>Lb.</i>	0 0 6	0 0 6	0 0 6
Senna "	0 0 1	0 0 1	0 0 1
Shumack <i>Ton.</i>	0 1 0	0 1 0	0 1 0
Smalts <i>Lb.</i>	0 0 2	0 0 2	0 0 2
Squills, dried <i>Cwt.</i>	0 1 0	0 1 0	0 1 0
Not dried... .. "	0 0 6	0 0 6	0 0 6
Tartaric Acid <i>Lb.</i>	0 0 1	0 0 1	0 0 1
Terra, viz. :—			
Japonica <i>Ton.</i>	0 5 0	0 5 0	0 5 0
Sienna "	0 10 0	0 10 0	0 10 0
Umbra <i>Cwt.</i>	0 4 0	0 4 0	0 4 0
Verde <i>Ton.</i>	0 5 0	0 5 0	0 5 0
Tincal "	0 1 0	0 1 0	0 1 0
Of and from British Possessions "	0 0 6	0 0 6	0 0 6
Tornsal <i>Cwt.</i>	0 1 0	0 1 0	0 1 0
Turmeric <i>Ton.</i>	0 5 0	0 5 0	0 5 0
Of and from British Possessions "	0 0 1	0 0 1	0 0 1
Turpentine of Venice, Scio, or Cyprus <i>Lb.</i>	0 0 10	0 0 10	0 0 10
Valonia <i>Ton.</i>	0 5 0	0 5 0	0 5 0
Varnish, not otherwise described <i>For every £100 Value.</i>	15 0 0	15 0 0	15 0 0
Verdigris <i>Lb.</i>	0 0 1	0 0 1	0 0 1
Verjuice <i>Ton.</i>	10 0 0	10 0 0	10 0 0
Vermilion <i>Lb.</i>	0 0 8	0 0 8	0 0 8

NOTE.—3 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
CLASS VIII.—continued.										
Wax, Beeswax	Cwt.	0	2	0	0	2	0	0	2	0
Of and from British Possessions	"	0	1	0	0	1	0	0	1	0
In any degree bleached	"	1	0	0	1	0	0	1	0	0
Of and from British Possessions	"	0	10	0	0	10	0	0	10	0
Myrtle Wax	"	0	2	0	0	2	0	0	2	0
Of and from British Possessions	"	0	1	0	0	1	0	0	1	0
Sealing Wax	For every £100 Value.	15	0	0	15	0	0	15	0	0
Vegetable... ..	Cwt.	Not separately rated prior to 1844.						(Act 7 & 8 Vic., cap. 16.) From 6th June 1844.		
Woad	Ton.	0	5	0	0	5	0	0	5	0
Weld	"	0	5	0	0	5	0	0	5	0
Zaffre	Cwt.	0	1	0	0	1	0	0	1	0
CLASS IX.—Skins, Furs, Pelts, and Tails, &c.										
Badger, undressed	Dozen Skins.	0	1	6	0	1	6	0	1	6
Of and from British Possessions	"	0	0	9	0	0	9	0	0	9
Bear	Skin.	0	3	0	0	3	0	0	3	0
Of and from British Possessions	"	0	2	0	0	2	0	0	2	0
Beaver, undressed	"	0	0	8	0	0	8	0	0	8
Of and from British Possessions	"	0	0	2	0	0	2	0	0	2
Cat, undressed	Dozen Skins.	0	1	0	0	1	0	0	1	0
Of and from British Possessions	"	0	0	6	0	0	6	0	0	6
Chinchilla, undressed	"	0	2	0	0	2	0	0	2	0
Of and from British Possessions	"	0	1	0	0	1	0	0	1	0
Coney, undressed	100 Skins.	0	0	6	0	0	6	0	0	6
Of and from British Possessions	"	0	0	3	0	0	3	0	0	3
Deer, undressed	Skin.	0	0	1	0	0	1	0	0	1
Of and from British Possessions	"	0	0	0½	0	0	0½	0	0	0½
Indian, half dressed	"	0	0	2	0	0	2	0	0	2
Of and from British Possessions	"	0	0	1	0	0	1	0	0	1
Indian tanned, tawed, or in any way dressed	"	0	0	6	0	0	6	0	0	6
Of and from British Possessions	"	0	0	3	0	0	3	0	0	3

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
CLASS IX.—continued.									
<i>(Act 5 & 6 Vic., cap. 47.)</i> 9th July 1842.									
Dog, in the Hair, not tanned, tawed or in any way dressed Dozen Skins.	0	0	2	0	0	2	0	0	2
Of and from British Possessions	0	0	1	0	0	1	0	0	1
Dog Fish, undressed	0	1	0	0	1	0	0	1	0
Of and from British Possessions	0	0	1	0	0	1	0	0	1
Elk, undressed Skin.	0	0	6	0	0	6	0	0	6
Of and from British Possessions	0	0	3	0	0	3	0	0	3
Ermine, undressed Dozen Skins.	0	0	6	0	0	6	0	0	6
Of and from British Possessions	0	0	3	0	0	3	0	0	3
Dressed	0	2	0	0	2	0	0	2	0
Of and from British Possessions	0	1	0	0	1	0	0	1	0
Fisher, undressed	0	4	0	0	4	0	0	4	0
Of and from British Possessions	0	2	0	0	2	0	0	2	0
Fitch, undressed	0	1	0	0	1	0	0	1	0
Of and from British Possessions	0	0	6	0	0	6	0	0	6
Fox, undressed Skin.	0	0	6	0	0	6	0	0	6
Of and from British Possessions	0	0	3	0	0	3	0	0	3
Tails, undressed Each.	0	0	2	0	0	2	0	0	2
Of and from British Possessions	0	0	1	0	0	1	0	0	1
Goat, raw or undressed Dozen Skins.	0	0	3	0	0	3	0	0	3
Of and from British Possessions	0	0	2	0	0	2	0	0	2
Tanned, tawed, or in any way dressed	0	5	0	0	5	0	0	5	0
Of and from British Possessions	0	2	6	0	2	6	0	2	6
Goose, undressed	0	1	0	0	1	0	0	1	0
Of and from British Possessions	0	0	6	0	0	6	0	0	6
Hare, undressed 100 Skins.	0	0	6	0	0	6	0	0	6
Of and from British Possessions	0	0	3	0	0	3	0	0	3
Husse, undressed Dozen Skins.	0	3	0	0	3	0	0	3	0
Of and from British Possessions	0	1	6	0	1	6	0	1	6
Kangaroo, undressed	0	0	2	0	0	2	0	0	2
Of and from British Possessions	0	0	1	0	0	1	0	0	1
Kid, in the Hair, undressed 100 Skins.	0	0	4	0	0	4	0	0	4
Of and from British Possessions	0	0	2	0	0	2	0	0	2
Dressed	0	5	0	0	5	0	0	5	0
Of and from British Possessions	0	2	6	0	2	6	0	2	6
And dyed or coloured	0	10	0	0	10	0	0	10	0
Of and from British Possessions	0	5	0	0	5	0	0	5	0

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Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.	£ s. d.	£ s. d.	£ s. d.
CLASS IX.—continued.	<i>(Act 5 & 6 Vic., cap. 47.)</i> 9th July 1842.		
Kolinski, undressed <i>Dozen Skins.</i>	0 1 0	0 1 0	0 1 0
Of and from British Possessions "	0 0 6	0 0 6	0 0 6
Lamb, undressed in the Wool <i>100 Skins.</i>	0 0 4	0 0 4	0 0 4
Of and from British Possessions "	0 0 2	0 0 2	0 0 2
Tanned or tawed "	0 5 0	0 5 0	0 5 0
Of and from British Possessions "	0 2 6	0 2 6	0 2 6
Tanned or tawed, dyed or coloured "	0 10 0	0 10 0	0 10 0
Of and from British Possessions "	0 5 0	0 5 0	0 5 0
Dressed in Oil "	2 0 0	2 0 0	2 0 0
Of and from British Possessions "	1 0 0	1 0 0	1 0 0
Leopard, undressed <i>Skin.</i>	0 1 6	0 1 6	0 1 6
Of and from British Possessions "	0 0 9	0 0 9	0 0 9
Lion, undressed "	0 0 6	0 0 6	0 0 6
Of and from British Possessions "	0 0 3	0 0 3	0 0 3
Lynx, undressed "	0 0 6	0 0 6	0 0 6
Of and from British Possessions "	0 0 3	0 0 3	0 0 3
Marten, undressed "	0 0 4	0 0 4	0 0 4
Of and from British Possessions "	0 0 2	0 0 2	0 0 2
Tails, undressed <i>100 Tails.</i>	0 2 6	0 2 6	0 2 6
Of and from British Possessions "	0 1 3	0 1 3	0 1 3
Mink, undressed <i>Dozen Skins.</i>	0 1 0	0 1 0	0 1 0
Of and from British Possessions "	0 0 6	0 0 6	0 0 6
Dressed <i>Skin.</i>	0 0 6	0 0 6	0 0 6
Of and from British Possessions "	0 0 3	0 0 3	0 0 3
Mole, undressed <i>100 Skins.</i>	0 3 0	0 3 0	0 3 0
Of and from British Possessions "	0 1 6	0 1 6	0 1 6
Musquash, undressed "	0 1 0	0 1 0	0 1 0
Of and from British Possessions "	0 0 6	0 0 6	0 0 6
Nutrea, undressed "	0 1 0	0 1 0	0 1 0
Of and from British Possessions "	0 0 6	0 0 6	0 0 6
Otter, undressed <i>Skin.</i>	0 1 0	0 1 0	0 1 0
Of and from British Possessions "	0 0 6	0 0 6	0 0 6
Ounce, undressed "	0 0 2	0 0 2	0 0 2
Of and from British Possessions "	0 0 1	0 0 1	0 0 1
Panther, undressed "	0 0 2	0 0 2	0 0 2
Of and from British Possessions "	0 0 1	0 0 1	0 0 1

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
CLASS IX.—continued.									
<i>(Act 5 & 6 Vic., cap. 47.)</i> 9th July 1842.									
Pelts of all Sorts, undressed Dozen Pelts.	0	1	0	0	1	0	0	1	0
Of and from British Possessions "	0	0	6	0	0	6	0	0	6
Tanned, tawed, or in any way dressed "	0	5	0	0	5	0	0	5	0
Of and from British Possessions "	0	2	6	0	2	6	0	2	6
Racoon, undressed Dozen Skins.	0	1	6	0	1	6	0	1	6
Of and from British Possessions "	0	0	9	0	0	9	0	0	9
Sable, undressed Skin.	0	2	0	0	2	0	0	2	0
Of and from British Possessions "	0	1	0	0	1	0	0	1	0
Tails or Tips, undressed Dozen.	0	1	6	0	1	6	0	1	6
Of and from British Possessions "	0	0	9	0	0	9	0	0	9
Seal, in the Hair, not tanned, tawed, or in any way dressed Skin.	0	0	4	0	0	4	0	0	4
Of British taking imported direct from the fishery or a British Possession Dozen Skins.	0	0	1	0	0	1	0	0	1
Sheep, undressed, in the Wool "	0	0	6	0	0	6	0	0	6
Of and from British Possessions "	0	0	3	0	0	3	0	0	3
Tanned or tawed 100 Skins.	0	12	0	0	12	0	0	12	0
Of and from British Possessions "	0	6	0	0	6	0	0	6	0
Dressed in Oil "	1	0	0	1	0	0	1	0	0
Of and from British Possessions "	0	10	0	0	10	0	0	10	0
Squirrel or Calabar, undressed "	0	3	0	0	3	0	0	3	0
Of and from British Possessions "	0	1	6	0	1	6	0	1	6
Tawed "	0	5	0	0	5	0	0	5	0
Of and from British Possessions "	0	2	6	0	2	6	0	2	6
Tails, undressed For every £100 Value.	5	0	0	5	0	0	5	0	0
Of and from British Possessions "	2	10	0	2	10	0	2	10	0
Swan, undressed Skin.	0	0	3	0	0	3	0	0	3
Of and from British Possessions "	0		2	0		2	0		2
Tiger, undressed "	0	1	6	0	1	6	0	1	6
Of and from British Possessions "	0	0	9	0	0	9	0	0	9
Weasel, undressed Dozen Skins.	0	0	3	0	0	3	0	0	3
Of and from British Possessions "	0	0	2	0	0	2	0	0	2
Wolf, undressed "	0	2	0	0	2	0	0	2	0
Of and from British Possessions "	0	1	0	0	1	0	0	1	0
Tawed Skin.	0	5	0	0	5	0	0	5	0
Of and from British Possessions "	0	2	6	0	2	6	0	2	6
Wolverings, undressed "	0	0	3	0	0	3	0	0	3
Of and from British Possessions "	0	0	2	0	0	2	0	0	2

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Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45					
	£	s.	d.	£	s.	d.	£	s.	d.			
IMPORTS.												
CLASS IX.— <i>continued.</i>												
Skins and Furs, or Pieces of Skins and Furs, raw or undressed, not particularly enumerated or described, nor otherwise charged with Duty	<i>For every £100 Value.</i>			5	0	0	5	0	0	5	0	0
Of and from British Possessions	2	10	0	2	10	0	2	10	0	2	10	0
Skins and Furs, or Pieces of Skins and Furs, tanned, curried, or in any way dressed, not particularly enumerated or described, nor otherwise charged with Duty	10	0	0	10	0	0	10	0	0	10	0	0
Of and from British Possessions	5	0	0	5	0	0	5	0	0	5	0	0
Articles Manufactured of Skins or Furs	20	0	0	20	0	0	20	0	0	20	0	0
Of and from British Possessions	10	0	0	10	0	0	10	0	0	10	0	0
CLASS X.—Hides, Raw and Tanned.												
Hides of Horse, Mare, Gelding, Buffalo, Bull, Cow, Ox, Calf, Kip, Swine, and Hog, Sea-Cow, Elephant, and Eland, or large Deer :—												
Not tanned, tawed, curried, or in any way dressed, viz. :—												
Dry	<i>Cwt.</i>			0	0	6	0	0	6	0	0	6
Of and from British Possessions	0	0	2	0	0	2	0	0	2	0	0	2
Wet	<i>„</i>			0	0	3	0	0	3	0	0	3
Of and from British Possessions	0	0	1	0	0	1	0	0	1	0	0	1
Whether whole, cut, rounded, or trimmed, or pieces thereof, not cut into shapes, tanned, but not otherwise dressed	<i>Lb.</i>			0	0	2	0	0	2	0	0	2
Of and from British Possessions	0	0	1	0	0	1	0	0	1	0	0	1
Tawed, curried, or in any way dressed, not being varnished, japanned, or enamelled	0	0	4	0	0	4	0	0	4	0	0	4
Of and from British Possessions	0	0	2	0	0	2	0	0	2	0	0	2
If varnished, japanned, or enamelled	0	0	6	0	0	6	0	0	6	0	0	6
Of and from British Possessions	0	0	3	0	0	3	0	0	3	0	0	3
Losh Hides	0	0	4	0	0	4	0	0	4	0	0	4
Of and from British Possessions	0	0	2	0	0	2	0	0	2	0	0	2
Muscovy or Russia Hides, or Pieces thereof, tanned, coloured, shaved, or otherwise dressed	0	0	4	0	0	4	0	0	4	0	0	4
Of and from British Possessions	0	0	2	0	0	2	0	0	2	0	0	2
Hides, or Pieces thereof, raw or undressed, not otherwise enumerated	<i>For every £100 Value.</i>			5	0	0	5	0	0	5	0	0
Of and from British Possessions	2	10	0	2	10	0	2	10	0	2	10	0

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Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS X.—continued.			
(Act 5 & 6 Vic., cap. 47.) 9th July 1842.			
Hides, or Pieces thereof, tanned, tawed, curried, or in any any dressed, not otherwise enumerated	10 0 0	10 0 0	10 0 0
<i>For every £100 Value.</i>			
Of and from British Possessions	5 0 0	5 0 0	5 0 0
CLASS XI.—Manufactures of Leather.			
Leather Manufactures, viz. :—			
Boots, Shoes, and Calashes, viz. :—			
Women's Boots and Calashes <i>Dozen Pairs.</i>	0 12 0	0 12 0	0 12 0
If lined or trimmed with Fur or other Trimming ..	0 15 0	0 15 0	0 15 0
Shoes with Cork or double soles, Quilted Shoes and Clogs	0 10 0	0 10 0	10 0 0
If lined or trimmed with Fur or other Trimming	0 12 0	0 12 0	0 12 0
Shoes of Silk, Satin, Jean or other Stuffs, Kid, Morocco, or other Leather ..	0 9 0	0 9 0	0 9 0
If trimmed or lined with Fur or any other Trimming	0 10 0	0 10 0	0 10 0
Girls' Boots, Shoes and Calashes, not exceeding 7 inches in length, to be charged with two-thirds the Duties chargeable on the foregoing descriptions.			
Men's Boots <i>Dozen Pairs.</i>	1 8 0	1 8 0	1 8 0
Shoes	0 14 0	0 14 0	0 14 0
Boys' Boots and Shoes, not exceeding 7 inches in length, to be charged with two-thirds the Duties on Men's Boots.			
Leather, viz. :—			
Boot Fronts, not exceeding 9 inches in height <i>Dozen Pairs.</i>	0 3 6	0 3 6	0 3 6
Exceeding 9 inches in height	0 5 6	0 5 6	0 5 6
Leather cut into shapes, or any article made of Leather, or any Manufacture whereof Leather is the most valuable part, not otherwise enumerated or described	15 0 0	15 0 0	15 0 0
<i>For every £100 Value.</i>			
Gloves of Leather, viz. :—			
Habit Mitts <i>Dozen Pairs.</i>	0 2 4	0 2 4	0 2 4
Habit Gloves	0 3 6	0 3 6	0 3 6
Men's Gloves	0 3 6	0 3 6	0 3 6
Women's Gloves or Mitts	0 4 6	0 4 6	0 4 6
Parchment <i>Dozen Sheets.</i>	0 6 0	0 6 0	0 6 0
Vellum <i>Skin.</i>	0 1 0	0 1 0	0 1 0

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Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS. .. (Act 5 & 6 Vic., cap. 47.) 9th July 1842.									
CLASS XII.—Cotton, Hair, Linen, Wool, and Manufactures thereof.									
Bandstring Twist, the Dozen Knots. each containing 32 yards <i>Dozen Knots.</i>	0	5	0	0	5	0	0	5	0
Of and from British Possessions "	0	2	6	0	2	6	0	2	6
Candlewick... <i>Cwt.</i>	0	8	8	0	8	8	0	8	8
Of and from British Possessions "	0	4	4	0	4	4	0	4	4
Cotton, Manufactures of <i>For every £100 Value.</i>	10	0	0	10	0	0	10	0	0
Of and from British Possessions "	5	0	0	5	0	0	5	0	0
Yarn "	10	0	0	10	0	0	10	0	0
Of and from British Possessions "	5	0	0	5	0	0	5	0	0
Cotton Articles, or Manufactures of Cotton, wholly or in part made up, not otherwise charged with Duty "	20	0	0	20	0	0	20	0	0
Of and from British Possessions "	10	0	0	10	0	0	10	0	0
Flax and Tow, or Codilla of Hemp or Flax, whether dressed or undressed <i>Cwt.</i>	0	0	1	0	0	1	0	0	1
Flocks "	0	5	0	0	5	0	0	5	0
Of and from British Possessions "	0	2	6	0	2	6	0	2	6
Gauze of Thread <i>For every £100 Value.</i>	15	0	0	15	0	0	15	0	0
Of and from British Possessions "	7	10	0	7	10	0	7	10	0
Hair, viz. :—									
Camel's Hair or Wool <i>Lb.</i>	0	0	1	0	0	1	0	0	1
Of and from British Possessions "	Free.			Free.			Free.		
Cow, Ox, Bull, or Elk Hair <i>Cwt.</i>	0	0	6	0	0	6	0	0	6
Of and from British Possessions "	0	0	3	0	0	3	0	0	3
Goat's Hair. <i>See Wool.</i>									
Horse Hair "	0	0	6	0	0	6	0	0	6
Of and from British Possessions "	0	0	3	0	0	3	0	0	3
Not otherwise enumerated or described <i>For every £100 Value.</i>	5	0	0	5	0	0	5	0	0
Of and from British Possessions "	2	10	0	2	10	0	2	10	0
Manufactures of Hair or Goat's Wool, or of Hair or Goat's Wool and any other Material, and Articles of such Manufacture wholly or in part made up, not particularly enumerated or otherwise charged with Duty "	15	0	0	15	0	0	15	0	0
Of and from British Possessions "	7	10	0	7	10	0	7	10	0
Inkle, unwrought <i>Lb.</i>	0	0	6	0	0	6	0	0	6
Of and from British Possessions "	0	0	3	0	0	3	0	0	3
Wrought "	0	1	0	0	1	0	0	1	0
Of and from British Possessions "	0	0	6	0	0	6	0	0	6

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Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS XII.—continued.			
Linen, or Linen and Cotton, viz. :—			
Cambrics and Lawns, commonly called French Lawns, the Piece not exceeding 8 yards in length, and not exceeding seven-eighths of a yard in breadth, and so in proportion for any greater or less Quantity.			
Plain... .. Piece.	0 5 0	0 5 0	0 5 0
Bordered Handkerchiefs	0 5 0	0 5 0	0 5 0
Lawns of any other sort not French	<i>For every £100 Value.</i> 15 0 0	15 0 0	15 0 0
Lace Thread	12 10 0	12 10 0	12 10 0
Made by Hand, commonly called Cushion or Pillow Lace, whether of Linen, Cotton, or Silken Thread	12 10 0	12 10 0	12 10 0
Damasks Square Yard.	0 0 10	0 0 10	0 0 10
Damask Diaper	0 0 5	0 0 5	0 0 5
Plain Linens and Diaper, not otherwise enumerated or described, and whether chequered or striped with dyed Yarn or not	<i>For every £100 Value.</i> 15 0 0	15 0 0	15 0 0
Sails	15 0 0	15 0 0	15 0 0
In actual use of a British Ship, and fit and necessary for such ship and not otherwise disposed of	Free.	Free.	Free.
If and when otherwise disposed of	<i>For every £100 Value.</i> 15 0 0	15 0 0	15 0 0
Manufactures of Linen, or of Linen mixed with Cotton or with Wool, not particularly enumerated or otherwise charged with Duty	15 0 0	15 0 0	15 0 0
Thread, not otherwise enumerated or described	10 0 0	10 0 0	10 0 0
Of and from British Possessions	5 0 0	5 0 0	5 0 0
Wool, viz. :—			
Alpacca, and the Llama Tribe	<i>Oct.</i> 0 2 6	0 2 6	(Act 7 & 8 Vic., cap. 16.) From 6th June 1844. Repealed.
Beaver	<i>Lb.</i> 0 0 6	0 0 6	0 0 6
Of and from British Possessions	0 0 3	0 0 3	0 0 3
Cut and Combed	0 1 0	0 1 0	0 1 0
Of and from British Possessions	0 0 6	0 0 6	0 0 6
Coney	0 0 1	0 0 1	0 0 1
Cotton, or Waste of Cotton Wool	<i>Oct.</i> 0 2 11	0 2 11	0 2 11
Of and from British Possessions... ..	0 0 4	0 0 4	0 0 4
Goat's, or Hair	0 2 6	0 2 6	(Act 7 & 8 Vic., cap. 16.) From 6th June 1844. Repealed.
Of and from British Possessions... ..	Free.	Free.	
Hares	<i>Lb.</i> 0 0 1	0 0 1	0 0 1
Of and from British Possessions... ..	Free.	Free.	Free.

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Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
CLASS XII.—continued.										
Wool, viz. :— <i>continued.</i>										
Sheep or Lamb's Wool, viz. :—										
Not being of the value of 1s. per lb.	Lb.	0	0	0½	0	0	0½	} (Act 7 & 8 Vic., cap. 16.) From 6th June 1844. Repealed.		
Of and from British Possessions	...	Free.			Free.					
Being of the value of 1s. per lb. or upwards	Lb.	0	0	1	0	0	1			
Of and from British Possessions	...	Free.			Free.					
Woollens, viz. :—										
Manufactures of Wool, not being Goat's Wool, or of Wool mixed with Cotton, not particularly enumerated or described, nor otherwise charged with Duty	For every £100 Value.	15	0	0	15	0	0	15	0	0
Of and from British Possessions	"	5	0	0	5	0	0	5	0	0
Articles of Manufactures of Wool, not Goat's Wool, or of Wool mixed with Cotton, wholly or in part made up, not otherwise charged with Duty	"	20	0	0	20	0	0	20	0	0
Of and from British Possessions	"	10	0	0	10	0	0	10	0	0
Yarn, raw Linen	Cwt.	0	1	0	0	1	0	0	1	0
Worsted	Lb.	0	0	6	0	0	6	0	0	6
Camel or Mohair	"	0	0	1	0	0	1	0	0	1
CLASS XIII.—Glass, Earthenware, and Porcelain.										
Beads and Bugles of Glass	Lb.	0	0	3	0	0	3	0	0	3
Bottles, of Earth or Stone, and empty	Dozen.	0	0	2	0	0	2	0	0	2
Of Glass, covered with Wicker (not being Flint or Cut Glass), or of Green or Common Glass	Cwt.	0	4	0	0	4	0	0	4	0
And further on account of the Excise Duty	"	0	7	0	0	7	0	0	7	0
Of Glass, not otherwise enumerated or described	"	1	0	0	1	0	0	1	0	0
And further on account of the Excise Duty	"	1	0	0	1	0	0	} (Act 7 & 8 Vic., cap. 16.) From 6th June 1844. 0 7 0		
China or Porcelain Ware, viz. :—										
Plain	For every £100 Value.	15	0	0	15	0	0	15	0	0
Painted, Gilt, or Ornamented	"	20	0	0	20	0	0	20	0	0
Earthenware, not otherwise enumerated or described	"	10	0	0	10	0	0	10	0	0

NOTE—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
CLASS XIII.—continued.										
Enamel	Lb.	0	2	0	0	2	0	0	2	0
Glass, viz. :—										
Crown Glass, or any kind of Window Glass, not exceeding one-ninth of an inch in thickness, and not being Plate Glass or German Sheet Glass	Cwt.	1	10	0	1	10	0	1	10	0
And further on account of the Excise Duty	"	5	3	0	5	3	0	5	3	0
Flint and Cut Glass	For every £100 Value.	30	0	0	30	0	0	30	0	0
And further on account of the Excise Duty	Cwt.	1	0	0	1	0	0	0	7	0
German Sheet Glass, White or Coloured, not exceeding one-ninth of an inch in thickness, and Shades	"	1	10	0	1	10	0	1	10	0
And further on account of the Excise Duty	"	4	4	0	4	4	0	4	4	0
All Glass exceeding one-ninth of an inch in thickness, all Silvered or Polished Glass, of whatever thickness, and Plate Glass, however small each Pane, Plate, or Sheet, superficial measure, viz. :—										
Not containing more than 9 square feet	Square foot.	0	4	0	0	4	0	0	4	0
Containing more than 9 square feet and not more than 14 square feet	"	0	5	0	0	5	0	0	5	0
Containing more than 14 square feet and not more than 36 square feet	"	0	6	0	0	6	0	0	6	0
Containing more than 36 square feet	"	0	7	0	0	7	0	0	7	0
Manufactures not otherwise enumerated or described, and Old Broken Glass fit only to be re-manufactured... ..	Cwt.	1	0	0	1	0	0	1	0	0
And further on account of the Excise Duty	"	1	0	0	1	0	0	0	7	0
Paintings on Glass	For every £100 Value.	5	0	0	5	0	0	5	0	0
And further on account of the Excise Duty	Superficial foot.	0	4	0	0	4	0	0	4	0
CLASS XIV.—Silk and Manufactures of Silk.										
Silk, viz. :—										
Knubs, or Husks of Silk, and Waste Silk	Cwt.	0	1	0	0	1	0	0	1	0
Of and from British Possessions... ..	"	0	0	6	0	0	6	0	0	6
Raw Silk	Lb.	0	0	1	0	0	1	0	0	1
Thrown Silk, not dyed, viz. :—										
Singles	"	0	1	0	0	1	0	0	1	0
Of and from British Possessions	"	0	0	6	0	0	6	0	0	6

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
(Act 5 & 6 Vic. cap. 47.) 9th July 1842.										
CLASS XIV.—continued.										
Silk, viz.—continued.										
Thrown, Tram	Lb.	0	1	0	0	1	0	0	1	0
Of and from British Possessions...	"	0	0	6	0	0	6	0	0	6
Organzine, and Crape Silk	"	0	1	0	0	1	0	0	1	0
Of and from British Possessions	"	0	0	6	0	0	6	0	0	6
Thrown Silk, dyed, viz. :—										
Singles or Tram	"	0	2	0	0	2	0	0	2	0
Of and from British Possessions	"	0	1	0	0	1	0	0	1	0
Organzine or Crape Silk	"	0	2	0	0	2	0	0	2	0
Of and from British Possessions	"	0	1	0	0	1	0	0	1	0
Manufactures of Silk, or of Silk mixed with other Material, the Produce of Europe, viz. :—										
Silk or Satin, Plain	"	0	11	0	0	11	0	0	11	0
Or at the option of the Officers of the Customs	For every £100 Value.	25	0	0	25	0	0	25	0	0
Figured or Brocaded	Lb.	0	15	0	0	15	0	0	15	0
Or at the option of the Officers of the Customs	For every £100 Value.	30	0	0	30	0	0	30	0	0
Gauze, Plain	Lb.	0	17	0	0	17	0	0	17	0
Or at the option of the Officers of the Customs	For every £100 Value.	30	0	0	30	0	0	30	0	0
Gauze, Striped, Figured, or Brocaded	Lb.	1	7	6	1	7	6	1	7	6
Or at the option of the Officers of the Customs	For every £100 Value.	30	0	0	30	0	0	30	0	0
Crape, Plain	Lb.	0	16	0	0	16	0	0	16	0
Or at the option of the Officers of the Customs	For every £100 Value.	30	0	0	30	0	0	30	0	0
Crape, Figured	Lb.	0	18	0	0	18	0	0	18	0
Or at the option of the Officers of the Customs	For every £100 Value.	30	0	0	30	0	0	30	0	0
Velvet, Plain	Lb.	1	2	0	1	2	0	1	2	0
Or at the option of the Officers of the Customs	For every £100 Value.	30	0	0	30	0	0	30	0	0
Velvet, Figured	Lb.	1	7	6	1	7	6	1	7	6
Or at the option of the Officers of the Customs	For every £100 Value.	30	0	0	30	0	0	30	0	0
Ribbons, Embossed, or Figured with Velvet	Lb.	0	17	0	0	17	0	0	17	0
Or at the option of the Officers of the Customs	For every £100 Value.	30	0	0	30	0	0	30	0	0
And further if mixed with Gold, Silver, or other Metal, in addition to the above rates, when the Duty is not charged according to value ..	Lb.	0	10	0	0	10	0	0	10	0
Fancy Silk, Net or Tricot	"	1	4	0	1	4	0	1	4	0

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic. c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS XIV.—continued.			
<i>Silk, viz.:—continued.</i>			
<i>Of Europe—continued.</i>			
Plain Silk Lace, or Net, called Tulle <i>Square Yard.</i>	0 1 4	0 1 4	0 1 4
Manufactures of Silk, or Silk mixed with any other Material, not particularly enumerated, or otherwise charged with Duty <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Of and from British Possessions "	5 0 0	5 0 0	5 0 0
Millinery of Silk, or of which the greater part of the Materials is of Silk, viz.:—			
Turbans or Caps <i>Each.</i>	0 15 0	0 15 0	0 15 0
Hats or Bonnets "	1 5 0	1 5 0	1 5 0
Dresses "	2 10 0	2 10 0	2 10 0
Or at the option of the Officers of the Customs <i>For every £100 Value.</i>	40 0 0	40 0 0	40 0 0
Manufactures of Silk, or of Silk and any other Material, and Articles of the same, wholly or in part made up, not particularly enumerated or otherwise charged with Duty <i>For every £100 Value.</i>	30 0 0	30 0 0	30 0 0
Drawback on Silk repealed, Act 5 & 6 Vic., c. 47, s. 56.			
Silkworm Gut "	20 0 0	20 0 0	20 0 0
CLASS XV.—Naval Stores.			
Bast Ropes, Twines and Strands <i>Cwt.</i>	0 5 0	0 5 0	0 5 0
Of and from British Possessions "	0 2 6	0 2 6	0 2 6
Cables (not being Iron Cables), tarred or untarred "	0 6 0	0 6 0	0 6 0
Of and from British Possessions "	0 3 0	0 3 0	0 3 0
Not being Iron Cables in actual use of a British Ship, and being fit and necessary for such Ship, and not, or until, otherwise disposed of	Free.	Free.	Free.
If and when otherwise disposed of <i>For every £100 Value.</i>	10 0 0	10 0 0	10 0 0
Of and from British Possessions "	5 0 0	5 0 0	5 0 0
Coir Rope, Twine, and Strands <i>Cwt.</i>	0 2 6	0 2 6	0 2 6
Of and from British Possessions "	0 1 3	0 1 3	0 1 3
Cordage, tarred or untarred (standing or running rigging in use excepted) "	0 6 0	0 6 0	0 6 0
Of and from British Possessions "	0 3 0	0 3 0	0 3 0
In actual use of a British Ship, and being fit and necessary for such Ship, and not, or until otherwise disposed of	Free.	Free.	Free.
If and when otherwise disposed of <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Of and from British Possessions "	2 10 0	2 10 0	2 10 0

NOTE—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS XV.—continued.			
	<i>(Acts & 6 Vic., cap. 47.) 9th July 1842.</i>		
Hemp, dressed	£ 0 s. 4 d. 0	£ 0 s. 4 d. 0	£ 0 s. 4 d. 0
Of and from British Possessions	0 2 0	0 2 0	0 2 0
Rough or undressed, or any other Vegetable Substance of the nature and quality of Undressed Hemp, and applicable to the same purpose	0 0 1	0 0 1	0 0 1
Oakum	0 0 1	0 0 1	0 0 1
Pitch	0 0 6	0 0 6	0 0 6
Of and from British Possessions	0 0 1	0 0 1	0 0 1
Rosin	0 2 0	0 2 0	0 2 0
Of and from British Possessions	0 1 0	0 1 0	0 1 0
Ships to be broken up, with their Tackle, Apparel, and Furniture (except Sails), viz. :—			
Foreign Ships or Vessels <i>For every £100 Value.</i>	25 0 0	25 0 0	25 0 0
Foreign Ships broken up	10 0 0	10 0 0	10 0 0
British Ships or Vessels entitled to be registered as such, and not having been built in the United Kingdom	Free.	Free.	Free.
Tar, the Last, containing 12 Barrels, each Barrel not exceeding 31½ gallons	0 2 6	0 2 6	0 2 6
Of and from British Possessions	0 0 6	0 0 6	0 0 6
Turpentine, viz. :—			
Not being of greater value than 9s. per cwt.	0 0 1	0 0 1	0 0 1
From 9s. to 15s. value per cwt.	0 1 0	0 1 0	0 1 0
Of and from British Possessions	0 0 3	0 0 3	0 0 3
Above 15s. value per cwt.	0 5 0	0 5 0	0 5 0
Of and from British Possessions	0 2 6	0 2 6	0 2 6
Twine	0 10 0	0 10 0	0 10 0
Of and from British Possessions	0 5 0	0 5 0	0 5 0
Yarn, Cable Yarn	0 6 0	0 6 0	0 6 0
Of and from British Possessions	0 3 0	0 3 0	0 3 0
CLASS XVI.—Stones, Bricks, and Tiles.			
Bricks or Clinkers (Dutch) 1,000.	0 10 0	0 10 0	0 10 0
Of and from British Possessions	0 5 0	0 5 0	0 5 0
Other Sorts	0 15 0	0 15 0	0 15 0
Of and from British Possessions	0 7 6	0 7 6	0 7 6
Chalk, Unmanufactured, and not otherwise enumerated	5 0 0	5 0 0	5 0 0
Of and from British Possessions	2 10 0	2 10 0	2 10 0
Prepared or manufactured, and not otherwise enumerated	10 0 0	10 0 0	10 0 0
Of and from British Possessions	5 0 0	5 0 0	5 0 0

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS XVI.—continued.			
	£ s. d.	£ s. d.	£ s. d.
	<i>(Act 5 & 6 Vic., cap. 47.)</i> 9th July 1842.		
Gypsum Ton.	1 11 8	1 11 8	1 11 8
Of and from British Possessions	0 1 3	0 1 3	0 1 3
Plaster of Paris	1 0 0	1 0 0	1 0 0
Stone, viz. :—			
Stone in Lumps, not in any manner hewn; Slate and Marble, in rough Blocks or Slabs; Limestone; Flint Stones; Felspar and Stones for Potters' use; Pebble Stones; Stone to be used for the purpose of Lithography	Free.	Free.	Free.
Stone in Blocks, shaped or rough scapled Ton.	0 2 0	0 2 0	0 2 0
Of and from British Possessions	0 0 6	0 0 6	0 0 6
Stone and Slate, hewn	0 10 0	0 10 0	0 10 0
Of and from British Possessions	0 1 0	0 1 0	0 1 0
Marble, sawn into Slabs, or otherwise manufactured	0 3 0	0 3 0	0 3 0
Of and from British Possessions	0 1 6	0 1 6	0 1 6
Tiles <i>For every</i> .. \$100 Value.	10 0 0	10 0 0	10 0 0
Of and from British Possessions	5 0 0	5 0 0	5 0 0
CLASS XVII.—Coffee, Cocoa, Tea, and Tobacco.			
Coffee Lb.	0 0 8	0 0 8	0 0 6
Of and from British Possessions	0 0 4	0 0 4	0 0 4
Cocoa	0 0 4	0 0 4	0 0 2
Of and from British Possessions	0 0 1	0 0 1	0 0 1
Husks and Shells	0 0 1	0 0 1	0 0 1
Of and from British Possessions	0 0 0½	0 0 0½	0 0 0½
Paste and Chocolate	0 0 6	0 0 6	0 0 6
Of and from British Possessions	0 0 2	0 0 2	0 0 2
Tea	0 2 1	0 2 1	0 2 1
Tobacco, viz. :—			
Unmanufactured	0 3 0	0 3 0	0 3 0
Snuff	0 6 0	0 6 0	0 6 0
Manufactured or Cigars	0 9 0	0 9 0	0 9 0
Stalks and Flour of	Prohibited.	Prohibited.	Prohibited.
Manufactured in the United Kingdom at, or within, 2 miles, of any Port into which Tobacco may be imported, made into Shag, Roll, or Carrot Tobacco, Drawback upon Exportation, or Shipment as Stores Lb.	0 2 7½	0 2 7½	0 2 7½

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS XVIII.—Spirits and Wines.			
(Act 6 & 6 Vic., cap. 47.) 9th July 1842.			
Spirits or Strong Waters of all Sorts, viz. :—			
For every Gallon of such Spirits or Strong Waters of any strength, not exceeding the strength of Proof by Sykes's Hydrometer, and so in proportion for any greater or less strength than the strength of Proof, and for any greater or less quantity than a gallon, viz. :—			
Being Spirits or Strong Waters, not the Produce of a British Possession, and not being Sweetened Spirits, or Spirits mixed with any Article, so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer	1 2 6 And 4 <i>d.</i> per Gallon additional.	1 2 6 And 4 <i>d.</i> per Gallon additional.	1 2 6 And 4 <i>d.</i> per Gallon additional.
Spirits or Strong Waters, the Produce of any British Possession in America, not being sweetened Spirits, or Spirits so mixed as aforesaid	0 9 0 And 4 <i>d.</i> per Gallon additional.	0 9 0 And 4 <i>d.</i> per Gallon additional.	0 9 0 And 4 <i>d.</i> per Gallon additional.
Rum, the Produce of any British Possession within the East India Company's Charter, not being sweetened Spirits, or Spirits so mixed as aforesaid, in regard to which the Conditions of the Act 4 Vic., cap. 8, have or shall have been fulfilled	0 9 0 And 4 <i>d.</i> per Gallon additional.	0 9 0 And 4 <i>d.</i> per Gallon additional.	0 9 0 And 4 <i>d.</i> per Gallon additional.
Rum Shrub, however sweetened, the Produce of, and imported from, such Possessions, in regard to which the Conditions of the Act 4 Vic., cap. 8, have, or shall have been, fulfilled, or the Produce of, and imported from, any British Possession in America	0 9 0 And 4 <i>d.</i> per Gallon additional.	0 9 0 And 4 <i>d.</i> per Gallon additional.	0 9 0 And 4 <i>d.</i> per Gallon additional.
Spirits or Strong Waters, the Produce of any British Possession within the Limits of the East India Company's Charter, except Rum, in regard to which the Conditions of the Act 4 Vic., cap. 8, have, or shall have, been fulfilled, not being sweetened Spirits or Spirits so mixed as aforesaid	0 15 0 And 4 <i>d.</i> per Gallon additional.	0 15 0 And 4 <i>d.</i> per Gallon additional.	0 15 0 And 4 <i>d.</i> per Gallon additional.
Spirits, Cordials, or Strong Waters, not being the Produce of any British Possession in America, nor of any British Possession within the Limits of the East India Company's Charter, in regard to which the Conditions of the Act 4 Vic., cap. 8, have, or shall have, been fulfilled, sweetened, or mixed with any Article so that the Degree of Strength thereof cannot be exactly ascertained by Sykes's Hydrometer, and perfumed Spirits to be used as perfumery only	1 10 0 And 4 <i>d.</i> per Gallon additional.	1 10 0 And 4 <i>d.</i> per Gallon additional.	1 10 0 And 4 <i>d.</i> per Gallon additional.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS XVIII.—continued.			
Spirits or Strong Waters of all Sorts, viz. :—continued.			
Cordials, or Strong Waters, except Rum Shrub, being the Produce of any British Possession in America, or any British Possession qualified as aforesaid, sweetened or mixed with any Article as aforesaid	£ s. d. 1 0 0 And 4d. per Gallon additional.	£ s. d. 1 0 0 And 4d. per Gallon additional.	£ s. d.
Gallon.			
Liqueurs, the Produce of and imported from British Possessions in America, or of and from any British Possession qualified as aforesaid, not being of greater strength than the strength of Proof by Sykes's Hydrometer	0 9 0 And 4d. per Gallon additional.	0 9 0 And 4d. per Gallon additional.	
"			
Being of greater strength by Sykes's Hydrometer, except Rum Shrub	0 13 6 And 4d. per Gallon additional.	0 13 6 And 4d. per Gallon additional.	
"			
Wine, viz. :—			
The Produce of the Cape of Good Hope, or the Territories or Dependencies thereof, and imported directly from thence	0 2 9	0 2 9	0 2 9
"			
French	0 5 6	0 5 6	0 5 6
"			
Canary	0 5 6	0 5 6	0 5 6
"			
Madeira	0 5 6	0 5 6	0 5 6
"			
Portugal	0 5 6	0 5 6	0 5 6
"			
Rhenish	0 5 6	0 5 6	0 5 6
"			
Spanish	0 5 6	0 5 6	0 5 6
"			
Other Sorts	0 5 6	0 5 6	0 5 6
"			
(The full duties on Wine are drawn back upon Re-exportation or Shipment as Stores.)			
Lees, subject to the same duty as Wine, but no drawback is allowed on the Lees of Wine exported.			
CLASS XIX.—Miscellaneous.			
Agates or Cornelians	5 0 0	5 0 0	5 0 0
For every £100 Value.			
Set	15 0 0	15 0 0	15 0 0
"			
Barbadoes Tar	0 2 6	0 2 6	0 2 6
Cwt.			
Basket Rods, peeled, not exceeding 3 feet in circumference at the band	0 0 6	0 0 6	0 0 6
Bundle.			
Unpeeled	0 0 3	0 0 3	0 0 3
"			

NOTE—5 per cent. additional on all the above duties, except on Spirits, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS XIX.—continued.			
	£ s. d.	£ s. d.	£ s. d.
	<i>(Act 5 & 6 Vic., cap. 71.)</i>		
	9th July 1842.		
Baskets	<i>For every</i> £100 Value.	10 0 0	10 0 0
Beads, Arango	"	15 0 0	15 0 0
Coral	"	15 0 0	15 0 0
Jet	"	15 0 0	15 0 0
Not otherwise enumerated or described	"	15 0 0	15 0 0
Birds, viz. :—Singing Birds	<i>Dozen.</i>	0 8 0	0 8 0.
Blacking	<i>Cwt.</i>	1 0 0	1 0 0
Bladders	<i>Dozen.</i>	0 0 3	0 0 3
Books,* viz. :—			
Being of Editions printed prior to the Year 1801, bound or unbound ...	<i>Cwt.</i>	1 0 0	1 0 0
Being of Editions printed in or since the Year 1801, bound or unbound	"	5 0 0	5 0 0
Being Editions in the Foreign Living Languages, printed in or since the Year 1801, bound or unbound ...	"	2 10 0	2 10 0
* NOTE.—By 7 & 8 Vict., c. 73 (1844-45), power was given to reduce the general rates of duty on Books, Prints, and Drawings, to certain special rates named in that Act; in the case of Books, Prints, &c., imported from countries granting reciprocity of copyright as regards such productions of the United Kingdom.			
Bones of Cattle and other Animals, and of Fish (except Whale Fins), whether burnt or not, or as Animal Charcoal ...	<i>Ton.</i>	0 0 6	0 0 6
Boxes of all Sorts, excepting those made wholly or partly of Glass, on which the proper Glass Duty will be levied ...	<i>For every</i> £100 Value.	10 0 0	10 0 0
Of and from British Possessions ...	"	5 0 0	15 0 0
Bristles, rough and in the Tufts, and not in any way sorted	<i>Cwt.</i>	0 2 6	0 2 6
In any way sorted, or arranged in colours, and not entirely rough and in the Tufts	<i>Lb.</i>	0 0 3	0 0 3
Brocade of Gold and Silver	<i>For every</i> £100 Value.	20 0 0	20 0 0
Bullrushes	<i>Ton.</i>	0 10 0	0 10 0
Candles :—			
Spermaceti	<i>Lb.</i>	0 0 6	0 0 6
Stearine	"	0 0 2½	0 0 2½
Tallow	<i>Cwt.</i>	0 10 0	0 10 0
Wax	<i>Lb.</i>	0 0 4	0 0 4
Canes :—			
Bamboo	1,000.	0 0 6	0 0 6
Rattans, not ground	"	0 5 0	0 5 0
Reed Canes	"	0 5 0	0 5 0
Walking Canes or Sticks, mounted, painted, or otherwise ornamented	<i>For every</i> £100 Value.	20 0 0	20 0 0
Or Sticks, unenumerated	1,000.	0 5 0	0 5 0

NOTE.—5 per cent. additions on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
CLASS XIX.—continued.			
Cards, viz.:—Playing Cards <i>Doz. Packs.</i>	4 0 0	4 0 0	4 0 0
Carriages of all Sorts <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Casks, empty... .. "	25 0 0	25 0 0	25 0 0
Casts of Busts, Statues, or Figures <i>Cwt.</i>	0 2 6	0 2 6	0 2 6
Catlings, the gross, containing 12 dozen knots <i>Gross.</i>	0 3 0	0 3 0	0 3 0
Chip of Willow for plating <i>Cwt.</i>	0 0 1	0 0 1	0 0 1
Clocks <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Clocks or Watches, of any Metal impressed with any Mark or Stamp, appearing to be or to represent any legal British Assay Mark or Stamp, or purporting, by any Mark or Appearance, to be of the Manufacture of the United Kingdom	Prohibited.	Prohibited.	Prohibited.
Cork <i>Cwt.</i>	0 8 0	<i>(Act 5 & 6 Vic., cap. 47.)</i> From 5th July 1843. <i>Ton 0 1 0</i>	0 1 0
Corks, ready made <i>Lb.</i>	0 7 0	0 0 8	0 0 8
Squared for rounding <i>Cwt.</i>	0 16 0	0 16 0	0 16 0
Fishermen's "	0 2 0	0 2 0	0 2 0
Coral, viz.:—			
In Fragments <i>Lb.</i>	0 0 2	0 0 2	0 0 2
Of and from British Possessions "	0 0 1	0 0 1	0 0 1
Whole, polished "	0 12 0	0 12 0	0 12 0
Of and from British Possessions "	0 0 6	0 0 6	0 0 6
Unpolished "	0 5 6	0 5 6	0 5 6
Of and from British Possessions "	0 0 6	0 0 6	0 0 6
Crayons <i>For every £100 Value.</i>	15 0 0	15 0 0	15 0 0
Diamonds	Free.	Free.	Free.
Dice <i>Pair.</i>	1 6 2	1 6 2	1 6 2
Down <i>Lb.</i>	0 1 3	0 1 3	0 1 3
Of and from British Possessions "	0 0 7½	0 0 7½	0 0 7½
Embroidery and Needlework <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Feathers for Beds, in Beds or otherwise <i>Cwt.</i>	1 0 0	1 0 0	1 0 0
Of and from British Possessions "	0 10 0	0 10 0	0 10 0
Ostrich, dressed <i>Lb.</i>	1 10 0	1 10 0	1 10 0
Undressed "	0 0 1	0 0 1	0 0 1

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic. c 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS XIX.—continued.			
(Act 5 & 6 Vic., cap. 47.) 9th July 1842.			
Feathers—continued.			
Not otherwise enumerated or described, viz. :—			
Dressed <i>For every</i> <i>£100 Value.</i>	10 0 0	10 0 0	10 0 0
Undressed "	5 0 0	5 0 0	5 0 0
Paddy Bird <i>Lb.</i>	0 1 0	0 1 0	0 1 0
Flower Roots <i>For every</i> <i>£100 Value.</i>	5 0 0	5 0 0	5 0 0
Flowers, Artificial, not made of Silk "	25 0 0	25 0 0	25 0 0
Frames for Pictures, Prints or Drawings "	10 0 0	10 0 0	10 0 0
Garnets <i>Lb.</i>	0 5 0	0 5 0	0 5 0
Cut "	0 15 0	0 15 0	0 15 0
Grease <i>Cwt.</i>	0 1 8	0 1 8	0 1 8
Of and from British Possessions "	0 0 3	0 0 3	0 0 3
Greaves, for Dogs "	0 2 0	0 2 0	0 2 0
Tallow Greaves (<i>see Tallow</i>).			
Gunpowder "	1 0 0	1 0 0	1 0 0
Gunstocks in the rough of Walnut or other Woods "	0 0 6	0 0 6	0 0 6
Guano <i>Ton.</i>	0 1 0	0 1 0	0 1 0
Hair, Human <i>Lb.</i>	0 1 0	0 1 0	0 1 0
Harp Strings, or Lute Strings, silvered <i>For every</i> <i>£100 Value.</i>	20 0 0	20 0 0	20 0 0
Hats or Bonnets, viz. :—			
Of Chip <i>Lb.</i>	0 5 0	0 5 0	0 5 0
Bast, Cane, or Horse Hair Hats or Bonnets, each Hat or Bonnet not exceeding 22 inches in diameter <i>Dozen.</i>	0 10 0	0 10 0	0 10 0
Each Hat or Bonnet exceeding 22 inches in diameter "	0 15 0	0 15 0	0 15 0
Straw Hats or Bonnets <i>Lb.</i>	0 8 6	0 8 6	0 8 6
Felt, Hair, Wool, or Beaver <i>Each.</i>	0 2 6	0 2 6	0 2 6
Made of Silk, or Silk Shag, laid upon Felt, Linen, or other Material "	0 3 6	0 3 6	0 3 6
Heath, for Brushes <i>Cwt.</i>	0 5 0	0 5 0	0 5 0
Hones 100	1 0 0	1 0 0	1 0 0
Hoofs of Cattle <i>For every</i> <i>£100 Value.</i>	1 0 0	1 0 0	1 0 0
Horns, Horn Tips, and Pieces of Horn <i>Ton.</i>	0 1 0	0 1 0	0 1 0
Horse Grease. <i>See Oil, "Animal."</i>			
Japanned or Lacquered Ware <i>For every</i> <i>£100 Value.</i>	15 0 0	15 0 0	15 0 0

NOTE—5 per cent. additional on all the above duties, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS XIX.—continued.			
Jst <i>Lb.</i>	0 0 1	0 0 1	0 0 1
<i>(Act 5 & 6 Vic., cap. 47.)</i> 9th July 1842.			
Jewels, Emeralds, Rubies, and all other precious Stones (except Diamonds) and Pearls :—			
<i>For every £100 Value.</i>	<i>(Act 5 & 6 Vic., cap. 56.)</i>		
Unset	0 10 0	0 10 0	0 10 0
Set	10 0 0	10 0 0	10 0 0
Ink, for Printers <i>Cwt.</i>	0 10 0	0 10 0	0 10 0
Lampblack	1 0 0	1 0 0	1 0 0
<i>For every £100 Value.</i>			
Magna Græcia Ware	5 0 0	5 0 0	5 0 0
Manures, not otherwise enumerated or charged with Duty <i>Ton.</i>	0 0 6	0 0 6	0 0 6
Manuscripts <i>Lb.</i>	0 0 2	0 0 2	0 0 2
Maps or Charts, or parts thereof, plain or coloured <i>Each.</i>	0 0 1	0 0 1	0 0 1
<i>For every £100 Value.</i>			
Mats and Matting	5 0 0	5 0 0	5 0 0
Of and from British Possessions	2 10 0	2 10 0	2 10 0
Mattresses	10 0 0	10 0 0	10 0 0
Millboards <i>Cwt.</i>	1 10 0	1 10 0	1 10 0
<i>For every £100 Value.</i>			
Models of Cork or Wood	5 0 0	5 0 0	5 0 0
Mother-of-Pearl Shells	5 0 0	5 0 0	5 0 0
Musical Instruments	15 0 0	15 0 0	15 0 0
Mustard Flour <i>Cwt.</i>	0 12 0	0 12 0	0 12 0
Palmetto Thatch	0 0 1	0 0 1	0 0 1
Manufactures of ditto <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Paper, viz. :—			
Brown, made of old Rope or Cordage only, without separating or extracting the Pitch or Tar therefrom, and without any mixture of other Materials therewith <i>Lb.</i>	0 0 3	0 0 3	0 0 3
Printed, painted, or stained Paper, or Paper Hangings, or Flock Paper <i>Squar. Yard.</i>	0 1 0	0 1 0	0 1 0
Waste, unless printed on in the English Language, or Paper of any other sort not particularly enumerated or described, nor otherwise charged with Duty <i>Lb.</i>	0 0 4½	0 0 4½	0 0 4½
Printed on in the English Language	Prohibited.	Prohibited.	Prohibited.
Paste Boards <i>Cwt.</i>	1 10 0	1 10 0	1 10 0
<i>For every £100 Value.</i>			
Pencils	15 0 0	15 0 0	15 0 0
Of Slate	15 0 0	15 0 0	15 0 0

NOTE—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS XIX.—continued. ** (Act 5 & 6 Vic., cap. 47.) 9th July 1842.			
Pens <i>For every £100 Value.</i>	15 0 0	15 0 0	15 0 0
Percussion Caps 1,000	0 0 4	0 0 4	0 0 4
Phosphorus <i>For every £100 Value.</i>	10 0 0	10 0 0	10 0 0
Pictures <i>Each.</i>	0 1 0	0 1 0	0 1 0
And further <i>Square Foot.</i>	0 1 0	0 1 0	0 1 0
Above 200 square feet <i>Each.</i>	10 0 0	10 0 0	10 0 0
Plants, Shrubs, and Trees, alive	Free.	Free.	Free.
Platting, or other Manufactures to be used in, or proper for, making Hats or Bonnets, viz. :—			
Of Bast, Cane, or Horsehair <i>Lb.</i>	0 10 0	0 10 0	0 10 0
Of Chip "	0 2 6	0 2 6	0 2 6
Of Straw "	0 7 6	0 7 6	0 7 6
Pots, Melting Pots for Goldsmiths 100	0 3 2	0 3 2	0 3 2
Of Stone <i>For every £100 Value.</i>	20 0 0	20 0 0	20 0 0
Powder, viz. :—			
Hair Powder <i>Cwt.</i>	1 0 0	1 0 0	1 0 0
Perfumed "	1 0 0	1 0 0	1 0 0
Powder, not otherwise enumerated or described, that will serve the same uses as Starch "	0 10 0	0 10 0	0 10 0
Prints and drawings, plain or coloured, single <i>Each.</i>	0 0 1	0 0 1	0 0 1
Bound or sewn <i>Dozen.</i>	0 0 3	0 0 3	0 0 3
* See Note under Books.			
Quills, Goose 1,000	0 0 6	0 0 6	0 0 6
Of and from British Possessions "	0 0 3	0 0 3	0 0 3
Swan "	0 3 0	0 3 0	0 3 0
Of and from British Possessions "	0 1 6	0 1 0	0 1 0
Rags, viz. :—			
Old Woollen Rags <i>Ton.</i>	0 0 6	0 0 6	0 0 6
Old Rags, Old Ropes or Junk, or old Fishing Nets, fit only for making Paper or Pasteboard "	0 0 6	0 0 6	0 0 6
Pulp of Rags "	0 5 0	0 5 0	0 5 0
Salt	Free.	Free.	Free.
Scaleboards <i>Cwt.</i>	1 10 0	1 10 0	1 10 0
Soap, Hard "	1 10 0	1 10 0	1 10 0
Of and from British Possessions "	1 0 0	1 0 0	1 0 0
Soft "	1 0 0	1 0 0	1 0 0
Of and from British Possessions "	0 15 0	0 15 0	0 15 0
Naples "	2 16 0	2 16 0	2 16 0

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43	1843-44	1844-45
IMPORTS.			
CLASS XIX.—continued.			
	£ s. d.	£ s. d.	£ s. d.
	<i>(Act 5 & 6 Vic., cap. 47.)</i> 9th July 1842.		
Spa Ware <i>For every £100 Value.</i>	15 0 0	15 0 0	15 0 0
Specimens illustrative of Natural History	<i>(Act 5 & 6 Vic., cap. 58.)</i> 30th July 1842. Free.		
Spermaceti, fine <i>For every £100 Value.</i>	25 0 0	25 0 0	25 0 0
Sponge <i>Lb.</i>	0 0 6	0 0 6	0 0 6
Of and from British Possessions	0 0 1	0 0 1	0 0 1
Starch <i>Cwt.</i>	0 10 0	0 10 0	0 10 0
Of and from British Possessions	0 5 0	0 5 0	0 5 0
Gum of, torrifed or calcined, commonly called British Gum	0 15 0	0 15 0	0 15 0
Straw or Grass for Plating	0 0 1	0 0 1	0 0 1
Stavesacre	0 4 0	0 4 0	0 4 0
Sulphur Impressions <i>For every £100 Value.</i>	5 0 0	5 0 0	5 0 0
Tallow <i>Cwt.</i>	0 3 2	0 3 2	0 3 2
Of and from British Possessions	0 0 3	0 0 3	0 0 3
Greaves <i>Ton.</i>	Not separately rated prior to 1844.		<i>(Act 7 & 8 Vic., cap. 16.)</i> From 6th June 1844. 0 1 0
Tarras <i>Bushel.</i>	0 1 3	0 1 3	0 1 3
Teasels 1,000	0 0 3	0 0 3	0 0 3
Teeth Elephant, Sea Cow, Sea Horse, or Sea Morse <i>Cwt.</i>	0 1 0	0 1 0	0 1 0
Telescopes <i>For every £100 Value.</i>	15 0 0	15 0 0	15 0 0
Tobacco Pipes of Clay	15 0 0	15 0 0	15 0 0
Tortoiseshell or Turtleshell, Unmanufactured <i>Lb.</i>	0 1 0	0 1 0	0 1 0
Of and from British Possessions	0 0 1	0 0 1	0 0 1
Toys, excepting Toy and Hand Mirrors, on which the Plate Glass Duty will be levied <i>For every £100 Value.</i>	10 0 0	10 0 0	10 0 0
Turnery, not otherwise described	15 0 0	15 0 0	15 0 0
Vases, Ancient, not of Stone or Marble	1 0 0	1 0 0	1 0 0
Wafers <i>Lb.</i>	0 0 3	0 0 3	0 0 3
Washing Balls	0 0 6	0 0 6	0 0 6
Watches of Gold or Silver, or other Metal <i>For every £100 Value.</i>	10 0 0	10 0 0	10 0 0

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom, 1842-43 to 1844-45

ARTICLES	1842-43			1843-44			1844-45			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
CLASS XIX.—continued.										
Water, viz. :—Mineral Water	Gallon.	0	0	1	0	0	1	0	0	1
Whipcord	Lb.	0	0	6	0	0	6	0	0	6
Whale Fins, British Taking, and imported direct from the Fishery, or from any British Possession, in a British Ship	Ton.	1	0	0	1	0	0	1	0	0
Otherwise taken	"	95	0	0	20	0	0	20	0	0
Goods, Wares, and Merchandize, being either in part or wholly manufactured, and not being enumerated or described, nor otherwise charged with Duty, and not prohibited to be imported into or used in Great Britain or Ireland ...	For every £100 Value.	20	0	0	20	0	0	20	0	0
Goods, Wares, and Merchandize, not being either in part or wholly manufactured, and not being enumerated or described, nor otherwise charged with Duty, and not prohibited to be imported into or used in Great Britain or Ireland ...	"	5	0	0	5	0	0	5	0	0
EXPORTS.										
Coal, Culm, or Cinders, in a Foreign Ship	Ton.	0	4	0	0	4	0	0	4	0
Coal, in a British Ship, viz. :—										
Not being Small Coal	"	0	2	0	0	2	0	0	2	0
Small Coal, that is to say, Coals which shall have been Screened through a Riddle or Screen, the Bars of which are not in any part thereof more than $\frac{1}{2}$ parts of an inch asunder, and Culm	"	0	1	0	0	1	0	0	1	0
Clay and China Stone	Cwt.				0	0	3	0	0	3
Cement Stone and Flint (except for Ballast), ground and unground	"	0	0	6	0	0	6	0	0	6
Wools and Skins	"	0	1	0	0	1	0			
Manufactures, or Pretended Manufactures, slightly wrought up, so as the same may be reduced to and made use of as Wool again; Mattresses or Beds stuffed with Combed Wool, or Wool fit for Combing or Carding	"	0	1	0	0	1	0			

NOTE.—5 per cent. additional on all the above duties in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United Kingdom. Countervailing Duties.

Excise Duty and Drawback on articles, being the growth, produce, or manufacture of Great Britain or Ireland, on importation or exportation from either country into the other.

DUTY on Irish articles imported into Great Britain and DRAWBACK on British articles exported to Ireland.

ARTICLES.	1842-43	1843-44	1844-45
	£ s. d.	£ s. d.	£ s. d.
Bricks, not exceeding 150 cubic inches each brick 1,000	*0 5 10	*0 5 10	*0 5 10
Exceeding 150 cubic inches each brick "	*0 10 0	*0 10 0	*0 10 0
Hops of the growth of Ireland Lb.	*0 0 2	*0 0 2	*0 0 2
Plate, viz., of gold wrought Oz. Troy	0 16 0	} Repealed, Act 5 & 6 Vic., c. 82.	} Vic., c. 82.
Of silver wrought "	0 0 6		
Soap, viz., Hard Soap Lb.	*0 0 1½	*0 0 1½	*0 0 1½
Soft Soap "	*0 0 1	*0 0 1	*0 0 1
Spirits of the strength of hydrometer proof, made in Scotland Gall.	0 4 2	0 4 2	0 4 2
	(Act 5 & 6 Vic., cap. 15.) 11th March 1842	(Act 6 & 7 Vic., cap. 49.) 1st August 1843	
Made in Ireland "	0 4 2	0 5 2	0 5 2

* With 5 per cent. additional, 3 & 4 Vic., c. 17.

Countervailing Duties.*

ARTICLES.	Countervailing Duties from Scotland or Ireland to England.
	£ s. d.
	(Act 5 & 6 Vic., cap. 25.) From 31st May 1842 to 1st August 1843
Ether Gall.	0 10 5
Sweet Spirits of Nitre "	
Camphorated Spirits "	
Lavender Water and other Perfumes, being Spirits scented with Essential Oils, Flowers, or other ingredients "	
Compound Spirits of Lavender "	
Spirits of Rosemary "	
Spirits of Ammonia "	
Sal Volatile "	
Friars' Balsam "	
Compound Tincture of Benzoin "	0 6 3
Tincture of—	
Assafoetida "	
Castor "	
Kino "	
Guaiaoum "	
Myrrh "	
Ginger "	
Spirit Varnishes "	
Other Tinctures and Medicated Spirits "	0 4 2
Made Wines "	0 0 6

* When any of the above articles are removed from England to Scotland or Ireland the several Duties become Drawbacks.

Customs Tariffs of the United Kingdom.

Countervailing Duties.*

ARTICLES.	From Scotland to England.	From Ireland to England.	From Ireland to Scotland
	£ s. d.	£ s. d.	£ s. d.
	(Act 5 & 6 Vic., cap. 25, & 6 & 7 Vic., cap. 49.) From 1 Aug. 1843.		
Ether Gall.	0 10 5	0 12 11	0 2 6
Sweet Spirits of Nitre "			
Camphorated Spirits "			
Lavender Water and other perfumes, being Spirits scented with Essential Oils, Flowers, or other ingredients "			
Compound Spirits of Lavender "			
Spirits of Rosemary and of Ammonia "			
Sal Volatile... .. "			
Friars' Balsam "			
Compound Tincture of Benzoin "	0 6 8	0 7 9	0 1 6
Tincture of—			
Assafœtida "			
Castor "			
Kino "			
Guaiscum "			
Myrrh "			
Ginger "			
Spirit Varnishes "			
Other Tinctures and Medicated Spirits "	0 4 2	0 5 2	0 1 0
Sweets or Made Wines "	0 0 6	0 0 7½	0 0 1½

* When any of the above articles are removed from England to Scotland or Ireland, or from Scotland to Ireland, the several Duties in the respective columns became Drawbacks.

Customs Tariffs of the United Kingdom.

Prohibitions, 1842-43 to 1844-45.

Acts 3 & 4 Will. IV., c. 52, and 5 & 6 Vic., c. 47.

A List of Goods Absolutely Prohibited to be Imported.

Books first composed or written, or printed and published in the United Kingdom, and reprinted in any other country.

Clocks and Watches of any metal impressed with any mark or stamp appearing to be or to represent any legal British assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom, or not having the name and place of abode of some foreign maker abroad visible on the frame and also on the face, or not being in a complete state, with all the parts properly fixed in the case.

Coin, viz. :—

False Money, or, counterfeit sterling.

Silver of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.

Gunpowder, Arms, Ammunition, and Utensils of War, except by license from Her Majesty, such licence to be granted for the furnishing of Her Majesty's stores only.

Malt, except for exportation.

Paper, printed on in the English language. 5 & 6 Vic., c. 47.

Prints, copies of, first engraved, etched, drawn, or designed in the United Kingdom.

Sculptures or Models, copies of casts of, first made in the United Kingdom.

Snuff-work, except for exportation.

Spirits from the Isle of Man, except for exportation.

Tobacco Stalks, stripped from the leaf, whether manufactured or not, except for exportation.

Tobacco Stalk Flour, except for exportation.

Parts of Articles not accompanied by the other part or all other parts of such articles, so as to be complete and perfect, if such article be subject to duty according to the value thereof.

Any Article of foreign manufacture or any package of such article, having any name, brand, or mark, purporting to be the name, &c., of any manufacturer in the United Kingdom.

Hides, Skins, Horns or Hoofs, or any other part of cattle or beast Her Majesty may by Order in Council prohibit, in order to prevent any contagious distemper.

NOTE.—The foregoing list refers only to goods which were absolutely prohibited to be imported. Those goods as to which there were certain restrictions upon importation (*e.g.*, the limitation of the *size* of packages in the case of tobacco and spirits, or the limitation to particular ports of importation, &c.) are not included,—such restrictions being rather of the nature of regulation than of absolute prohibition.

1845-46 to 1852-53.

Act 8 & 9 Vic., c. 90, &c.

ARTICLES	1845-46			1846-47			1847-48		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
Agates or Cornelians, not set									
	(Act 8 & 9 Vic., cap. 90.) 4th August 1845.			Free.			Free.		
Set									
	For every £100 Value.			(Act 9 & 10 Vic., cap. 35.) 26th June 1846.			Free.		
	15	0	0*	10	0	0	10	0	0
Ale and Beer of all Sorts									
	Barrel.			2	0	0*	1	0	0
Alganobilla Seed									
	Free.			Free.			Free.		
Alkali									
	Free.			Free.			Free.		
Alkanet Root									
	Free.			Free.			Free.		
Almonds, not Jordan, nor Bitter									
	Cwt.			0	10	0*	0	10	0*
Jordan									
Bitter									
	Free.			Free.			Free.		
Paste of									
	For every £100 Value.			(Act 9 & 10 Vic., cap. 35.)			Free.		
	20	0	0*	10	0	0	10	0	0
Aloes									
	Free.			Free.			Free.		
Alum									
	Free.			Free.			Free.		
Rock									
	Free.			Free.			Free.		
Amber; rough									
	Free.			Free.			Free.		
Manufactures of, not enumerated									
	For every £100 Value.			(Act 9 & 10 Vic., cap. 35.)			Free.		
	15	0	0*	10	0	0	10	0	0
Ambergris									
	Free.			Free.			Free.		
Amboyna Wood									
	Free.			Free.			Free.		
Anchovies									
	Lb.			0	0	2*	0	0	2*
Of and from British Possessions									
	Free.			Free.			Free.		
Angelica									
	Free.			Free.			Free.		
Animals (living), viz. :—									
Asses									
	Each.			(Act 9 & 10 Vic., cap. 35.)			Free.		
	0	2	6*						
Of and from British Possessions									
	Free.			Free.			Free.		
Goats									
	Free.			Free.			Free.		
Of and from British Possessions									
	Free.			Free.			Free.		
Kids									
	Free.			Free.			Free.		
Of and from British Possessions									
	Free.			Free.			Free.		
Oxen and Bulls									
	Free.			Free.			Free.		
Of and from British Possessions									
	Free.			Free.			Free.		
Cows									
	Free.			Free.			Free.		
Of and from British Possessions									
	Free.			Free.			Free.		
Calves									
	Free.			Free.			Free.		
Of and from British Possessions									
	Free.			Free.			Free.		
Horses, Mares, Geldings, Colts, Foals									
	Free.			Free.			Free.		
Of and from British Possessions									
	Free.			Free.			Free.		

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
Free.			Free.			Free.			Free.			Free.			} AGATES, &c.
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	ALE AND BEER
Free.			Free.			Free.			Free.			Free.			ALGANOBILLA SEED.
Free.			Free.			Free.			Free.			Free.			ALKALI
Free.			Free.			Free.			Free.			Free.			ALKANET ROOT
0	10	0*	0	10	0*	0	10	0*	0	10	0	0	10	0	ALMONDS
1	5	0*	1	5	0*	1	5	0*	1	5	0	1	5	0	Jordan
Free.			Free.			Free.			Free.			Free.			Bitter
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Paste of
Free.			Free.			Free.			Free.			Free.			ALOES
Free.			Free.			Free.			Free.			Free.			ALUM
Free.			Free.			Free.			Free.			Free.			Rock
Free.			Free.			Free.			Free.			Free.			AMBER
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Manufactures of
Free.			Free.			Free.			Free.			Free.			AMBERGRIS
Free.			Free.			Free.			Free.			Free.			AMBOYNA WOOD
0	0	2*	0	0	2*	0	0	2*	0	0	2*	0	0	2*	} ANCHOVIES
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			ANGELICA
Free.			Free.			Free.			Free.			Free.			ANIMALS:—
Free.			Free.			Free.			Free.			Free.			} Asses
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			} Goats
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			} Kids
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			} Oxen and Bulls
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			} Cows
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			} Calves
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			} Horses, Mares, &c.
Free.			Free.			Free.			Free.			Free.			

ARTICLES	1845-46	1846-47	1847-48
IMPORTS.			
(Act 8 & 9 Vic., cap. 4th August 1845.)			
Animals, living, viz.—continued :—			
Mules each.	0 2 6*	Free.	Free.
Of and from British Possessions "	0 1 3*	Free.	Free.
Sheep "	0 3 0*	Free.	Free.
Of and from British Possessions "	0 1 6*	Free.	Free.
Lambs "	0 2 0*	Free.	Free.
Of and from British Possessions "	0 1 0*	Free.	Free.
Swine and Hogs "	0 5 0*	Free.	Free.
Of and from British Possessions "	0 2 6*	Free.	Free.
Pigs (sucking) "	0 2 0*	Free.	Free.
Of and from British Possessions "	0 1 0*	Free.	Free.
Annatto Roll and Flag	Free.	Free.	Free.
Antimony, viz. :—			
Ore of	Free.	Free.	Free.
Crude	Free.	Free.	Free.
Regulus	Free.	Free.	Free.
Apples, raw Bushel.	0 0 6*	0 0 6*	0 0 6*
Of and from British Possessions "	0 0 2*	0 0 2*	0 0 2*
Dried "	0 2 0*	0 2 0*	0 2 0*
Aquafortis Cwt.	0 5 0*	0 5 0*	0 5 0*
Argol	Free.	Free.	Free.
Aristolochia	Free.	Free.	Free.
(Act 9 & 10 Vic., cap. 33.)			
26th June 1846.			
Arrowroot Cwt.	0 5 0*	0 2 6	0 2 6
Of and from British Possessions "	0 1 0*	0 0 6	0 0 6
Arsenic	Free.	Free.	Free.
Ashes, viz. :—			
Pearl and Pot	Free.	Free.	Free.
Soap, Weed, and Wood	Free.	Free.	Free.
Not enumerated	Free.	Free.	Free.
Asphaltum or Bitumen Judaicum	Free.	Free.	Free.
(Act 9 & 10 Vic., cap. 33.)			
Bacon Cwt.	0 14 0*	Free.	Free.
Of and from British Possessions "	0 3 6*	Free.	Free.
Balsams, unenumerated	Free.	Free.	Free.
(Act 9 & 10 Vic., cap. 33.)			
Bandstring			
Twist, per £100			
Value,			
Bandstring Twist, the Dozen Knots, each containing 32 yards	0 5 0*	10 0 0	10 0 0
Do. of and from British Possessions	0 2 6*	5 0 0	5 0 0

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

1848-49	1849-50	1850-51	1851-52	1852-53	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Free.	Free.	Free.	Free.	Free.	ANIMALS:— } Mules } Sheep } Lambs } Swine and H s } Pigs (sucking) ANNATTO ROLL, &c. ANTIMONY, viz.:— Ore of Crude Regulus } APPLS, raw Dried AQUAFORTIS ARGOL ARISTOLOCHIA } ARROWROOT ARSENIC ASHES:— Pearl and Pot Soap, Weed, &c. Not enumerated ASPHALTUM, &c. } BACON BALSAMS } BANDSTRING TWIST
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
0 0 6*	0 0 6*	0 0 6*	0 0 6*	0 0 6*	
0 0 2*	0 0 2*	0 0 2*	0 0 2*	0 0 2*	
0 2 0*	0 2 0*	0 2 0*	0 2 0	0 2 0	
0 5 0*	0 5 0*	0 5 0*	0 5 0	0 5 0	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	

ARTICLES	1845-46	1846-47	1847-48
IMPORTS.			
	£ s. d.	£ s. d.	£ s. d.
	<i>(Act 8 & 9 Vic. cap. 90.)</i> 4th August 1845.		
Barilla	Free.	Free.	Free.
Bark	Free.	Free.	Free.
Extract of, or other Vegetable Substances to be used only for tanning Leather	Free.	Free.	Free.
	<i>(Act 9 & 10 Vic., cap. 23.)</i> 26th June 1846.		
Barley, pearled Cwt.	0 5 0*	0 1 0	0 1 0
Of and from British Possessions	0 2 6*	0 0 6	0 0 6
Barwood	Free.	Free.	Free.
Basket Rods, peeled and unpeeled	Free.	Free.	Free.
Baskets For every £100 Value.	10 0 0*	10 0 0*	10 0 0*
	<i>(Act 9 & 10 Vic., cap. 23.)</i> Per £100 Value,		
Bast Ropes, Twines, and Strands... .. Cwt.	0 5 0*	10 0 0	10 0 0
Of and from British Possessions	0 2 6*	5 0 0	5 0 0
Beads, viz. :—	<i>(Act 9 & 10 Vic., cap. 23.)</i>		
Arango For every £100 Value.	15 0 0*	10 0 0	10 0 0
Coral	15 0 0*	10 0 0	10 0 0
Crystal The 1000	0 5 0*	10 0 0	10 0 0
Jet For every £100 Value.	15 0 0*	10 0 0	10 0 0
Not otherwise enumerated or described	15 0 0*	10 0 0	10 0 0
Beans, Kidney and French	Free.	Free.	Free.
	<i>(Act 9 & 10 Vic., cap. 23.)</i>		
salted (not being Corned Beef) Cwt.	0 8 0*	Free.	Free.
Of and from British Possessions	0 2 0*	Free.	Free.
Fresh or slightly salted	0 8 0*	Free.	Free.
Of and from British Possessions	0 2 0*	Free.	Free.
Beef Wood	Free.	Free.	Free.
	<i>(Act 9 & 10 Vic., cap. 23.)</i>		
Beer or Mum Barrel.	2 0 0*	1 0 0	1 0 0
Spruce	1 0 0*	1 0 0*	1 0 0*
Berries, unenumerated	Free.	Free.	Free.
Birds, viz., Singing Birds... ..	Free.	Free.	Free.
Bitumen Judaicum	Free.	Free.	Free.
	<i>(Act 9 & 10 Vic., cap. 23.)</i> Per £100 Value,		
Blacking Cwt.	1 0 0*	10 0 0	10 0 0
Black Wood	Free.	Free.	Free.

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
Free.			Free.			Free.			Free.			Free.			BARILLA
Free.			Free.			Free.			Free.			Free.			} BARK
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	} BARLEY
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	
Free.			Free.			Free.			Free.			Free.			BARWOOD
Free.			Free.			Free.			Free.			Free.			BASKET ROPS
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	BASKETS
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	} BAST ROPES
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	BEADS:—
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Arango
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Coral
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Crystal
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Jet
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Not otherwise enumerated
Free.			Free.			Free.			Free.			Free.			BEANS
Free.			Free.			Free.			Free.			Free.			} BEEF, salted
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			} Fresh
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			BEEF WOOD
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	BEER OR MUM
1	0	0*	1	0	0*	1	0	0*	1	0	0*	1	0	0	Spices
Free.			Free.			Free.			Free.			Free.			BERRIES
Free.			Free.			Free.			Free.			Free.			BIRDS
Free.			Free.			Free.			Free.			Free.			BITUMEN JUDAICUM
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	BLACKING
Free.			Free.			Free.			Free.			Free.			BLACK WOOD

ARTICLES	1845-46	1846-47	1847-48
IMPORTS.			
	£ s. d.	£ s. d.	£ s. d.
	<i>(Act 8 & 9 Vic., cap. 80.)</i> 4th August 1845.		
Bladders	Free.	Free.	Free.
Bones of Cattle and other Animals, and of Fish (except Whale Fins) whether burnt or not, or as Animal Charcoal	Free.	Free.	Free.
Books,† viz. :—			
Being of Editions printed prior to the year 1801, bound or unbound Cwt.	1 0 0*	1 0 0*	1 0 0*
Being of Editions printed in or since the year 1801, bound or unbound "	5 0 0*	5 0 0*	5 0 0*
Being of Editions in the Foreign Living Languages, printed in or since the year 1801 bound or unbound "	2 10 0*	2 10 0*	2 10 0*
† By 9 & 10 Vic. c. 58 (1846), power was given to reduce the general rates of duty on Books, Prints, and Drawings, to certain special rates named in that Act; in the case of Books, Prints, &c., imported from countries granting reciprocity of copyright as regards such productions of the United Kingdom.			
Boracic Acid	Free.	Free.	Free.
Borax, refined	Free.	Free.	Free.
Borax or Tincal, unrefined	Free.	Free.	Free.
Bottles of Earth and Stone; empty Dozen.	0 0 2*	<i>(Act 9 & 10 Vic., cap. 23.)</i> 26th June 1846.	
Full	Free.	Free.	Free.
Flasks in which Olive Oil is imported	Free.	Free.	Free.
Boxes of all sorts, excepting those made wholly or partly of Glass, on which the proper Glass Duty For every £100 will be levied Value.	10 0 0*	10 0 0*	10 0 0*
Of and from British Possessions "	5 0 0*	5 0 0*	5 0 0*
Box Wood	Free.	Free.	Free.
Brass, Manufactures of For every £100 Value.	15 0 0*	<i>(Act 9 & 10 Vic., cap. 23.)</i> 10 0 0	
Powder of Lb.	0 0 6*	<i>Per £100 Value.</i> 10 0 0	
Brazil Wood	Free.	Free.	Free.
Brazilieto Wood	Free.	Free.	Free.
Bricks or Clinkers (Dutch) 1,000	0 10 0*	0 10 0*	0 10 0*
Of and from British Possessions "	0 5 0*	0 5 0*	0 5 0*
Other Sorts "	0 15 0*	0 15 0*	0 15 0*
Of and from British Possessions "	0 7 6*	0 7 6*	0 7 6*
Brimstone	Free.	Free.	Free.
Refined, in Rolls	Free.	Free.	Free.
In Flour... ..	Free.	Free.	Free.
Bristles, Rough, or in any way sorted	Free.	Free.	Free.

* addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic. c. 17.

Customs Tariffs of the United

ARTICLES	1845-46	1846-47	1847-48
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Brocade, of Gold or Silver <i>For every £100 Value.</i>	(Act 8 & 9 Vic., cap. 90.) 4th August 1845. 20 0 0*	(Act 9 & 10 Vic., cap. 23.) 26th June 1846. 10 0 0	10 0 0
Bronze, all Works of Art	Free.	Free.	Free.
Other Manufactures of <i>For every £100 Value.</i>	15 0 0*	(Act 9 & 10 Vic., cap. 23.) 10 0 0	10 0 0
Powder	15 0 0*	10 0 0	10 0 0
Bullion and Foreign Coin, of Gold or Silver, and Ore of Gold or Silver, or of which the major part in value is Gold or Silver	Free.	Free.	Free.
Bull Rushes	Free.	Free.	Free.
Butter <i>Cwt.</i>	1 0 0*	(Act 9 & 10 Vic., cap. 23.) 0 10 0	0 10 0
Of and from British Possessions	0 5 0*	0 2 6	0 2 6
Buttons (Metal) <i>For every £100 Value.</i>	15 0 0*	10 0 0	10 0 0
Cables (not being Iron Cables) Tarred or Untarred <i>Cwt.</i>	0 6 0*	0 6 0*	0 6 0*
Of and from British Possessions	0 3 0*	0 3 0*	0 3 0*
Not being Iron Cables, in actual use of a British Ship, and being fit and necessary for such Ship, and not or until otherwise disposed of	Free.	Free.	Free.
If and when otherwise disposed of <i>For every £100 Value.</i>	10 0 0*	10 0 0*	10 0 0*
Of and from British Possessions	5 0 0*	5 0 0*	5 0 0*
Old, and taken from Foreign Ships, provided the same be rendered unserviceable by reduction into lengths not exceeding three fathoms	10 0 0*	10 0 0*	10 0 0*
Cameos... ..	Not separately rated in 1845-46.	(Act 9 & 10 Vic., cap. 23.) 5 0 0	5 0 0
Camomile Flowers	Free.	Free.	Free.
Camphor Unrefined	Free.	Free.	Free.
Refined <i>Cwt.</i>	0 5 0	0 5 0	0 5 0
Camwood	Free.	Free.	Free.
Candles, viz. :—			
Spermaceti <i>Lb.</i>	0 0 6*	(Act 9 & 10 Vic., cap. 23.) 0 0 3	0 0 3
Stearine <i>„</i>	0 0 2½*	0 0 1½	0 0 1½
Tallow <i>Cwt.</i>	0 10 0*	0 5 0	0 5 0
Wax <i>Lb.</i>	0 0 4*	0 0 2	0 0 2
Candlewick	Free.	Free.	Free.
Canella Alba	Free.	Free.	Free.
Canes, viz. :—			
Bamboo	Free.	Free.	Free.
Rattans, not Ground	Free.	Free.	Free.
Reed Canes	Free.	Free.	Free.
Walking Canes or Sticks, mounted, painted, or otherwise ornamented <i>For every £100 Value.</i>	20 0 0*	(Act 9 & 10 Vic., cap. 23.) 10 0 0	10 0 0

With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	BROCADE	
Free.			Free.			Free.			Free.			Free.			BRONZE	
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Other Manu- factures of Powder	
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0		
Free.			Free.			Free.			Free.			Free.			BULLION	
Free.			Free.			Free.			Free.			Free.			BULL RUSHES	
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	} BUTTER	
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6		
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	BUTTONS	
0	6	0*	0	6	0*	0	6	0*	0	6	0*	0	6	0*	}	
0	3	0*	0	3	0*	0	3	0*	0	3	0*	0	3	0*		
Free.			Free.			—			—			—			} CABLES	
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*		
5	0	0*	5	0	0*	5	0	0*	5	0	0*	5	0	0*		
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	}	
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0		
Free.			Free.			Free.			Free.			Free.			CAMEOS	
Free.			Free.			Free.			Free.			Free.			CAMOMILE FLOWERS	
Free.			Free.			Free.			Free.			Free.			CAMPHOR Refined	
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	CAMWOOD	
Free.			Free.			Free.			Free.			Free.			CANDLES, viz. :—	
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3		Spermaceti
0	0	1½	0	0	1½	0	0	1½	0	0	1½	0	0	1½		Stearine
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0		Tallow
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2		Wax
Free.			Free.			Free.			Free.			Free.			CANDLEWICK	
Free.			Free.			Free.			Free.			Free.			CANELLA ALBA	
Free.			Free.			Free.			Free.			Free.			CANES	
Free.			Free.			Free.			Free.			Free.			Bamboo	
Free.			Free.			Free.			Free.			Free.			Rattan	
Free.			Free.			Free.			Free.			Free.			Reed	
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Walking	

ARTICLES	1845-46	1846-47	1847-48
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Canes or Sticks, Unenumerated	(Act 8 & 9 Vic., cap. 80.) 4th August 1845. Free.	Free.	Free.
Cantharides Lb.	0 0 3*	0 0 3*	0 0 3*
Caoutchouc	Free.	Free.	Free.
Capers, including the Pickle Lb.	0 0 6*	0 0 6*	0 0 6*
Of and from British Possessions	0 0 3*	0 0 3*	0 0 3*
Cardamons	Free.	Free.	Free.
Cards, viz. :—			
Playing Cards Doz. Packs.	4 0 0*	4 0 0*	4 0 0*
Carmine Oz.	0 0 6*	0 0 6*	0 0 6*
Carriages of all Sorts For every £100 Value.	20 0 0*	(Act 9 & 10 Vic., cap. 23.) 26th June 1846. 10 0 0	10 0 0
Casks, Empty	25 0 0*	10 0 0	10 0 0
Cassava Powder Cwt.	0 5 0*	0 2 6	0 2 6
Of and from British Possessions	0 1 0*	0 0 6	0 0 6
Cassia, viz. :—			
Buds	Free.	Free.	Free.
Fistula	Free.	Free.	Free.
Lignea	0 0 3*	0 0 3*	0 0 3*
Of and from British Possessions	0 0 1*	0 0 1*	0 0 1*
Castor	Free.	Free.	Free.
Casts of Busts, Statues or Figures Cwt.	0 2 6*	(Act 9 & 10 Vic., cap. 23.) Free.	Free.
Catlings The Greas, containing 12 Dozen Knots.	0 3 0*	(Act 9 & 10 Vic., cap. 23.) Per £100 Value, 10 0 0	10 0 0
Caviare Cwt.	0 5 0*	(Act 9 & 10 Vic., cap. 23.) Free.	Free.
Cedar Wood	Free.	Free.	Free.
Chalk, viz. :—			
Unmanufactured	Free.	Free.	Free.
Prepared or Manufactured, and not otherwise enumerated For every £100 Value.	10 0 0*	10 0 0*	10 0 0*
Of and from British Possessions	5 0 0*	5 0 0*	5 0 0*
Cheese Cwt.	0 10 6*	(Act 9 & 10 Vic., cap. 23.) 0 5 0	0 5 0
Of and from British Possessions	0 2 6*	0 1 6	0 1 6
Cherries, raw For every £100 Value.	5 0 0*	5 0 0*	5 0 0*
Dried Lb.	0 0 6*	0 0 6*	0 0 6*
		Cherry Wood, Free.	Free.

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
Free.			Free.			Free.			Free.			Free.			CANES, &c.
0	0	3*	0	0	3*	0	0	3*	0	0	3*	0	0	3*	CANTHARIDES
Free.			Free.			Free.			Free.			Free.			CAOUTCHOUC
0	0	6*	0	0	6*	0	0	6*	0	0	6*	0	0	6*	} CAPERS
0	0	3*	0	0	3*	0	0	3*	0	0	3*	0	0	3*	
Free.			Free.			Free.			Free.			Free.			CARDAMONS
															CARDS, viz. :—
4	0	0*	4	0	0*	4	0	0*	4	0	0*	4	0	0*	Playing
0	0	6*	0	0	6*	0	0	6*	0	0	6*	0	0	6*	CARMINE
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	CARRIAGES
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	CASES
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	} CASSAVA POW- DER
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	
Free.			Free.			Free.			Free.			Free.			CASSIA, viz. :—
															Buds
Free.			Free.			Free.			Free.			Free.			Fistula
0	0	3*	0	0	3*	0	0	3*	0	0	3*	0	0	3*	} LIGNEA
0	0	1*	0	0	1*	0	0	1*	0	0	1*	0	0	1*	
Free.			Free.			Free.			Free.			Free.			CASTOR
Free.			Free.			Free.			Free.			Free.			CASTS OF BUSTS
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	CATLINGS
Free.			Free.			Free.			Free.			Free.			CAVIARE
Free.			Free.			Free.			Free.			Free.			CEDAR WOOD
															CHALK, viz. :—
Free.			Free.			Free.			Free.			Free.			Unmanufactured
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	} Prepared
5	0	0*	5	0	0*	5	0	0*	5	0	0*	5	0	0*	
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	} CHEESE
0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	
5	0	0*	5	0	0*	5	0	0*	5	0	0*	5	0	0*	CHEBBINS
0	0	6*	0	0	6*	0	0	6*	0	0	6*	0	0	6*	Dried
Free.			Free.			Free.			Free.			Free.			CHEBBY WOOD

ARTICLES	1845-46	1846-47	1847-48
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Chicory, or other Vegetable Matter applicable to the uses of Chicory or Coffee, viz. :—	(Act 8 & 9 Vic., cap. 90.) 4th August 1845.		
Roasted or ground Lb.	0 0 6*	0 0 6*	0 0 6*
Raw or kiln-dried Cwt.	1 0 0*	1 0 0*	1 0 0*
China Root	Free.	Free.	Free.
China or Porcelain Ware, plain For every £100 Value.	15 0 0*	(Act 9 & 10 Vic., cap. 23.) 26th June 1846. 10 0 0	10 0 0
Painted, gilt ornamented	20 0 0*	10 0 0	10 0 0
Chip or Willow for plating	Free.	Free.	Free.
Cider Tun.	10 10 0*	(Act 9 & 10 Vic., cap. 23.) 5 5 0	5 5 0
Cinnabaris Nativa	Free.	Free.	Free.
Cinnamon Lb.	0 0 6*	0 0 6*	0 0 6*
Of and from British Possessions	0 0 3*	0 0 3*	0 0 3*
Citrate of Lime	Free.	Free.	Free.
Citric Acid	Free.	Free.	Free.
Citron preserved with Salt For every £100 Value.	10 0 0*	(Act 9 & 10 Vic., cap. 23.) 5 0 0	5 0 0
Civet	Free.	Free.	Free.
Clocks For every £100 Value.	20 0 0*	(Act 9 & 10 Vic., cap. 23.) 10 0 0	10 0 0
Or Watches of any Metal, impressed with any mark or stamp, appearing to be, or to represent any legal British assay, mark, or stamp, or purporting, by any mark or appearance, to be of the manufacture of the United Kingdom	Prohibited.	Prohibited.	Prohibited.
Cloves Lb.	0 0 6*	0 0 6*	0 0 6*
Coals, Culm, or Cinders	Free.	Free.	Free.
Cobalt	Free.	Free.	Free.
Ore	Free.	Free.	Free.
Cochineal and Granilla	Free.	Free.	Free.
Dust	Free.	Free.	Free.
Cocoa Lb.	0 0 2*	0 0 2*	0 0 2*
Of and from British Possessions	0 0 1*	0 0 1*	0 0 1*
Husks and Shell	0 0 1*	0 0 1*	0 0 1*
Of and from British Possessions	0 0 0½*	0 0 0½*	0 0 0½*
Paste or Chocolate	0 0 6*	0 0 6*	0 0 6*
Of and from British Possessions	0 0 2*	0 0 2*	0 0 2*
Coculus Indicus Cwt.	0 7 6*	0 7 6*	0 7 6*

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
															CHICORY
0	0	6*	0	0	6*	0	0	6*	0	0	6*	0	0	6*	Roasted, &c.
1	0	0*	1	0	0*	1	0	0*	1	0	0*	1	0	0*	Raw, &c.
Free.			Free.			Free.			Free.			Free.			CHINA ROOT
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	CHINA, &c.
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Painted
Free.			Free.			Free.			Free.			Free.			CHIP, &c.
5	5	0	5	5	0	5	5	0	5	5	0	5	5	0	CIDER
Free.			Free.			Free.			Free.			Free.			CINNABARIS NATIVA
0	0	6*	0	0	6*	0	0	6*	0	0	6*	0	0	6*	CINNAMON
0	0	3*	0	0	3*	0	0	3*	0	0	3*	0	0	3*	
Free.			Free.			Free.			Free.			Free.			CITRATE OF LIME
Free.			Free.			Free.			Free.			Free.			CITRIC ACID
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	CITRON
Free.			Free.			Free.			Free.			Free.			CIVET
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	CLOCKS, &c.
Prohibited.			Prohibited.			Prohibited.			Prohibited.			Prohibited.			
0	0	6*	0	0	6*	0	0	6*	0	0	6*	0	0	6*	CLOVES
Free.			Free.			Free.			Free.			Free.			COALS, &c.
Free.			Free.			Free.			Free.			Free.			COBALT
Free.			Free.			Free.			Free.			Free.			Ore
Free.			Free.			Free.			Free.			Free.			COCHINEAL, &c.
Free.			Free.			Free.			Free.			Free.			Dust
0	0	2*	0	0	2*	0	0	2*	0	0	2*	0	0	2*	COCOA
0	0	1*	0	0	1*	0	0	1*	0	0	1*	0	0	1*	
0	0	1*	0	0	1*	0	0	1*	0	0	1*	0	0	1*	Husks
0	0	0½*	0	0	0½*	0	0	0½*	0	0	0½*	0	0	0½*	
0	0	6*	0	0	6*	0	0	6*	0	0	6*	0	0	6*	Paste, &c.
0	0	2*	0	0	2*	0	0	2*	0	0	2*	0	0	2*	
0	7	6*	0	7	6*	0	7	6*	0	7	6*	0	7	6*	COCCULUS INDICUS

ARTICLES	1845-46	1846-47	1847-48
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Coffee <i>Lb.</i>	(<i>Act 8 & 9 Vic., cap. 90.</i>) 4th August 1845. 0 0 6*	0 0 6*	0 0 6*
Of and from British Possessions "	0 0 4*	0 0 4*	0 0 4*
Coir Rope, Twine, and Strands <i>Cwt.</i>	0 2 6*	0 2 6*	0 2 6*
Of and from British Possessions "	0 1 3*	0 1 3*	0 1 3*
Rope and Junk, old and new, cut into lengths not exceeding 3 feet each "	Free.	Free.	Free.
Colocynth "	Free.	Free.	Free.
Columba Root "	Free.	Free.	Free.
Comfits, dry <i>Lb.</i>	0 0 6*	0 0 6*	0 0 6*
Of and from British Possessions "	0 0 3*	0 0 3*	0 0 3*
Confectionery "	0 0 6*	0 0 6*	0 0 6*
Copper, Ore of, viz. :—			
Containing not more than 15 parts of Copper in 100 parts of Ore <i>Per Ton of Metal.</i>	3 0 0*	3 0 0*	3 0 0*
Of and from British Possessions "	1 0 0*	1 0 0*	1 0 0*
Containing not more than 20 parts of Copper in 100 parts of Ore "	4 10 0*	4 10 0*	4 10 0*
Of and from British Possessions "	1 0 0*	1 0 0*	1 0 0*
Containing more than 20 parts of Copper in 100 part of Ore "	6 0 0*	6 0 0*	6 0 0*
Of and from British Possessions "	1 0 0*	1 0 0*	1 0 0*
Old, fit only to be remanufactured <i>Cwt.</i>	0 7 6*	0 7 6*	0 7 6*
Of and from British Possessions "	0 3 6*	0 3 6*	0 3 6*
Unwrought, viz. :—in Bricks or Pigs, Rose Copper, and all Cast Copper "	0 8 9*	0 8 9*	0 8 9*
Of and from British Possessions "	0 4 0*	0 4 0*	0 4 0*
In part wrought, viz. :—Bars, Rods, or Ingots, hammered or raised "	0 10 0*	0 10 0*	0 10 0*
Of and from British Possessions "	0 5 0*	0 5 0*	0 5 0*
In Plates and Copper Coin "	0 10 0*	0 10 0*	0 10 0*
Of and from British Possessions "	0 5 0*	0 5 0*	0 5 0*
Manufactures of Copper, not otherwise enumerated or described, and Copper Plates engraved <i>For every £100 Value.</i>	15 0 0*	(<i>Act 9 & 10 Vic., cap. 23.</i>) 26th June 1846. 10 0 0	10 0 0
Copper or Brass Wire "	12 10 0*	10 0 0	10 0 0
Copperas, Blue, Green, and White "	Free.	Free.	Free.
Coral, in Fragments, whole, Polished and Unpolished "	Free.	Free.	Free.

* With addition of 5 per cent on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic. c. 17.

ARTICLES	1845-46	1846-47	1847-48
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 8 & 9 Vic., exp. 90.)</i> 4th August 1845.			
Cordage, Tarr'd or Untarr'd (standing or running Rigging in use excepted) Cwt.	0 6 0*	0 6 0*	0 6 0*
Of and from British Possessions "	0 3 0*	0 3 0*	0 3 0*
In actual Use of a British Ship, and being fit and necessary for such Ship, and not or until otherwise disposed of	Free.	Free.	Free.
If and when otherwise disposed of <i>For every £100 Value.</i>	5 0 0*	5 0 0*	5 0 0*
Of and from British Possessions "	2 10 0*	2 10 0*	2 10 0*
Cork	Free.	Free.	Free.
Corks, ready made Lb.	0 0 8*	0 0 8*	0 0 8*
Squared for rounding Cwt.	0 16 0*	0 16 0*	0 16 0*
Fishermen's	0 2 0*	0 2 0*	0 2 0*
Corn— <i>See Table of Contents—"Corn."</i>			
Cotton, Manufactures of <i>For every £100 Value.</i>	10 0 0*	} <i>(Act 9 & 10 Vic., cap. 23.)</i> 26th June 1846. Free.	Free.
Of and from British Possessions "	5 0 0*		Free.
Yarn	Free.	Free.	Free.
Articles or Manufactures of Cotton, wholly or in part made up, not otherwise charged with Duty	20 0 0*	} <i>(Act 9 & 10 Vic., cap. 23.)</i> 10 0 0	10 0 0
Of and from British Possessions "	10 0 0*		5 0 0
Cranberries Gallon.	0 0 1*	} <i>(Act 9 & 10 Vic., cap. 23.)</i> Free.	Free.
Crayons <i>For every £100 Value.</i>	15 0 0*		10 0 0
Cream of Tartar	Free.	Free.	Free.
Crystal, viz. :—			
Rough	Free.	Free.	Free.
Cut or Manufactured, except Beads <i>For every £100 Value.</i>	15 0 0*	} <i>(Act 9 & 10 Vic., cap. 23.)</i> 10 0 0	10 0 0
Cubebs	Free.		Free.	Free.
Cucumbers, viz. :—			
Preserved <i>For every £100 Value.</i>	10 0 0*	} <i>(Act 9 & 10 Vic., cap. 23.)</i> 5 0 0	5 0 0
Of and from British Possessions "	5 0 0*		2 10 0	2 10 0
Currants Cwt.	0 15 0*	0 15 0*	0 15 0*
Cutch	Free.	Free.	Free.
Dates Cwt.	0 10 0*	0 10 0*	0 10 0*
Diamonds	Free.	Free.	Free.
Dice Pair.	1 6 2*	1 6 2	1 6 2*
Divi Divi	Free.	Free.	Free.

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

ARTICLES	1845-46	1846-47	1847-48
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Down	(Act 8 & 9 Vic., cap. 80.) 4th August 1845. Free.	Free.	Free.
Drugs, not enumerated	Free.	Free.	Free.
Earthenware, not otherwise enumerated or described <i>For every £100 Value.</i>	10 0 0*	10 0 0*	10 0 0*
Ebony	Free.	Free.	Free.
Eggs <i>The 120.</i>	0 0 10*	0 0 10*	0 0 10*
Of and from British Possessions	0 0 2½*	0 0 2½*	0 0 2½*
Embroidery and Needlework <i>For every £100 Value.</i>	20 0 0*	20 0 0*	20 0 0*
Enamel... .. <i>Lb.</i>	0 2 0*	(Act 9 & 10 Vic., cap. 23.) 26th June 1846. Free.	Free.
Essences not otherwise described, viz. :—			
Extract of Cardamons <i>For every £100 Value.</i>	20 0 0*	20 0 0*	20 0 0*
Coculus Indicus	20 0 0*	20 0 0*	20 0 0*
Guinea Grains of Paradise	20 0 0*	20 0 0*	20 0 0*
Licorice	20 0 0*	20 0 0*	20 0 0*
Nux Vomica	20 0 0*	20 0 0*	20 0 0*
Opium	20 0 0*	20 0 0*	20 0 0*
Guinea Pepper	20 0 0*	20 0 0*	20 0 0*
Peruvian or Jesuit's Bark	20 0 0*	20 0 0*	20 0 0*
Quassia	20 0 0*	20 0 0*	20 0 0*
Radix Rhataniæ	20 0 0*	20 0 0*	20 0 0*
Vitriol	20 0 0*	20 0 0*	20 0 0*
Extract or Preparation of any Article, not being particularly enumerated or described, nor otherwise charged with Duty <i>For every £100 Value.</i>	20 0 0*	20 0 0*	20 0 0*
Or, and in lieu of the above Duty, at the option of the Importer <i>Lb.</i>	0 5 0*	0 5 0*	0 5 0*
Essence of Spruce <i>For every £100 Value.</i>	10 0 0*	10 0 0*	10 0 0*
Feathers for Beds, in Beds or otherwise	Free.	Free.	Free.
Ostrich, dressed <i>Lb.</i>	1 10 0*	1 10 0*	1 10 0*
Undressed	Free.	Free.	Free.
Not otherwise enumerated or described, viz. :—			
Dressed <i>For every £100 Value.</i>	10 0 0*	10 0 0*	10 0 0*
Undressed	Free.	Free.	Free.
Paddy Bird <i>Lb.</i>	0 1 0*	0 1 0*	0 1 0*
Undressed	Free.	Free.	Free.
Figs <i>Cwt.</i>	0 15 0*	0 15 0*	0 15 0*
Fish, viz. :—			
Eels... .. <i>The Ship's Lading.</i>	13 0 0*	13 0 0*	13 0 0*

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic. c. 17.

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
Free.			Free.			Free.			Free.			Free.			DOWN
Free.			Free.			Free.			Free.			Free.			DRUGS
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	EARTHENWARE
Free.			Free.			Free.			Free.			Free.			EBONY
0	0	10*	0	0	10*	0	0	10*	0	0	10*	0	0	10*	EGGS
0	0	2½*	0	0	2½*	0	0	2½*	0	0	2½*	0	0	2½*	
20	0	0*	15	0	0	15	0	0	15	0	0	15	0	0	EMBROIDERY, &c.
			<i>(Act 12 & 13 Vic., cap. 90.)</i> 1 August 1849. 15 0 0												
Free.			Free.			Free.			Free.			Free.			ENAMEL
20	0	0*	20	0	0*	20	0	0*	20	0	0*	20	0	0*	ESSENCES
20	0	0*	20	0	0*	20	0	0*	20	0	0*	20	0	0*	Extract of Cardamons Cocculus Indicus
20	0	0*	20	0	0*	20	0	0*	20	0	0*	20	0	0*	Guinea Grains, &c.
20	0	0*	20	0	0*	20	0	0*	20	0	0*	20	0	0*	Licorice
20	0	0*	20	0	0*	20	0	0*	20	0	0*	20	0	0*	Nux Vomica
20	0	0*	20	0	0*	20	0	0*	20	0	0*	20	0	0*	Opium
20	0	0*	20	0	0*	20	0	0*	20	0	0*	20	0	0*	Guinea Pepper
20	0	0*	20	0	0*	20	0	0*	20	0	0*	20	0	0*	Peruvian, &c.
20	0	0*	20	0	0*	20	0	0*	20	0	0*	20	0	0*	Quassia
20	0	0*	20	0	0*	20	0	0*	20	0	0*	20	0	0*	Radix Rhat- aniæ
20	0	0*	20	0	0*	20	0	0*	20	0	0*	20	0	0*	Vitriol.
20	0	0*	20	0	0*	20	0	0*	20	0	0*	20	0	0*	Extract, &c.
0	5	0*	0	5	0*	0	5	0*	0	5	0*	0	5	0*	
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	ESSENCE OF SPRUCE
Free.			Free.			Free.			Free.			Free.			FEATHERS
1	10	0*	1	10	0*	1	10	0*	1	10	0*	1	10	0*	Ostrich, dressed
Free.			Free.			Free.			Free.			Free.			Undressed
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	Dressed
Free.			Free.			Free.			Free.			Free.			Undressed
0	1	0*	0	1	0*	0	1	0*	0	1	0*	0	1	0*	Paddy Bird
Free.			Free.			Free.			Free.			Free.			Undressed
0	15	0*	0	15	0*	0	15	0*	0	15	0*	0	15	0*	FIGS
13	0	0*	13	0	0*	13	0	0*	13	0	0*	13	0	0*	FISH, viz. :- Eels

ARTICLES	1845-46	1846-47	1847-48
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>(Act 8 & 9 Vic., cap. 30.)</i>			
4th August 1845			
Fish, viz. :—continued.			
Lobsters	Free.	Free.	Free.
Turbots <i>Cwt.</i>	0 5 0*	0 5 0*	0 5 0*
Of Foreign taking, imported from Foreign places in other than Fishing vessels, viz. :—			
Oysters <i>Bushel.</i>	0 1 6*	0 1 6*	0 1 6*
Salmon <i>Cwt.</i>	0 10 0*	0 10 0*	0 10 0*
Soles "	0 5 0*	0 5 0*	0 5 0*
Turtle "	0 5 0*	0 5 0*	0 5 0*
Fresh, not otherwise enumerated "	0 1 0*	0 1 0*	0 1 0*
Cured do. "	0 2 0*	0 1 0	0 1 0
<i>(Act 9 & 10 Vic., cap. 23.)</i>			
26th June 1846.			
Of British taking, fresh or cured	Free.	Free.	Free.
Flasks in which Olive Oil is imported	Free.	Free.	Free.
Flax and Tow or Codilla of Hemp or Flax whether dressed or undressed	Free.	Free.	Free.
Flocks	Free.	Free.	Free.
Flower Roots	Free.	Free.	Free.
<i>(Act 9 & 10 Vic., cap. 102)</i>			
28th August 1846.			
Flowers, Artificial, now made of Silk <i>For every £100 Value.</i>	25 0 0*	25 0 0	25 0 0
Frames for Pictures, Prints, or Drawings "	10 0 0*	10 0 0*	10 0 0*
Fruit, viz. :—raw and not otherwise enumerated "	5 0 0*	5 0 0*	5 0 0*
Fustic	Free.	Free.	Free.
Gallie Powder	Free.	Free.	Free.
Galls	Free.	Free.	Free.
Gamboge	Free.	Free.	Free.
Garnets, cut, uncut, not set	Free.	Free.	Free.
Garancine	Free.	Free.	Free.
<i>(Act 9 & 10 Vic., cap. 23.)</i>			
10 0 0			
Gauze of Thread <i>For every £100 Value.</i>	15 0 0*	10 0 0	10 0 0
Of and from British Possessions "	7 10 0*	5 0 0	5 0 0
<i>(Act 9 & 10 Vic., cap. 23.)</i>			
Free.			
Gelatine <i>Cwt.</i>	0 10 0*	Free.	Free.
Gentian	Free.	Free.	Free.
Ginger <i>Cwt.</i>	0 10 0*	0 10 0*	0 10 0*
Of and from British Possessions "	0 5 0*	0 5 0*	0 5 0*
Preserved <i>Lb.</i>	0 0 6*	0 0 6*	0 0 6*
Of and from British Possessions "	0 0 1*	0 0 1*	0 0 1*
Ginseng	Free.	Free.	Free.

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
Free.			Free.			Free.			Free.			Free.			FISH, viz. :-
0	5	0*	0	5	0*	0	5	0*	0	5	0*	0	5	0*	Lobsters
Free.			Free.			Free.			Free.			Free.			Turbots
0	1	6*	0	1	6*	0	1	6*	0	1	6*	0	1	6*	Oysters
0	10	0*	0	10	0*	0	10	0*	0	10	0*	0	10	0*	Salmon
0	5	0*	0	5	0*	0	5	0*	0	5	0*	0	5	0*	Soles
0	5	0*	0	5	0*	0	5	0*	0	5	0*	0	5	0*	Turtle
0	1	0*	0	1	0*	0	1	0*	0	1	0*	0	1	0*	Fresh
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Cured
Free.			Free.			Free.			Free.			Free.			Fresh or Cured
Free.			Free.			Free.			Free.			Free.			FLASKS
Free.			Free.			Free.			Free.			Free.			FLAX
Free.			Free.			Free.			Free.			Free.			FLOCKS
Free.			Free.			Free.			Free.			Free.			FLOWER ROOTS
25	0	0	25	0	0	25	0	0	25	0	0	25	0	0	FLOWERS
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	FRAMES
5	0	0*	5	0	0*	5	0	0*	5	0	0*	5	0	0*	FRUIT
Free.			Free.			Free.			Free.			Free.			FUSTIC
Free.			Free.			Free.			Free.			Free.			GALLIC POWDER
Free.			Free.			Free.			Free.			Free.			GALLS
Free.			Free.			Free.			Free.			Free.			GAMBOGE
Free.			Free.			Free.			Free.			Free.			GARNETS
Free.			Free.			Free.			Free.			Free.			GARANCINE
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	GAUZE OF THREAD
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	
Free.			Free.			Free.			Free.			Free.			GELATINE
Free.			Free.			Free.			Free.			Free.			GENTIAN
0	10	0*	0	10	0*	0	10	0*	0	10	0*	0	10	0*	GINGER
0	5	0*	0	5	0*	0	5	0*	0	5	0*	0	5	0*	
0	0	6*	0	0	6*	0	0	6*	0	0	6*	0	0	6*	Preserved
0	0	1*	0	0	1*	0	0	1*	0	0	1*	0	0	1*	
Free.			Free.			Free.			Free.			Free.			GINSENG

ARTICLES	1845-46			1846-47			1847-48		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
Glass, viz. :—									
Any kind of Window Glass, White or Stained, of one colour only, not exceeding one-ninth of an inch in thickness, and Shades and Cylinders. <i>Cwt.</i>									
	(Act 8 & 9 Vic., cap. 90.)			(Act 8 & 9 Vic., cap. 90.)					
	4th August 1845.			From and after 10th					
				October 1846.					
	0	14	0	0	7	0	0	7	0
All Glass exceeding one-ninth of an inch in thickness, all silvered or polished Glass of whatever thickness, however small each Pane, Plate or Sheet, superficial measure, viz. :—									
Not exceeding more than Nine Square Feet ... <i>Square Foot</i>	0	1	0	0	0	6	0	0	6
Containing more than Nine Square Feet, and not more than Fourteen Square Feet ... "	0	2	0	0	1	0	0	1	0
Containing more than Fourteen Square Feet, and not more than Thirty-six Square Feet "	0	2	6	0	1	3	0	1	3
Containing more than Thirty-six Square Feet "	0	3	0	0	1	6	0	1	6
Painted or otherwise ornamented <i>Super. Foot</i>	0	3	0	0	1	6	0	1	6
All White Flint Glass Bottles, not cut, engraved or otherwise ornamented, and Bells and Bugles of Glass <i>Lb.</i>	0	0	2	0	0	1	0	0	1
Wine Glasses, Tumblers, and all other White Flint Glass Goods, not cut, engraved or otherwise ornamented "	0	0	4	0	0	2	0	0	2
All Flint Cut Glass, Flint Coloured Glass, and Fancy Ornamental Glass of whatever kind "	0	0	8	0	0	4	0	0	4
Bottles of Glass covered with Wicker (not being Flint or Cut Glass), or of Green or Common Glass <i>Cwt.</i>	0	3	0	0	1	6	0	1	6
Manufactures, not otherwise enumerated or described, and old broken Glass, fit only to be remanufactured "	0	14	0	0	7	0	0	7	0
Glue "	0	3	0*						
Clippings or Waste of any kind, fit only for Glue ...			Free.			Free.			Free.
Gloves. See Leather.									
Gold, Leaves of <i>The 100.</i>	0	3	0*	0	3	0*	0	3	0*
Grains, Guinea and Paradise <i>Cwt.</i>	0	15	0*	0	15	0*	0	15	0*
Grapes <i>For every £100 Value.</i>	5	0	0*	5	0	0*	5	0	0*
Grease			Free.			Free.			Free.
Greaves, for Dogs			Free.			Free.			Free.
Tallow			Free.			Free.			Free.
Guano			Free.			Free.			Free.
Gum, Unenumerated			Free.			Free.			Free.
Gunpowder <i>£ wt.</i>	1	0	0*	1	0	0*	1	0	0*
Gun Stocks, in the rough, of Wood			Free.			Free.			Free.
Gypsum			Free.			Free.			Free.

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 2 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49	1849-50	1850-51	1851-52	1852-53	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 8 & 9 Vic., cap. 90) From and after 5th April 1848. 0 3 6	0 3 6	0 3 6	0 3 6	0 3 6	
0 0 3	0 0 3	0 0 3	0 0 2	0 0 3	
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	
0 0 7½	0 0 7½	0 0 7½	0 0 7½	0 0 7½	
0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	
0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	
0 0 0½	0 0 0½	0 0 0½	0 0 0½	0 0 0½	GLASS
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	
0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	
Not separately rated prior to 1849-50	(Act 12 & 13 Vic., cap. 90.) 1st August 1849. Articles of Green or Common Glass. Cut. 0 0 9	0 0 9	0 0 9	0 0 9	
0 3 6	0 3 6	0 3 6	0 3 6	0 3 6	
Free.	Free.	Free.	Free.	Free.	GLUE
Free.	Free.	Free.	Free.	Free.	Clippings
0 3 0*	0 3 0*	0 3 0*	0 3 0*	0 3 0*	GOLD, LEAVES OF
0 15 0*	0 15 0*	0 15 0*	0 15 0*	0 15 0*	GRAINS
5 0 0*	5 0 0*	5 0 0*	5 0 0*	5 0 0*	GRAPES
Free.	Free.	Free.	Free.	Free.	GREASE
Free.	Free.	Free.	Free.	Free.	GREAVES
Free.	Free.	Free.	Free.	Free.	Tallow
Free.	Free.	Free.	Free.	Free.	GUANO
Free.	Free.	Free.	Free.	Free.	GUM
1 0 0*	1 0 0*	1 0 0*	1 0 0*	1 0 0*	GUNPOWDER
Free.	Free.	Free.	Free.	Free.	GUN STOCKS
Free.	Free.	Free.	Free.	Free.	GYPSEUM

ARTICLES	1845-46			1846-47			1847-48					
	£	s.	d.	£	s.	d.	£	s.	d.			
IMPORTS.												
<i>(Act 8 & 9 Vic., cap. 90.)</i> 4th August 1845.												
Hair, viz. :—												
Camel's Hair or Wool				Free.	Free.	Free.	Free.	Free.	Free.			
Cow, Ox, Bull, or Elk Hair				Free.	Free.	Free.	Free.	Free.	Free.			
Goat's Hair or Wool				Free.	Free.	Free.	Free.	Free.	Free.			
Horse Hair				Free.	Free.	Free.	Free.	Free.	Free.			
Human				Free.	Free.	Free.	Free.	Free.	Free.			
Unenumerated				Free.	Free.	Free.	Free.	Free.	Free.			
Manufactures of Hair or Goat's Wool, or of Hair or Goat's Wool, and any other Material, and Articles of such Manufacture, wholly or in part made up, not particularly enumerated or otherwise charged with duty												
				<i>(Act 9 & 10 Vic., cap. 23.)</i> 26th June 1846.								
				15	0	0*	10	0	0	10	0	0
Of and from British Possessions				7	10	0*	5	0	0	5	0	0
				<i>(Act 9 & 10 Vic., cap. 23.)</i>								
Hams of all kinds				0	14	0*	0	7	0	0	7	0
Of and from British Possessions				0	3	6*	0	2	0	0	2	0
				<i>(Act 9 & 10 Vic., cap. 23.)</i>								
Harp Strings, or Lute Strings, Silvered				20	0	0*	10	0	0	10	0	0
Hats or Bonnets, viz. :—												
Of Chip				0	5	0*	0	3	6	0	3	6
Bast, Cane, or Horse-hair Hats or Bonnets, each Hat or Bonnet not exceeding 22 inches in diameter... ..				0	10	0*	0	7	6	0	7	6
Each Hat or Bonnet exceeding 22 inches in diameter				0	15	0*	0	10	0	0	10	0
Straw Hats or Bonnets				0	8	6*	0	5	0	0	5	0
Hats, Felt, Hair, Wool, or Beaver Hats				0	2	6*	0	2	0	0	2	0
Made of Silk, Silk Shag laid upon Felt, Linen, or other Material				0	3	6*	0	2	0	0	2	0
Hay				0	16	0*	Free.	Free.	Free.	Free.	Free.	Free.
Of and from British Possessions				0	8	0	Free.	Free.	Free.	Free.	Free.	Free.
Heath, for Brushes				Free.	Free.	Free.	Free.	Free.	Free.	Free.	Free.	Free.
Hellebore				Free.	Free.	Free.	Free.	Free.	Free.	Free.	Free.	Free.
Hemp, Dressed				Free.	Free.	Free.	Free.	Free.	Free.	Free.	Free.	Free.
Rough or Undressed, or any other Vegetable Substance of the Nature and Quality of Undressed Hemp, and applicable to the same purpose				Free.	Free.	Free.	Free.	Free.	Free.	Free.	Free.	Free.
Hides, not Tanned, Tawed, Curried, or in any way Dressed, Dry and Wet... ..				Free.	Free.	Free.	Free.	Free.	Free.	Free.	Free.	Free.
Tawed, Curried, or in any way Dressed, not being Varnished, Japanned, or Enamelled				0	0	4*	<i>(Act 9 & 10 Vic., cap. 23.)</i> Free.					
Of and from British Possessions				0	0	2*	Free.	Free.	Free.	Free.	Free.	Free.
If Varnished, Japanned, or Enamelled				0	0	6*	Free.	Free.	Free.	Free.	Free.	Free.
Of and from British Possessions				0	0	3*	Free.	Free.	Free.	Free.	Free.	Free.
Losh Hides				Free.	Free.	Free.	Free.	Free.	Free.	Free.	Free.	Free.

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

ARTICLES	1845-46	1846-47	1847-48
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
<i>Hides, viz. :—continued.</i>			
Muscovy or Russia Hides, or Pieces thereof, Tanned, Coloured, Shaved, or otherwise Dressed <i>Lb.</i>	(<i>Act 9 & 10 Vic., cap. 90.</i>) 4th August 1845. 0 0 4*	(<i>Act 9 & 10 Vic., cap. 23.</i>) 26th June 1846. Free.	Free.
Of and from British Possessions "	0 0 2*	Free.	Free.
Hides, or Pieces thereof, Raw or Undressed, Unenumerated. "	Free.	Free.	Free.
Hides, or Pieces thereof, Tawed, Curried, or in any way Dressed, not otherwise enumerated <i>For every £100 Value.</i>	10 0 0*	(<i>Act 9 & 10 Vic., cap. 23.</i>) Free.	Free.
Of and from British Possessions "	5 0 0*	Free.	Free.
Tails, Buffalo, Bull, Cow or Ox "	Free.	Free.	Free.
Tanned, not otherwise dressed "	Free.	Free.	Free.
Hones "	Free.	Free.	Free.
Honey <i>Cwt.</i>	0 10 0*	0 10 0*	0 10 0*
Of and from British Possessions "	0 5 0*	0 5 0*	0 5 0*
Hoofs of Cattle "	Free.	Free.	Free.
Hoops of Wood "	Free.	Free.	Free.
Hops <i>Cwt.</i>	4 10 0*	(<i>Act 9 & 10 Vic., cap. 23.</i>) 2 5 0	2 5 0
Horns, Horn Tips, and Pieces of Horn "	Free.	Free.	Free.
Indigo "	Free.	Free.	Free.
Ink, for Printers <i>Cwt.</i>	0 10 0*	(<i>Act 9 & 10 Vic., cap. 23.</i>) Free.	Free.
Inkle, unwrought "	Free.	Free.	Free.
Wrought <i>Lb.</i>	0 1 0*	(<i>Act 9 & 10 Vic., cap. 23.</i>) Free.	Free.
Of and from British Possessions "	0 6 0*	Free.	Free.
Iron, Ore of "	Free.	Free.	Free.
Pig "	Free.	Free.	Free.
Bars, unwrought "	Free.	Free.	Free.
Old broken or Cast Iron "	Free.	Free.	Free.
And Steel, wrought, not otherwise enumerated <i>For every £100 Value.</i>	15 0 0*	(<i>Act 9 & 10 Vic., cap. 23.</i>) 10 0 0	10 0 0
Bloom "	Free.	Free.	Free.
Chromate of "	Free.	Free.	Free.
Slit or hammered into Rods "	Free.	Free.	Free.
Cast... .. "	Free.	Free.	Free.
Hoops "	Free.	Free.	Free.
Isinglass <i>Cwt.</i>	0 5 0	0 5 0	0 5 0
Jalap "	Free.	Free.	Free.

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49	1849-50	1850-51	1851-52	1852-53	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
					HIDES, viz. :-
Free.	Free.	Free.	Free.	Free.	} Muscovy, &c.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	Pieces, Raw, &c.
Free.	Free.	Free.	Free.	Free.	} Tawed, &c.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	Tails
Free.	Free.	Free.	Free.	Free.	Tanned
Free.	Free.	Free.	Free.	Free.	HONES
0 10 0*	0 10 0*	0 10 0*	0 10 0*	0 10 0*	} HONEY
0 5 0*	0 5 0*	0 5 0*	0 5 0*	0 5 0*	
Free.	Free.	Free.	Free.	Free.	HOOPS OF CATTLE
Free.	Free.	Free.	Free.	Free.	HOOPS OF WOOD
2 5 0	2 5 0	2 5 0	2 5 0	2 5 0	HOPS
Free.	Free.	Free.	Free.	Free.	HORNS
Free.	Free.	Free.	Free.	Free.	INDIGO
Free.	Free.	Free.	Free.	Free.	INK
Free.	Free.	Free.	Free.	Free.	INKLE, Un-
Free.	Free.	Free.	Free.	Free.	wrought
Free.	Free.	Free.	Free.	Free.	} Wrought
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	IRON, Ore of
Free.	Free.	Free.	Free.	Free.	Pig
Free.	Free.	Free.	Free.	Free.	Bars
Free.	Free.	Free.	Free.	Free.	Old broken
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	And Steel
Free.	Free.	Free.	Free.	Free.	Bloom
Free.	Free.	Free.	Free.	Free.	Chromate of
Free.	Free.	Free.	Free.	Free.	Slit, &c.
Free.	Free.	Free.	Free.	Free.	Cast
Free.	Free.	Free.	Free.	Free.	Hoops
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	ISINGLASS
Free.	Free.	Free.	Free.	Free.	JALAP

ARTICLES	1845-46	1846-47	1847-48
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Japanned or Lacquered Ware <i>For every £100 Value.</i>	15 0 0*	10 0 0	10 0 0
Jet	Free.	Free.	Free.
Jewels, Emeralds, and all other precious Stones, viz. :—			
Unset	Free.	Free.	Free.
Set <i>For every £100 Value.</i>	10 0 0*	10 0 0*	10 0 0*
Juice of Lemons, Limes or Oranges	Free.	Free.	Free.
Kingwood	Free.	Free.	Free.
Kernels of Walnuts and Kernels of Peach Stones commonly used for expressing Oil therefrom	Free.	Free.	Free.
Lac, viz., Stick Lac	Free.	Free.	Free.
Lace, viz. —			
Thread <i>For every £100 Value.</i>	12 10 0*	(Act 9 & 10 Vic., cap. 23.) 10 0 0	10 0 0
Made by the Hand, commonly called Cushion or Pillow Lace, whether of Linen, Cotton or Silken Thread	12 10 0*	10 0 0	10 0 0
Lamp Black <i>Cwt.</i>	1 0 0*	(Act 9 & 10 Vic., cap. 23.) Free.	Free.
Lapis Calaminaris	Free.	Free.	Free.
Lard	Free.	Free.	Free.
Latten	Free.	Free.	Free.
Shaven	Free.	Free.	Free.
Wire <i>For every £100 Value.</i>	12 10 0*	(Act 9 & 10 Vic., cap. 25.) 10 0 0	10 0 0
Lavender Flowers	Free.	Free.	Free.
Lead, Ore of	Free.	Free.	Free.
Black	Free.	Free.	Free.
Pig and Sheet <i>Ton.</i>	1 0 0*	1 0 0*	1 0 0*
Of and from British Possessions	0 5 0*	0 5 0*	0 5 0*
Red	Free.	Free.	Free.
White	Free.	Free.	Free.
Chromate	Free.	Free.	Free.
Manufactures of, not otherwise enumerated <i>For every £100 Value.</i>	15 0 0*	(Act 9 & 10 Vic., cap. 23.) 10 0 0	10 0 0
Leather Manufactures, viz. :—			
Boots, Shoes, and Calashes, viz. —			
Women's Boots and Calashes <i>Dozen Pairs.</i>	0 12 0*	(Act 9 & 10 Vic., cap. 23.) 0 6 0	0 6 0
If lined or trimmed with Fur or other Trimming	0 15 0*	0 7 6	0 7 6

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53.

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	JAPANNED WARE
Free.			Free.			Free.			Free.			Free.			JET
Free.			Free.			Free.			Free.			Free.			JEWELS
Free.			Free.			Free.			Free.			Free.			Unset
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	Set
Free.			Free.			Free.			Free.			Free.			JUICE OF LEMONS
Free.			Free.			Free.			Free.			Free.			KING WOOD
Free.			Free.			Free.			Free.			Free.			KERNELS OF WALNUTS
Free.			Free.			Free.			Free.			Free.			LAC
															LACE, viz. :—
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Thread
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Made by Hand
Free.			Free.			Free.			Free.			Free.			LAMP BLACK
Free.			Free.			Free.			Free.			Free.			LAPIS CALAMINARIS
Free.			Free.			Free.			Free.			Free.			LARD
Free.			Free.			Free.			Free.			Free.			LATTEN
Free.			Free.			Free.			Free.			Free.			Shyven
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Wire
Free.			Free.			Free.			Free.			Free.			LAVENDER FLOWERS
Free.			Free.			Free.			Free.			Free.			LEAD
Free.			Free.			Free.			Free.			Free.			Black
(11 & 12 V(c., c. 187.) 5th September 1848. 0 2 6			0 2 6			0 2 6			0 2 6			0 2 6			Pig and Sheet
Free.			Free.			Free.			Free.			Free.			Red
Free.			Free.			Free.			Free.			Free.			White
Free.			Free.			Free.			Free.			Free.			Chromate
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Manufactures of
															LEATHER, viz. :—
															Boots and Shoes, viz. —
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	Women's
0	7	6	0	7	6	0	7	6	0	7	6	0	7	6	Lined with Fur

ARTICLES	1845-46			1846-47			1847-48		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
Leather Manufactures, viz. :—continued.									
Boots, Shoes, and Calashes, viz. :—continued.									
Shoes with Cork, or double Soles, quilted Shoes and Clogs Dozen Pairs.	(Act 8 & 9 Vic., cap. 80.) 4th August 1845. 0 10 0*			0 5 0			0 5 0		
If trimmed or lined with Fur or other Trimming "	0 12 0*			0 6 0			0 6 0		
Shoes of Silk, Satin Jean, or other Stuffs, Kid, Morocco, or other Leather... .. "	0 9 0*			0 4 6			0 4 6		
If trimmed or lined with Fur or other Trimming "	0 10 0*			0 5 0			0 5 0		
Girls' Boots, Shoes and Calashes, not exceeding 7 inches in length, to be charged with two-thirds of the duties chargeable on the foregoing descriptions.									
Men's Boots Dozen Pairs.	1 8 0*			0 14 0			0 14 0		
Shoes "	0 14 0*			0 7 0			0 7 0		
Boys' Boots and Shoes, not exceeding 7 inches in length, to be charged with two-thirds of the above duties on Men's Boots.									
Boot Fronts, not exceeding 9 inches in height ... Dozen Pairs.	0 3 6*			0 1 9			0 1 9		
Exceeding 9 inches in height "	0 5 6*			0 2 9			0 2 9		
Out into shapes, or any article made of Leather, or any manufacture whereof Leather is the most valuable part, not otherwise enumerated or described For every £100 Value.	15 0 0*			10 0 0			10 0 0		
Gloves of Leather, viz. :—									
Habit Mitts Dozen Pairs.	0 2 4*			0 2 4*			0 2 4*		
Gloves "	0 3 6*			0 3 6*			0 3 6*		
Men's Gloves "	0 3 6*			0 3 6*			0 3 6*		
Women's Gloves or Mitts "	0 4 6*			0 4 6*			0 4 6*		
Leaves of Roses	Free.			Free.			Free.		
Leeches	Free.			Free.			Free.		
Lentils	Free.			Free.			Free.		
Lignum Vitæ	Free.			Free.			Free.		
Linen, or Linen and Cotton, viz. :—									
Cambrics and Lawns, commonly called French Lawns, the Piece not exceeding Eight Yards in Length, and not exceeding Seven-eighths of a Yard in Breadth, and so in proportion for any greater or less Quantity.									
Plain Piece.	0 5 0*			(Act 9 & 10 Vic., cap. 28.) 26th June 1846. 0 2 6			0 2 6		
Bordered Handkerchiefs "	0 5 0*			0 2 6			0 2 6		

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
															LEATHER, viz. :—
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	} Shoes
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	
0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	} Shoes of Silk, &c.
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	
			(Act 12 & 13 Vic., cap. 90.) 1st August 1849. Men's Boots and Shoss. If the Quarter do not exceed 2½ inches or the Vamp 4 inches in height from the Sole inside. <i>Dozen Pairs,</i> 0 7 0			0	7	0	0	7	0	0	7	0	} Men's Boots, &c.
0	14	0	If either the Quarter or Vamp exceed the above dimensions but do not exceed 6 inches in height from the Sole inside. <i>Dozen Pairs,</i> 0 10 6			0	10	6	0	10	6	0	10	6	
0	7	0	If either the Quarter or Vamp do exceed 6 inches in height from the Sole inside. <i>Dozen Pairs,</i> 0 14 0			0	14	0	0	14	0	0	14	0	
0	1	9	0	1	9	0	1	9	0	1	9	0	1	9	} Boot Fronts
0	2	9	0	2	9	0	2	9	0	2	9	0	2	9	
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Cut, &c.
0	2	4*	0	2	4*	0	2	4*	0	2	4*	0	2	4*	Habit Mitts
0	3	6*	0	3	6*	0	3	6*	0	3	6*	0	3	6*	Gloves
0	3	6*	0	3	6*	0	3	6*	0	3	6*	0	3	6*	Men's Gloves
0	4	6*	0	4	6*	0	4	6*	0	4	6*	0	4	6*	Women's Gloves
Free.			Free.			Free.			Free.			Free.			LEAVES OF ROSES
Free.			Free.			Free.			Free.			Free.			LEECHES
Free.			Free.			Free.			Free.			Free.			LENTILS
Free.			Free.			Free.			Free.			Free.			LIGNUM VITÆ
															LINEN
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	Plain
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	Bordered Handkerchiefs

ARTICLES	1845-46	1846-47	1847-48
IMPORTS.			
<i>Linen, or Linen and Cotton, viz. :-continued.</i>			
Lawns of any Sort, not French	For every £100 Value.	15 0 0 ⁴	10 0 0
Damaaks... ..	Square Yard.	0 0 10*	0 0 5
Damaak Diaper... ..	"	0 0 5*	0 0 2½
Plain Linens and Diaper, not otherwise enumerated or described, and whether chequered or striped with Dyed Yarn or not... ..	For every £100 Value.	15 0 0*	Free.
Sails	"	15 0 0*	10 0 0
In actual use of a British Ship and fit and necessary for such Ship, and not other- wise disposed of	"	Free.	Free.
If and when otherwise disposed of	For every £100 Value.	15 0 0*	10 0 0
Manufactures of Linen, or of Linen mixed with Cotton or with Wool, not particularly enumerated or otherwise charged with Duty	"	15 0 0*	Free.
Liquorice Roots	Cwt.	1 0 0*	1 0 0*
Of and from British Possessions	"	0 10 0*	0 10 0*
Paste	"	1 0 0*	1 0 0
Of and from British Possessions	"	0 10 0*	0 10 0
Juice	"	1 7 6*	1 0 0
Of and from British Possessions	"	0 10 0*	0 10 0
Powder	"	1 15 0*	1 15 0*
Of and from British Possessions	"	0 15 0*	0 15 0*
Litharge	"	Free.	Free.
Live Creatures illustrative of Natural History	"	Free.	Free.
Logwood	"	Free.	Free.
Macaroni and Vermicelli	Lb.	0 0 1*	0 0 1*
Mace	"	0 2 6*	0 2 6*
Madder... ..	"	Free.	Free.
Root	"	Free.	Free.
Magna Græcia Ware	For every £100 Value.	5 0 0*	Free.
Mahogany	"	Free.	Free.
Marganese Ore	"	Free.	Free.
Marna	"	Free.	Free.
Measures, not enumerated	"	Free.	Free.

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
															LINEN, viz. :-
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Lawns
0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	Damaaks
0	0	2½	0	0	2½	0	0	2½	0	0	2½	0	0	2½	Damask Diaper
Free.			Free.			Free.			Free.			Free.			Plain Linens
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Sails
Free.			Free.			Free.			Free.			Free.			
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Manufactures of
Free.			Free.			Free.			Free.			Free.			
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	LIQUORICE ROOTS
1	0	0*	1	0	0*	1	0	0*	1	0	0*	1	0	0*	
0	10	0*	0	10	0*	0	10	0*	0	10	0*	0	10	0*	
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	Paste
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	Juice
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	
1	16	0*	1	15	0*	1	15	0*	1	15	0*	1	15	0*	Powder
0	15	0*	0	15	0*	0	15	0*	0	15	0*	0	15	0*	
Free.			Free.			Free.			Free.			Free.			LITHARGE
Free.			Free.			Free.			Free.			Free.			LIVE CREATURES
Free.			Free.			Free.			Free.			Free.			LOGWOOD
0	0	1*	0	0	1*	0	0	1*	0	0	1*	0	0	1*	MACARONI
0	2	6*	0	2	6*	0	2	6*	0	2	6*	0	2	6*	MACE
Free.			Free.			Free.			Free.			Free.			MADDER
Free.			Free.			Free.			Free.			Free.			Root
Free.			Free.			Free.			Free.			Free.			MAGNA GRÆCIA WARE
Free.			Free.			Free.			Free.			Free.			MAHOGANY
Free.			Free.			Free.			Free.			Free.			MANGANISE ORE
Free.			Free.			Free.			Free.			Free.			MANNA
Free.			Free.			Free.			Free.			Free.			MANURES

ARTICLES	1845-46			1846-47			1847-48						
	£	s.	d.	£	s.	d.	£	s.	d.				
IMPORTS.													
Manuscripts	Lb.	(Act 8 & 9 Vic., cap. 80.) 4th August 1845.	0	0	2*	(Act 9 & 10 Vic., cap. 23.) 26th June 1846. Free.			Free.				
Maps or Charts, or parts thereof, plain or coloured	Each.		0	0	1*	(Act 9 & 10 Vic., c. 23.) Free.			Free.				
Maple Wood ... ..	...		Free.			Free.			Free.			
Marmalade	Lb.		0	0	6*	0	0	6*	0	0	6*		
Of and from British Possessions	"		0	0	1*	0	0	1*	0	0	1*		
Mats and Matting	For every £100 Value.		5	0	0*	(Act 9 & 10 Vic., cap. 102.) 28th August 1846. Mats, Dunnage, not of greater value than 10s. per 1,000. Free.	5	0	0*	5	0	0*	
Of and from British Possessions	"		2	10	0*		2	10	0*	2	10	0*	
Mattresses	"		10	0	0*	(Act 9 & 10 Vic., cap. 23.) Free.			Free.				
Mead	Gallon.		0	5	6*	0	5	6*	0	5	6*		
Meat, salted or fresh, not otherwise described	Cwt.		0	8	0*	(Act 9 & 10 Vic., cap. 23.) Free.			Free.				
Of and from British Possessions	"		0	2	0*	Free.			Free.				
Medals of Gold or Silver... ..	...		Free.			Free.			Free.			
Of any other sort	For every £100 Value.		5	0	0*	(Act 9 & 10 Vic., cap. 23.) Free.			Free.				
Medlars	Bushel.		0	1	0*	0	1	0*	0	1	0*		
Of and from British Possessions	"		0	0	6*	0	0	6*	0	0	6*		
Mercury, prepared	For every £100 Value.		10	0	0*	10	0	0*	10	0	0*		
Metal, viz. :—													
Bell ... ..	...		Free.			Free.			Free.			
Leaf (except Leaf Gold)	Packet containing 250 Leaves.		0	0	1*	0	0	1*	0	0	1*		
Mill Boards	Cwt.		1	10	0*	1	10	0*	1	10	0*		
Minerals and Fossils, unenumerated	...		Free.			Free.			Free.				
Models of Cork or Wood ... ..	...		Free.			Free.			Free.			
Molasses, viz. :—													
The growth and produce of any British Possession in America, or 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	Cwt.	(Act 8 & 9 Vic., c. 5.) From 15th March 1845.	0	5	3	(Act 9 & 10 Vic., c. 23.) From 18th August 1846.	0	5	3	(Act 9 & 10 Vic., c. 23.) From 5th July 1847.	0	5	3
The growth and produce of any other British Possession within the limits of the East India Company's Charter	"	Not separately rated				0	6	6		0	6	4	
The growth and produce of China, Java, or Manilla, or of any foreign country, the Sugars of which were admissible as not being the produce of slave labour, and imported either from the country of its growth or from some British Possession, having first been imported into such British Possession from the country of its growth	"		0	8	9	The growth and produce of any foreign country Cwt. 0 7 10			0	7	6		
Not otherwise charged with duty	"		1	3	9		0	15	8	0	15	8	
Morphia and its Salts	Lb.		0	5	0*	0	5	0*	0	5	0*		

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49	1849-50	1850-51	1851-52	1852-53	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Free.	Free.	Free.	Free.	Free.	MANUSCRIPTS
Free.	Free.	Free.	Free.	Free.	MAPS or CHARTS
Free.	Free.	Free.	Free.	Free.	MAPLE WOOD
0 0 6*	0 0 6*	0 0 6*	0 0 6*	0 0 6*	} MARMALADE
0 0 1*	0 0 1*	0 0 1*	0 0 1*	0 0 1*	
Free.	Free.	Free.	Free.	Free.	MATS, DUNNAGE
5 0 0*	5 0 0*	5 0 0*	5 0 0*	5 0 0*	} MATS and MATTING
2 10 0*	2 10 0*	2 10 0*	2 10 0*	2 10 0*	
Free.	Free.	Free.	Free.	Free.	MATTRESSES
0 5 6*	0 5 6*	0 5 6*	0 5 6*	0 5 6*	MEAD
Free.	Free.	Free.	Free.	Free.	} MEAT
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	MEDALS
Free.	Free.	Free.	Free.	Free.	Of any sort.
0 1 0*	0 1 0*	0 1 0*	0 1 0*	0 1 0*	} MEDLARS
0 0 6*	0 0 6*	0 0 6*	0 0 6*	0 0 6*	
10 0 0*	10 0 0*	10 0 0*	10 0 0*	10 0 0*	MERCURY
Free.	Free.	Free.	Free.	Free.	METAL, viz. :—
Free.	Free.	Free.	Free.	Free.	Bell
0 0 1*	0 0 1*	0 0 1*	0 0 1*	0 0 1*	Leaf
1 10 0*	1 10 0*	1 10 0*	1 10 0*	1 10 0*	MILL BOARDS
Free.	Free.	Free.	Free.	Free.	MINERALS
Free.	Free.	Free.	Free.	Free.	MODELS
(Act 11 & 12 Vic., c. 97.) From 10th July 1848. The growth and pro- duce of any British Possession into which the importa- tion of Foreign Sugar is prohibited, and imported from thence. Cwt. 0 4 10	(Act 11 & 12 Vic., c. 97.) From 5th July 1849.	(Act 11 & 12 Vic., c. 97.) From 5th July 1850.	(Act 11 & 12 Vic., c. 97.) From 5th July 1851.	(Act 11 & 12 Vic., c. 97.) From 5th July 1852	} MOLASSES
The growth and pro- duce of any other British Possession, being imported from any such Possession. Cwt. 0 5 10					
The growth and pro- duce of any foreign country, and not otherwise charged with duty. Cwt. 0 6 11					
0 5 0*	0 5 0*	0 5 0*	0 5 0*	0 5 0*	MORPHIA

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
															MOSS, viz. :—	
		Free.			Free.			Free.			Free.			Free.	Lichen	
		Free.			Free.			Free.			Free.			Free.	Islandicus	
		Free.			Free.			Free.			Free.			Free.	Rock	
		Free.			Free.			Free.			Free.			Free.	Other than	
		Free.			Free.			Free.			Free.			Free.	Rock.	
		Free.			Free.			Free.			Free.			Free.	MOTHER-O'-	
		Free.			Free.			Free.			Free.			Free.	PEARL SHELLS	
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	MUSICAL	
		Free.			Free.			Free.			Free.			Free.	INSTRUMENTS	
		Free.			Free.			Free.			Free.			Free.	MUSK	
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	MUSTARD FLOUR	
		Free.			Free.			Free.			Free.			Free.	MYROBOLANE	
		Free.			Free.			Free.			Free.			Free.	BERRIES	
		Free.			Free.			Free.			Free.			Free.	MYRRH	
		Free.			Free.			Free.			Free.			Free.	NICARAGUA	
		Free.			Free.			Free.			Free.			Free.	WOOD	
		Free.			Free.			Free.			Free.			Free.	NICKEL	
		Free.			Free.			Free.			Free.			Free.	Metallic	
		Free.			Free.			Free.			Free.			Free.	Arsenate of,	
		Free.			Free.			Free.			Free.			Free.	&c.	
		Free.			Free.			Free.			Free.			Free.	NITRE	
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	NUTMEGS	
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	} Wild	
																NUTS, viz. :—
		Free.			Free.			Free.			Free.			Free.	Chestnuts	
		Free.			Free.			Free.			Free.			Free.	Coco Nuts	
		Free.			Free.			Free.			Free.			Free.	Pistachio Nuts	
0	2	0*	0	2	0*	0	2	0*	0	2	0*	0	2	0*	Small Nuts	
0	2	0*	0	2	0*	0	2	0*	0	2	0*	0	2	0*	Walnuts	
		Free.			Free.			Free.			Free.			Free.	Nuts and	
		Free.			Free.			Free.			Free.			Free.	Kernels	
		Free.			Free.			Free.			Free.			Free.	Nuts and	
0	5	0*	0	5	0*	0	5	0*	0	5	0*	0	5	0*	Kernels, &c.	
		Free.			Free.			Free.			Free.			Free.	NUX VOMICA	
		Free.			Free.			Free.			Free.			Free.	OAKUM	
		Free.			Free.			Free.			Free.			Free.	OCHRE	
0	0	2*	0	0	2*	0	0	2*	0	0	2*	0	0	2*	OIL OF ALMONDS	
0	0	2*	0	0	2*	0	0	2*	0	0	2*	0	0	2*	Bays	
		Free.			Free.			Free.			Free.			Free.	Animal	
		Free.			Free.			Free.			Free.			Free.	Castor	

(Act 12 & 13 Vic., cap. 59.)
1st August 1849.
Nutmegs, Wild, not
in the shell.

Lb. 0 0 5

ARTICLES	1845-46			1846-47			1847-48			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
<i>Oil—continued.</i>										
Chemical, Essential or Perfumed	<i>Lb.</i>	0	1	0	0	1	0	0	1	0
Of Cloves	"	0	3	0	0	3	0	0	3	0
Lard	"	Free.			Free.			Free.		
Cocoa Nut	"	Free.			Free.			Free.		
Linseed	"	Free.			Free.			Free.		
Hempseed and Rapeseed	"	Free.			Free.			Free.		
Olive	"	Free.			Free.			Free.		
Palm	"	Free.			Free.			Free.		
Paran	"	Free.			Free.			Free.		
Rock	"	Free.			Free.			Free.		
Seed, unenumerated	"	Free.			Free.			Free.		
Train, Blubber, and Spermaceti, Oil and Head Matter, the Produce of Fish or Creatures living in the Sea, caught by the Crews of British Vessels, and imported direct from the Fishery, or from any British Possession, in a British Vessel	"	Free.			Free.			Free.		
Train and Blubber, the Produce of Fish or Creatures living in the Sea, of Foreign fishing	<i>Ton</i>	6	0	0*	(Act 3 & 9 Vic., cap. 80.) 1st January 1847. Free.			Free.		
Spermaceti of Foreign fishing	"	15	0	0*	15	0	0*	15	0	0*
Walnut	"	Free.			Free.			Free.		
Oil or Spirit of Turpentine	<i>Gal.</i>	0	5	0*	0	5	0*	0	5	0*
Of and from British Possessions	"	0	2	6*	0	2	6*	0	2	6*
Not particularly enumerated or described, nor otherwise charged with Duty	"	Free.			Free.			Free.		
Seed Cake	"	Free.			Free.			Free.		
Olibanum	"	Free.			Free.			Free.		
Olives	<i>Gallon.</i>	0	2	0*	0	2	0*	0	2	0*
Olive Wood	"	Free.			Free.			Free.		
Onions	<i>Bushel.</i>	0	0	6*	0	0	6*	0	0	6*
Of and from British Possessions	"	0	0	3*	0	0	3*	0	0	3*
Opium	<i>Lb.</i>	0	1	0*	0	1	0*	0	1	0*
Orange Flower Water... ..	"	0	0	1*	0	0	1*	0	0	1*
Oranges and Lemons, viz. :—										
In Chests and Boxes, not exceeding 5,000 Cubic Inches	<i>Box.</i>	0	2	6*	0	2	6*	0	2	6*
In Chests and Boxes, over 5,000 Cubic Inches, and not exceeding 7,300	"	0	3	9*	0	3	9*	0	3	9*
Over 7,300 Cubic Inches, and not exceeding 14,000	"	0	7	6*	0	7	6*	0	7	6*
For every 1,000 Cubic Inches, exceeding 14,000, Loose	1,000.	4	0	7½*	0	0	7½*	0	0	7½*
Loose	1,000.	0	15	0*	0	15	0*	0	15	0*

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	OIL:—
0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	Chemical
Free.			Free.			Free.			Free.			Free.			Of Cloves
Free.			Free.			Free.			Free.			Free.			Lard
Free.			Free.			Free.			Free.			Free.			Cocoa Nut
Free.			Free.			Free.			Free.			Free.			Linseed
Free.			Free.			Free.			Free.			Free.			Hempseed, &c.
Free.			Free.			Free.			Free.			Free.			Olive
Free.			Free.			Free.			Free.			Free.			Palm
Free.			Free.			Free.			Free.			Free.			Paran
Free.			Free.			Free.			Free.			Free.			Rock
Free.			Free.			Free.			Free.			Free.			Seed
Free.			Free.			Free.			Free.			Free.			} Train, &c.
Free.			Free.			Free.			Free.			Free.			
(Act 8 & 9 Vic., cap. 90.) 1st January 1849. Free.			Free.			Free.			Free.			Free.			Spermaceti
Free.			Free.			Free.			Free.			Free.			Walnut
0	5	0*	0	5	0*	0	5	0*	0	5	0*	0	5	0*	} Oil or Spirit of Turpentine
0	2	6*	0	2	6*	0	2	6*	0	2	6*	0	2	6*	
Free.			Free.			Free.			Free.			Free.			Not enumerated
Free.			Free.			Free.			Free.			Free.			Seed Cake
Free.			Free.			Free.			Free.			Free.			OLIBANUM
0	2	0*	0	2	0*	0	2	0*	0	2	0*	0	2	0*	OLIVES
Free.			Free.			Free.			Free.			Free.			OLIVE WOOD
0	0	6*	0	0	6*	0	0	6*	0	0	6*	0	0	6*	} ONIONS
0	0	3*	0	0	3*	0	0	3*	0	0	3*	0	0	3*	
0	1	0*	0	1	0*	0	1	0*	0	1	0*	0	1	0*	OPIUM
0	0	1*	0	0	1*	0	0	1*	0	0	1*	0	0	1*	ORANGE FLOWER WATER
0	2	6*	0	2	6*	0	2	6*	0	2	6*	0	2	6*	} ORANGES, &c.
0	3	9*	0	3	9*	0	3	9*	0	3	9*	0	3	9*	
0	7	6*	0	7	6*	0	7	6*	0	7	6*	0	7	6*	
0	0	7½*	0	0	7½*	0	0	7½*	0	0	7½*	0	0	7½*	
0	15	0*	0	15	0*	0	15	0*	0	15	0*	0	15	0*	

ARTICLES	1845-46			1846-47			1847-48			
	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.										
<i>(Act 8 & 9 Vic., cap. 90.)</i>										
<i>4th August 1845.</i>										
Oranges and Lemons, viz. :—continued.										
Entered at Value, at the option of the Importer ...	<i>For every £100 Value.</i>			75	0	0*	75	0	0*	
Peel				Free.			Free.			
Orchal				Free.			Free.			
Ore, unenumerated				Free.			Free.			
Orpiment				Free.			Free.			
Orris Root				Free.			Free.			
Orsedew										
Painter's Colours, unenumerated, viz. :—										
Unmanufactured				Free.			Free.			
Manufactured	<i>For every £100 Value.</i>			10	0	0*	10	0	0*	
Palmetto Thatch				Free.			Free.			
Manufactures of, of or from Foreign Countries ...	<i>For every £100 Value.</i>			20	0	0				
Manufactures of, of and from British Possessions				5	0	0*	Free.		Free.	
Paper, viz. :—										
Brown, made of old Rope or Cordage only, without separating or extracting the Pitch or Tar therefrom, and without any Mixture of other Material therewith				<i>Lb.</i>	0	0	3*	0	0	3*
Printed, Painted, or Stained Paper, or Paper Hangings or Flock Paper				<i>Square Yard.</i>	0	1	0*	0	0	2
Waste, unless printed on in the English language, or Paper of any other Sort, not particularly enumerated or described nor otherwise charged with Duty				<i>Lb.</i>	0	0	4½*	0	0	4½*
Printed on in the English language					Prohibited.		—		—	
Parchment				<i>Dozen Sheets.</i>	0	0	6*	Free.		Free.
Partridge Wood, being Furniture Wood					—		Free.			Free.
Pasteboards				<i>Cwt.</i>	1	10	0*	1	10	0*
Pearls							Free.			Free.
Pears, Raw				<i>Bushel.</i>	0	0	6*	0	0	6*
Of and from British Possessions					0	0	3*	0	0	3*
Dried					0	2	0*	0	2	0*
Pencils	<i>For every £100 Value.</i>			15	0	0*	10	0	0	
Of Slate					15	0	0*	10	0	0
Pens					15	0	0*	Free.		Free.
Pepper, of all Sorts				<i>Lb.</i>	0	0	6*	0	0	6*
Percussion Caps				1,000.	0	0	4*	0	0	4*

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
75	0	0*	75	0	0*	75	0	0*	75	0	0*	75	0	0*	ORANGES, &c. :—
	Free.			Free.			Free.			Free.			Free.		Peel
	Free.			Free.			Free.			Free.			Free.		ORCHAL
	Free.			Free.			Free.			Free.			Free.		ORE
	Free.			Free.			Free.			Free.			Free.		ORPIMENT
	Free.			Free.			Free.			Free.			Free.		ORRIS ROOT
0	10	0*	0	10	0*	0	10	0*	0	10	0*	0	10	0*	ORSEDEW
	Free.			Free.			Free.			Free.			Free.		PAINTERS' COLOURS, viz.:—
	Free.			Free.			Free.			Free.			Free.		Unmanufactured
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	Manufactured
	Free.			Free.			Free.			Free.			Free.		PALMETTO THATCH
	Free.			Free.			Free.			Free.			Free.		
	Free.			Free.			Free.			Free.			Free.		
0	0	3*	0	0	3*	0	0	3*	0	0	3*	0	0	3*	PAPER, viz.—
															Brown
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	Printed, &c.
0	0	4½*	0	0	4½*	0	0	4½*	0	0	4½*	0	0	4½*	Waste
															Printed on
	Free.			Free.			Free.			Free.			Free.		PARCHMENT
	Free.			Free.			Free.			Free.			Free.		PATRIDGE WOOD
1	10	0*	1	10	0*	1	10	0*	1	10	0*	1	10	0*	PASTEBOARDS
	Free.			Free.			Free.			Free.			Free.		PEARLS
0	0	6*	0	0	6*	0	0	6*	0	0	6*	0	0	6*	PEARS, RAW
0	0	3*	0	0	3*	0	0	3*	0	0	3*	0	0	3*	
0	2	0*	0	2	0*	0	2	0*	0	2	0*	0	2	0*		Dried
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	PENCILS
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Of slate
	Free.			Free.			Free.			Free.			Free.		PENS
0	0	6*	0	0	6*	0	0	6*	0	0	6*	0	0	6*	PEPPER
0	0	4*	0	0	4*	0	0	4*	0	0	4*	0	0	4*	PERCUSSION CAPS

ARTICLES	1845-46			1846-47			1847-48		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
Perfumery, not otherwise charged	<i>For every £100 Value.</i>			<i>(Act 8 & 9 Vic., cap. 10.)</i> 4th August 1845.			<i>(Act 9 & 10 Vic., cap. 23.)</i>		
	20	0	0*	10	0	0	10	0	0
Perry	<i>Tw.</i>			10	10	0*	5	5	0
Pewter, Manufactures of	<i>For every £100 Value.</i>			15	0	0*	10	0	0
Phosphorus ... ..	..			10	0	0*	10	0	0*
Pickles preserved in Vinegar	<i>Gallon.</i>			0	0	4	0	0	4
Or Vegetables preserved in Salt	<i>For every £100 Value.</i>			5	0	0	5	0	0
Pictures	<i>Each.</i>			0	1	0*	0	1	0*
And further	<i>Square Foot.</i>			0	1	0*	0	1	0*
About 200 square feet	<i>Each.</i>			10	0	0*	10	0	0*
Pimento	<i>Cwt.</i>			0	5	0*	0	5	0*
Pink Root ... ..	..			Free.			Free.		Free.
Pitch ... ..	..			Free.			Free.		Free.
Burgandy ... ..	..			Free.			Free.		Free.
Plantains	<i>Cwt.</i>			0	0	2*	<i>(Act 9 & 10 Vic., cap. 23.)</i> 26th June 1846. Free.		
Plants, Shrubs, and Trees, alive ... ..	..			Free.			Free.		Free.
Plaster of Paris ... ..	..			Free.			Free.		Free.
Plate of Gold	<i>For every £100 Value.</i>			10	0	0*	10	0	0*
	..			Together with the Stamp Duty.			Together with the Stamp Duty.		
Silver, gilt and ungilt ... ..	..			10	0	0*	10	0	0*
	..			Together with the Stamp Duty.			Together with the Stamp Duty.		
Battered ... ..	..			Free.			Free.		Free.
Wire, gilt or plated	<i>For every £100 Value.</i>			12	10	0*	<i>(Act 9 & 10 Vic., cap. 23.)</i> 10 0 0		
Silver ... ..	..			12	10	0*	10	0	0
Platina and Ore of ... ..	..			Free.			Free.		Free.
Platting, or other Manufactures to be used in, or proper for making Hats or Bonnets, viz:—	..			..			..
Willow Squares	<i>For every £100 Value.</i>			Not separately rated in 1845-46.			<i>(Act 9 & 10 Vic., cap. 102.)</i> 28th August 1846. 10 0 0		
Of Bast, Cane, or Horse Hair	<i>Lb.</i>			0	10	0*	0	10	0*
Of Chip ... ..	..			Free.			Free.		Free.
Platting of Straw	<i>Lb.</i>			0	7	6*	<i>(Act 9 & 10 Vic., cap. 23.)</i> 0 5 0		
Plums, dried or preserved	<i>Cwt.</i>			1	7	6*	1	7	6*
Commonly called French Plums and Pruneloes ..	..			1	0	0*	1	0	0*
Preserved in Sugar	<i>Lb.</i>			0	0	6*	0	0	6*

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	PERFUMERY
5	5	0	5	5	0	5	5	0	5	5	0	5	5	0	PERRY
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	PEWTER
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	PHOSPHORUS
0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	PICKLES
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	Or Vegetables in Salt
0	1	0*	0	1	0*	0	1	0*	0	1	0*	0	1	0*	PICTURES
0	1	0*	0	1	0*	0	1	0*	0	1	0*	0	1	0*	
10	0*	0	10	0	0*	10	0	0*	10	0	0*	10	0	0*	
0	5	0*	0	5	0*	0	5	0*	0	5	0*	0	5	0*	PIMENTO
Free.			Free.			Free.			Free.			Free.			PINK ROOT
Free.			Free.			Free.			Free.			Free.			PITCH
Free.			Free.			Free.			Free.			Free.			Burgandy
Free.			Free.			Free.			Free.			Free.			PLANTAINS
Free.			Free.			Free.			Free.			Free.			PLANTS
Free.			Free.			Free.			Free.			Free.			PLASTER OF PARIS
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	PLATE OF GOLD
Together with the Stamp Duty.			Together with the Stamp Duty.			Together with the Stamp Duty.			Together with the Stamp Duty.			Together with the Stamp Duty.			
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	Silver
Together with the Stamp Duty.			Together with the Stamp Duty.			Together with the Stamp Duty.			Together with the Stamp Duty.			Together with the Stamp Duty.			
Free.			Free.			Free.			Free.			Free.			Battered
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Wire
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Silver
Free.			Free.			Free.			Free.			Free.			PLATINA
															PLATTING, &c., viz. :—
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Willow squares
0	10	0*	0	10	0*	0	10	0*	0	10	0*	0	10	0*	Of Bast, &c.
Free.			Free.			Free.			Free.			Free.			Of Chip
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	PLATTING OF STRAW
1	7	6*	1	7	6*	1	7	6*	1	7	6*	1	7	6*	PLUMS
1	0	0*	1	0	0*	1	0	0*	1	0	0*	1	0	0*	
0	0	6*	0	0	6*	0	0	6*	0	0	6*	0	0	6*	

ARTICLES						1845-46	1846-47	1847-48
						£ s. d.	£ s. d.	£ s. d.
IMPORTS.						(Act 8 & 9 Vic., cap. 90.) 4th August 1895.	(Act 9 & 10 Vic., cap. 23.) 26th June 1846.	
Pomatum	...	...	...	...	For every £100 Value.	20 0 0*	10 0 0	10 0 0
Pomegranates	...	...	...	...	1,000.	0 5 0*	0 5 0*	0 5 0*
Peel of	...	...	...	...	...	Free.	Free.	Free.
Pork, salted (not Hams)	...	...	...	...	Cwt.	0 8 0*	(Act 9 & 10 Vic., cap. 23.) Free.	Free.
Of and from British Possessions	..	...	...	..	..	0 2 0*	Free.	Free.
Fresh	...	...	...	...	..	0 8 0*	Free.	Free.
Of and from British Possessions	...	...	...	..	..	0 2 0*	Free.	Free.
Potatoes	...	...	...	...	..	0 0 2*	(Act 9 & 10 Vic., cap. 23.) Free.	Free.
Of and from British Possessions	...	...	...	..	..	0 0 1*	Free.	Free.
Potato Flour...	...	...	...	...	For every £100 Value.	20 0 0*	Cwt. 0 1 0	0 1 0
Pots, viz. :-								
Melting, for Goldsmiths	...	...	...	...	100.	0 3 2*	0 3 2*	0 3 2*
Of Stone	...	...	...	...	For every £100 Value.	20 0 0*	(Act 9 & 10 Vic., cap. 23.) 10 0 0	10 0 0
Powder, viz. :-								
Hair	...	...	...	...	Cwt.	1 0 0*	1 0 0*	1 0 0*
Perfumed	...	...	...	...	..	1 0 0*	1 0 0*	1 0 0*
Not otherwise enumerated or described, that will serve for the same use as Starch	...	...	...	...	..	0 10 0*	0 10 0*	0 10 0*
Poultry, alive or dead	...	...	...	...	For every £100 Value.	5 0 0*	5 0 0*	5 0 0*
Of and from British Possessions	...	...	...	..	..	2 10 0*	2 10 0*	2 10 0*
Prints and Drawings, plain or coloured, single	...	...	...	...	Each.	0 0 1*	0 0 1*	0 0 1*
Round or Sewn	...	...	...	...	Dozen.	0 0 3*	0 0 3*	0 0 3*
† See Note under Books.								
Prunes	...	...	...	...	Cwt.	0 7 0*	0 7 0*	0 7 0*
Prussiate of Potash	...	...	...	...	...	Free.	Free.	Free.
Puddings and Sausages	...	...	...	...	Lb.	0 0 3	0 0 1	0 0 1
Of and from British Possessions	...	...	...	..	..	0 0 1*		
Purple Wood, being Furniture Wood	...	...	...	...	...	—	(Act 9 & 10 Vic., cap. 23.) Free.	Free.
Quassia	...	...	...	...	Cwt.	0 10 0*	0 10 0*	0 10 0*
Quicksilver	...	...	...	...	..	Free.	Free.	Free.
Quills, viz. :-								
Goose	...	...	...	...	...	Free.	Free.	Free.
Swan	...	...	...	...	...	Free.	Free.	Free.
Quinces	...	...	...	...	1,000.	3 1 0*	0 1 0*	0 1 0*
Quinine, Sulphate of	...	...	...	...	Oz.	0 0 6*	0 0 6*	0 0 6*
Radices, viz. :-								
Contra-yerva, Enula Compara, Eringii, Ipecacuanha, Rhatania, Seneka, and Serpentina, or Snake Root	...	...	...	...	...	Free.	Free.	Free.

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	POMATUM
0	5	0*	0	5	0*	0	5	0*	0	5	0*	0	5	0*	POMEGRANATES
Free.			Free.			Free.			Free.			Free.			Peel of
Free.			Free.			Free.			Free.			Free.			} PORK
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			} POTATOES
Free.			Free.			Free.			Free.			Free.			
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	
															POTS, viz. :—
0	3	2*	0	3	2*	0	3	2*	0	3	2*	0	3	2*	Melting
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Of Stone
															POWDER, viz. :—
1	0	0*	1	0	0*	1	0	0*	1	0	0*	1	0	0*	Hair
1	0	0*	1	0	0*	1	0	0*	1	0	0*	1	0	0*	Perfumed
0	10	0*	0	10	0*	0	10	0*	0	10	0*	0	10	0*	Not otherwise enumerated
5	0	0*	5	0	0*	5	0	0*	5	0	0*	5	0	0*	} POULTRY
2	10	0*	2	10	0*	2	10	0*	2	10	0*	2	10	0*	
0	0	1*	0	0	1*	0	0	1*	0	0	1*	0	0	1*	PRINTS, &c.
0	0	3*	0	0	3*	0	0	3*	0	0	3*	0	0	3*	Bound or Sewn
0	7	0*	0	7	0*	0	7	0*	0	7	0*	0	7	0*	PRUNES
Free.			Free.			Free.			Free.			Free.			PRUSSIAN OF POTASH
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	PUDDINGS, &c.
Free.			Free.			Free.			Free.			Free.			PURPLE WOOD
10	0*		0	10	0*	0	10	0*	0	10	0*	0	10	0*	QUASSIA
Free.			Free.			Free.			Free.			Free.			QUICKSILVER
Free.			Free.			Free.			Free.			Free.			QUILLS, viz. :—
Free.			Free.			Free.			Free.			Free.			Goose
Free.			Free.			Free.			Free.			Free.			Swan
0	1	0*	0	1	0*	0	1	0*	0	1	0*	0	1	0*	QUINCES
0	0	6*	0	0	6*	0	0	6*	0	0	6*	0	0	6*	QUININE, &c.
Free.			Free.			Free.			Free.			Free.			RADIX, viz. :—
Free.			Free.			Free.			Free.			Free.			Conyaryva, &c.

ARTICLES	1845-46			1846-47			1847-48		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
<i>(Act 8 & 9 Vic., cap. 90.)</i>									
4th August 1845.									
Rags, viz. :—									
Old Rags, old Junk or Ropes, or old Fishing Nets, fit only for making Paper or Pasteboard ...			Free.			Free.			Free.
Pulps of Rags ...			Free.			Free.			Free.
Old Woollen ...			Free.			Free.			Free.
Raisins ...			0 15 0*			0 15 0*			0 15 0*
Of and from British Possessions ...			0 7 6*			0 7 6*			0 7 6*
Rape of Grapes ...			Free.			Free.			Free.
Red Wood or Guinea Wood ...			Free.			Free.			Free.
Rhubarb ...			Free.			Free.			Free.
Rice, viz. :—									
Not rough nor in the Husk ...			0 6 0*			0 1 0			0 1 0
Of and from British Possessions ...			0 0 6*			0 0 6			0 0 6
Rough and in the Husk ...			0 7 0*			0 1 0			0 1 0
Of and from British Possessions ...			0 0 1*			0 0 1			0 0 1
DRAWBACK. —Upon the exportation from the United Kingdom of any Foreign Rice or Paddy which shall have been cleaned therein and which shall have paid the Import Duties, a drawback equal in amount to the duty paid on every four bushels of Rough Rice or Paddy ...									
						As in 1845-6.			As in 1845-6.
Rosewood ...			Free.			Free.			Free.
Rosin ...			Free.			Free.			Free.
Saccharum Saturni ...			0 10 0*			0 10 0*			0 10 0*
Safflower ...			Free.			Free.			Free.
Saffron ...			Free.			Free.			Free.
Sago ...			0 1 0*			0 0 6			0 0 6
<i>(Act 9 & 10 Vic., cap. 23.)</i>									
Sal, viz. :—									
Ammoniac ...			Free.			Free.			Free.
Limonum ...			Free.			Free.			Free.
Prunelle ...			Free.			Free.			Free.
Salap or Salop ...			Free.			Free.			Free.
Salt ...			Free.			Free.			Free.
Saltpetre ...			Free.			Free.			Free.
Sanguis Draconia ...			Free.			Free.			Free.
Santa Maria Wood ...			Free.			Free.			Free.
Sapan Wood ...			Free.			Free.			Free.
Sarsaparilla ...			Free.			Free.			Free.
Sassafras ...			Free.			Free.			Free.

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ARTICLES	1845-46	1846-47	1847-48
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
	(Act 3 & 9 Vic., cap. 90.) 4th August 1845.		
Satin Wood	Free.	Free.	Free.
Saunders, Red, White, or Yellow	Free.	Free.	Free.
Sausages or Puddings Lb.	0 0 3*	(Act 9 & 10 Vic., cap. 23.) 26th June 1846.	
Of and from British Possessions "	0 0 1*	0 0 1	0 0 1
Scaleboards Cwt.	1 10 0*	1 10 0*	1 10 0*
Scammony	Free.	Free.	Free.
Seeds, viz. :—	(9 & 10 Vic., cap. 23.) 1st June 1846.		
Canary Bushel.	0 4 0*	Cwt. 0 5 0	0 5 0
Of and from British Possessions "	0 2 0*	" 0 2 6	0 2 6
Caraway Cwt.	0 10 0*	0 5 0	0 5 0
Of and from British Possessions "	0 5 0*	0 2 6	0 2 6
Carrot "	0 10 0*	0 5 0	0 5 0
Of and from British Possessions "	0 5 0*	0 2 6	0 2 6
Clover "	0 10 0*	0 5 0	0 5 0
Of and from British Possessions "	0 5 0*	0 2 6	0 2 6
Grass, of all sorts, not particularly enumerated or otherwise charged with Duty "	0 5 0*	0 5 0*	0 5 0*
Of and from British Possessions "	0 2 6*	0 2 6*	0 2 6*
Leek "	1 0 0*	0 5 0	0 5 0
Of and from British Possessions "	0 10 0*	0 2 6	0 2 6
Lucerne "	0 5 0*	0 5 0*	0 5 0*
Mustard Bushel.	0 1 3*	Cwt. 0 1 3	0 1 3
Of and from British Possessions "	0 0 6*	" 0 0 7½	0 0 7½
Onion Cwt.	1 0 0*	0 5 0	0 5 0
Of and from British Possessions "	0 10 0*	0 2 6	0 2 6
Trefoil "	0 5 0*	0 5 0*	0 5 0*
Of and from British Possessions "	0 2 6*	0 2 6*	0 2 6*
Acorns, Aniseed, Burnet, Colchicum, Cole, Coriander, Croton, Cummin, Fennugreek, Flax, Forest, Garden, unenumerated nor otherwise charged with Duty, Hemp, Lettuce, Linseed, Lupines, Maw, Millet, Parsley, Poppy, Quince, Rape, Sessamum, Shrub or Tree, Tarea, Worm, and all Seeds unenumerated, commonly used for expressing oil therefrom	Free.	Free.	Free.
All other Seeds not particularly enumerated or described, nor otherwise charged with Duty For every £100 Value.	10 0 0*	(9 & 10 Vic., cap. 23.)	
Of and from British Possessions "	5 0 0*	5 0 0	5 0 0
Senna	Free.	Free.	Free.
Ships, to be broken up, with their Tackle, Apparel, and Furniture (except Sails), viz. :—			
Foreign Ships or Vessels For every £100 Value.	25 0 0*	25 0 0*	25 0 0*
Foreign Ships, broken up "	10 0 0*	10 0 0*	10 0 0*

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Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
Free.			Free.			Free.			Free.			Free.			SATIN WOOD
Free.			Free.			Free.			Free.			Free.			SAUNDERS
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	} SAUSAGES OR PUDDINGS
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	
1	10	0*	1	10	0*	1	10	0*	1	10	0*	1	10	0*	SCALEBOARDS
Free.			Free.			Free.			Free.			Free.			SCAMMONY
															SEEDS, viz. :-
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	} Canary
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	} Carraway
0	2	6	0	2	6	0	2	6	0	2	6	2	2	6	
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	} Carrot
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	} Clover
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	
0	5	0*	0	5	0*	0	5	0*	0	5	0*	0	5	0*	} Grass
0	2	6*	0	2	6*	0	2	6*	0	2	6*	0	2	6*	
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	} Leek
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	
0	5	0*	0	5	0*	0	5	0*	0	5	0*	0	5	0*	Lucerne
0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	} Mustard
0	0	7½	0	0	7½	0	0	7½	0	0	7½	0	0	7½	
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	} Onion
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	
0	5	0*	0	5	0*	0	5	0*	0	5	0*	0	5	0*	} Trefoil
0	2	6*	0	2	6*	0	2	6*	0	2	6*	0	2	6*	
Free.			Free.			Free.			Free.			Free.			Acorns, &c.
5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	} Other Seeds
2	10	0	2	10	0	2	10	0	2	10	0	2	10	0	
Free.			Free.			Free.			Free.			Free.			SENNA.
															} SHIPS.
25	0	0*	25	0	0*	25	0	0*	25	0	0*	25	0	0*	
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	

ARTICLES	1845-46	1846-47	1847-48
IMPORTS.			
Ships, viz. :—continued—	(Act 8 & 9 Vic., cap. 90.) 4th August 1845.		
British Ships or Vessels, entitled to be registered as such, and not having been built in the United Kingdom	Free.	Free.	Free.
Shumac	Free.	Free.	Free.
Silk, viz. :—			
Knubs or Husks of Silk and Waste Silk	Free.	Free.	Free.
Raw Silk	Free.	Free.	Free.
Thrown Silk, not dyed	Free.	Free.	Free.
Dyed, viz. :—		(Act 9 & 10 Vic., cap. 23.) 26th June 1846.	
Singles or Tram Lb.	0 2 0*	Free.	Free.
Of and from British Possessions	0 1 0*	Free.	Free.
Organzine, or Crape Silk	0 2 0*	Free.	Free.
Of and from British Possessions	0 1 0*	Free.	Free.
Manufactures of Silk, or of Silk mixed with any other Material, the Produce of Europe, viz. :—		Manufactures of Silk, or of Silk mixed with Metal or any other Material, the Produce of Europe, viz. :— Silk or Satin, plain, striped, figured, or brocaded, viz. :— Broadstuffs, Lb. 0 5 0	
Silk or Satin, plain Lb.	0 11 0*	Articles thereof not otherwise enumerated, Lb. 0 6 0	
Or and at the Option of the Officers of the Customs For every £100 Value.	25 0 0*	Or and at the Option of the Officers of the Customs. For every £100 Value 15 0 0	
Silk, figured or brocaded Lb.	0 15 0*	Silk Gauze, or Crape, plain, striped, figured, or brocaded, viz. :— Broadstuffs, Lb. 0 9 0	
Or and at the Option of the Officers of the Customs For every £100 Value.	30 0 0*	Articles thereof not otherwise enumerated, Lb. 0 10 0	
Gauze, plain Lb.	0 17 0*	Or and at the Option of the Officers of the Customs. For every £100 Value 15 0 0	
Or and at the Option of the Officers of the Customs For every £100 Value.	30 0 0*	Gauze, of all descriptions, mixed with Silk, Satin, or any other Materials in less proportion than one-half part of the Fabric, viz. :— Broadstuffs, Lb. 0 9 0	
Gauze, figured or brocaded Lb.	1 7 6*	Articles thereof not otherwise enumerated, Lb. 0 10 0	
Or and at the Option of the Officers of the Customs For every £100 Value.	30 0 0*		
Grape, plain Lb.	0 16 0*		
Or and at the Option of the Officers of the Customs For every £100 Value.	30 0 0*		
Grape, figured Lb.	0 18 0*		
Or and at the Option of the Officers of the Customs For every £100 Value.	30 0 0*		

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
Free.			Free.			Free.			Free.			Free.			SHIPS
Free.			Free.			Free.			Free.			Free.			SHUMAC
Free.			Free.			Free.			Free.			Free.			}
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			} SILK
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			
Free.			Free.			Free.			Free.			Free.			
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	} Manufactures of Silk
0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	
15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	
0	9	0	0	9	0	0	9	0	0	9	0	0	9	0	} Silk Gauze
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	
15	0	0	15	0	0	15	0	0	15	0	0	15	0	0	
0	9	0	0	9	0	0	9	0	0	9	0	0	9	0	} Gauze
0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	

ARTICLES	1845-46			1846-47			1847-48		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
<i>Silk, viz. :—continued.</i>									
<i>Manufactures of Silk, &c.—continued.</i>									
	(Act 8 & 9 Vic., cap. 60.) 4th August 1845.			(Act 8 & 10 Vic., cap. 23.) 26th June 1846.					
				<i>Silk—continued.</i>					
				<i>Gauze—continued.</i>					
				Or and at the Option of the Officers of the Customs, For every £100 Value					
				15 0 0			15 0 0		
				Velvet, plain or figured, viz. :— Broadstuffs, Lb. 0 9 0			0 9 0		
				Articles thereof not otherwise enumerated, Lb. 0 10 0			0 10 0		
				Or and at the Option of the Officers of the Customs, For every £100 Value					
				15 0 0			15 0 0		
Velvet, plain Lb.	1	2	0*	Ribbons, plain silk, of one colour only, Lb. 0 6 0			0 6 0		
Or and at the Option of the Officers of the Customs For every £100 Value.	30	0	0*	Plain Satin, of one colour only, Lb. 0 8 0			0 8 0		
Velvet, figured Lb.	1	7	6*	Silk or Satin, striped, figured, or brocaded, or plain Ribbons of more than one colour, Lb. 0 10 0			0 10 0		
Or and at the Option of the Officers of the Customs For every £100 Value.	30	0	0*	Gauze, or Crape, plain, striped, figured, or brocaded, Lb. 0 14 0			0 14 0		
Ribbons, embossed or figured with Velvet ... Lb.	0	17	0*	Gauze, mixed with Silk, Satin, or other Materials, of less proportion than one-half part of the Fabric, Lb. 0 12 0			0 12 0		
Or and at the Option of the Officers of the Customs For every £100 Value.	30	0	0*	Velvet, or Silk, embossed with Velvet, Lb. 0 10 0			0 10 0		
And further, if mixed with Gold, Silver, or other Metals, in addition to the above Rates, when the Duty is not charged according to the Value Lb.	0	10	0*	Artificial Flowers, wholly or in part of Silk, For every £100 Value			25 0 0		
Fancy Silk Net or Tricot "	1	4	0*	Manufactures of Silk, or of Silk and any other Material called Push, commonly used for making Hats, Lb. 0 2 0			0 2 0		
Plain Silk Lace or Net, called Tulle Square Yard.	0	1	4*	Fancy Silk Net or Tricot, Lb. 0 8 0			0 8 0		
				Plain Silk Lace or Net, called Tulle, Lb. 0 8 0			0 8 0		

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49	1849-50	1850-51	1851-52	1852-53	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
		..			
15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	SILK :— Gauze
0 9 0	0 9 0	0 9 0	0 9 0	0 9 0	} Velvet
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	
15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	
0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	Ribbons, Silk
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	Satin
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	Silk or Satin, striped
0 14 0	0 14 0	0 14 0	0 14 0	0 14 0	Gauze or Crape
0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	Gauze
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	Velvet
25 0 0	25 0 0	25 0 0	25 0 0	25 0 0	Artificial Flowers
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Manufactures of Silk
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	Fancy Silk Net
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	Plain Silk Lace

ARTICLES	1845-46	1846-47	1847-48
IMPORTS.			
<p><i>Silk, viz. :—continued.</i></p>			
	£ s. d. (Act 8 & 9 Vic., cap. 90.) 4th August 1845.	£ s. d. (Act 9 & 10 Vic., cap. 23.) 26th June 1846.	£ s. d.
		<i>Silk, viz. :—cont.</i>	
		Manufactures of Silk, or of Silk and any other Mate- rials, not particu- larly enumerated or otherwise charged with Duty, For every £100 Value 15 0 0	15 0 0
		(Cap. 102.) Of and from a British Possession, For every £100 Value 5 0 0	5 0 0
		(Cap. 22.) Millinery of Silk, or of which the greater part of the Material is Silk, viz. :—Turbans or Caps, Each 0 3 6	0 3 6
		Hats or Bonnets, Each 0 7 0	0 7 0
		Dresses, Each 1 10 0	1 10 0
		Manufactures of Silk, or of Silk and any other Ma- terials, and Ar- ticles of the same, wholly or partially made up, not particu- larly enumerated or otherwise charged with Duty, For every £100 Value 15 0 0	15 0 0
		(Act 9 & 10 Vic., cap. 23.) 10 0 0	10 0 0
Silkworm Gut	For every £100 Value. 20 0 0*		
Skins, Furs, Pelts and Tails, or Pieces or Skin, raw or undressed, unenumerated	Free.	Free.	Free.
Skins, Furs, Pelts and Tails, or Pieces of Skin, tanned, curried, dressed, unenumerated	Free.	Free.	Free.
		(Act 9 & 10 Vic., cap. 23.) 10 0 0	10 0 0
Articles manufactured of Skins or Furs	For every £100 Value. 20 0 0*		
Of and from British Possessions	10 0 0*	5 0 0	5 0 0
Smalts	Cwt. 0 10 0	0 10 0	0 10 0
		(Act 9 & 10 Vic., cap. 23.) 1 0 0	1 0 0
Soap, Hard	1 10 0*		
Of and from British Possessions	1 0 0*	0 14 0	0 14 0
Soft	1 0 0*	0 14 0	0 14 0
Of and from British Possessions	0 15 0*	0 10 0	0 10 0
Naples	2 16 0*	1 0 0	1 0 0
		(Act 9 & 10 Vic., cap. 23.) 10 0 0	10 0 0
Spa Water	For every £100 Value. 15 0 0*		
Specimens of Minerals or Fossils, and all Specimens illustrative of Natural History	Free.	Free.	Free.

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by Act 9 & 10 Vic., cap. 23.

ARTICLES	1845-46			1846-47			1847-48		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
Speckled Wood	(Act 8 & 9 Vic., cap. 80.) 4th August 1845 Free.			Free.			Free.		
Spelter or Zinc, viz. :—									
Crude, in Cakes	Free.			Free.			Free.		
Rolled, but not otherwise manufactured	Free.			Free.			Free.		
Manufactures of	For every £100 Value.			10	0	0*	10	0	0*
Spermaceti, fine	25			0	0	0*	25	0	0*
Spirits or Strong Waters of all Sorts, viz. :—									
For every Gallon of such Spirits or Strong Waters of any Strength not exceeding the Strength of Proof by Sykes's Hydrometer, and so in proportion for any greater or less Strength than the Strength of Proof, and for any greater or less quantity than a Gallon, viz. :—									
Not being Spirits or Strong Waters the Produce of any British Possession in America, or any British Possession within the Limits of the East India Company's Charter, and not being sweetened Spirits or Spirits mixed with any Article, so that the degree of Strength thereof cannot be exactly ascertained by such Hydrometer									
	Gallon.			1	2	6†	(Act 9 & 10 Vic., cap. 83.) 26th June 1846. 0 15 0		
Spirits or Strong Waters the Produce of any British Possession in America, not being sweetened Spirits or Spirits so mixed as aforesaid									
	"			0	9	0†	(Act 9 & 10 Vic., cap. 102.) 28th August 1846. 0 8 10		
Rum, the Produce of any British Possession within the Limits of the East India Company's Charter, not being sweetened Spirits or Spirits so mixed as aforesaid, in regard to which the conditions of the Act 4 Vic., cap. 8, have or shall have been fulfilled									
	"			0	9	0†	(Act 10 & 11 Vic., cap. 83.) 11th May 1847. { England 0 8 7 Scotland 0 4 5 Ireland 0 3 5		
Rum Shrub, however sweetened, the Produce of and imported from such Possessions in regard to which the conditions of the Act 4 Vic., cap. 8, have or shall have been fulfilled, or the Produce of and imported from any British Possession in America									
	"			0	9	0†	(Act 9 & 10 Vic., cap. 102.) 28 August 1846. { England 0 8 7 Scotland 0 4 5 Ireland 0 3 5		
Spirits or Strong Waters, the Produce of any British Possession within the Limits of the East India Company's Charter, except Rum, in regard to which the conditions of the Act 4 Vic., cap. 8, have or shall have been fulfilled, not being sweetened Spirits or Spirits so mixed as aforesaid									
	"			0	15	0†	0 15 0†		
Spirits, Cordials, or Strong Waters, not being the Produce of any British Possession in America, nor any British Possession within the Limits of the East India Company's Charter, in regard to which the conditions of the Act 4 Vic., cap. 8, have or shall have been fulfilled, sweetened or mixed with any Article, so that the degree of Strength thereof cannot be exactly ascertained by Sykes's Hydrometer, and Perfumed Spirits to be used as Perfumery only									
	"			1	10	0†	1 10 0†		

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.
† With additional duty of 4d. per gallon, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49	1849-50	1850-51	1851-52	1852-53	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Free.	Free.	Free.	Free.	Free.	SPECKLED WOOD
Free.	Free.	Free.	Free.	Free.	SPELTER OR ZINC
Free.	Free.	Free.	Free.	Free.	Crude, in Cakes
Free.	Free.	Free.	Free.	Free.	Rolled
10 0 0*	10 0 0*	10 0 0*	10 0 0*	10 0 0*	Manufactures of
(Act 8 & 9 Vic., cap. 80.) 1st January 1849. Free.	Free.	Free.	Free.	Free.	SPERMACETI, FINE
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	
(Act 11 & 12 Vic., cap. 80.) 14th August 1848.					
0 8 2	0 8 2	0 8 2	0 8 2	0 8 2	
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	
(Act 11 & 12 Vic., cap. 80.) 14th August 1848.					
0 8 2	0 8 2	0 8 2	0 8 2	0 8 2	
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	
(Act 11 & 12 Vic., cap. 80.) 14th August 1848.					
0 8 2	0 8 2	0 8 2	0 8 2	0 8 2	SPIRITS, &c.
0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	
0 15 0†	0 15 0†	0 15 0†	0 15 0†	0 15 0†	
1 10 0†	1 10 0†	1 10 0†	1 10 0†	1 10 0†	

ARTICLES	1845-46	1846-47	1847-48
IMPORTS.			
<i>Spirits—continued.</i>			
Strong Waters, except Rum Shrub, being the Produce of any British Possession in America, or of any British Possession qualified as aforesaid, sweetened or mixed with any Article as aforesaid	Gallon.	1 0 0†	1 0 0†
Cordials and Liqueurs, except Rum Shrub, being the Produce of any British Possession in America, or of any British Possession within the Limits of the East India Company's Charter, in regard to which the conditions of the Act 4 Vic., cap. 8, have or shall have been fulfilled, sweetened or mixed with any Article, so that the degree of Strength thereof cannot be ascertained by Sykes's Hydrometer ..	"	0 9 0†	0 9 0†
Sponge	Free.	Free.	Free.
Squills, dried and not dried	Free.	Free.	Free.
Starch	Cwt.	0 10 0*	0 5 0
Of and from British Possessions	"	0 5 0*	0 2 6
Gum of, torried or calcined, commonly called British Gum	"	0 15 0*	0 5 0
Of and from British Possessions	"	0 15 0*	0 2 6
Stavesacre	Free.	Free.	Free.
Steel, Manufactures of	For every £100 Value	15 0 0*	10 0 0
Unwrought	Free.	Free.	Free.
Scrap Steel	Free.	Free.	Free.
Stones, in Lumps, not in any manner hewn, Slate and Marble in rough Blocks or Slabs, Limestone, Flint Stones, Felspar, and Stones for Potters' use, Pebble Stones, Stone to be used for the purpose of Lithography	Free.	Free.	Free.
In Blocks, shaped or rough scalped	Free.	Free.	Free.
Stone and Slate, hewn	Tm.	0 10 0*	0 10 0*
Of and from British Possessions	"	0 1 0*	0 1 0*
Marble, sawn, in Slabs, or otherwise manufactured	Cwt.	0 3 0*	0 3 0*
Of and from British Possessions	"	0 1 6*	0 1 6*
Mill Stones, Burr Stones, Quern Stones, and Dog Stones, rough, shaped, or hewn	Not separately rated in 1845-46.	Free.	Free.
Straw or Grass for plutting	Free.	Free.	Free.
Succades, including all Fruits and Vegetables preserved in Sugar	Lb.	0 0 6*	0 0 6*
Of and from British Possessions	"	0 0 1*	0 0 1*
Sugar (for duties and bounties, see Table of Contents "Sugar.")			
Sulphur Impressions	Free.	Free.	Free.
Virum. See Brimstone.			
Sweet Wood	Free.	Free.	Free.

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.
† With additional duty of 4d. per gallon, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49	1849-50	1850-51	1851-52	1852-53	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
		..			
1 0 0†	1 0 0†	1 0 0†	1 0 0†	1 0 0†	SPIRITS, &c.
0 9 0†	0 9 0†	0 9 0†	0 9 0†	0 9 0†	
Free.	Free.	Free.	Free.	Free.	SPONGE
Free.	Free.	Free.	Free.	Free.	SQUILLS
(Act 9 & 10 Vic., cap. 23.) 1st February 1849. 0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	STARCH
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Gum of
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	
Free.	Free.	Free.	Free.	Free.	STAVESACRE
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	STEEL
Free.	Free.	Free.	Free.	Free.	Unwrought
Free.	Free.	Free.	Free.	Free.	SCRAP STEEL
Free.	Free.	Free.	Free.	Free.	STONES
Free.	Free.	Free.	Free.	Free.	Blocks
0 10 0*	0 10 0*	0 10 0*	0 10 0*	0 10 0*	Stone and Slate
0 1 0*	0 1 0*	0 1 0*	0 1 0*	0 1 0*	
0 3 0*	0 3 0*	0 3 0*	0 3 0*	0 3 0*	Marble
0 1 6*	0 1 6*	0 1 6*	0 1 6*	0 1 6*	
Free.	Free.	Free.	Free.	Free.	Mill Stones, &c.
Free.	Free.	Free.	Free.	Free.	STRAW or GRASS
0 0 6*	0 0 6*	0 0 6*	0 0 6*	0 0 6*	SUCCADES
0 0 1*	0 0 1*	0 0 1*	0 0 1*	0 0 1*	
Free.	Free.	Free.	Free.	Free.	SULPHUR
Free.	Free.	Free.	Free.	Free.	SWEET WOOD

ARTICLES	1845-46	1846-47	1847-48
	£ s. d.	£ s. d.	£ s. d.
IMPORTS.			
Talc	(Act 8 & 9 Vic., cap. 20.) 4th August 1845. Free.	Free.	Free.
Tallow	0 3 2*	(Act 9 & 10 Vic., cap. 23.) 26th June 1846. 0 1 6	0 1 6
Of and from British Possessions	0 0 3*	0 0 1	0 0 1
Tamarinds	0 0 3*	0 0 3*	0 0 3*
Of and from British Possessions	0 0 1*	0 0 1*	0 0 1*
Tapioca	0 1 0*	(Act 9 & 10 Vic., cap. 23.) 0 0 6	0 0 6
Tar	Free.	Free.	Free.
Barbadoes	Free.	Free.	Free.
Tarras	Free.	Free.	Free.
Tartaric Acid	Free.	Free.	Free.
Tea	0 2 1*	0 2 1*	0 2 1*
Teasles	Free.	Free.	Free.
Teeth, viz. :—			
Elephant, Sea Cow, Sea Horse or Sea Horse	Free.	Free.	Free.
Telescopes	For every £100 Value. 15 0 0*	(Act 9 & 10 Vic., cap. 23.) Free.	Free.
Terra, Japonica	Free.	Free.	Free.
Sienna	Free.	Free.	Free.
Umbra	Free.	Free.	Free.
Verde	Free.	Free.	Free.
Thread, not otherwise enumerated or described	For every £100 Value. 10 0 0*	(Act 9 & 10 Vic., cap. 23.) Free.	Free.
Of and from British Possessions	5 0 0*	Free.	Free.
Tiles	10 0 0*	10 0 0*	10 0 0*
Of and from British Possessions	5 0 0*	5 0 0*	5 0 0*
Tin, Ore and Regulus of	Free.	Free.	Free.
In Blocks, Ingots, Bars, or Slabs	0 6 0*	0 6 0*	0 6 0*
Of and from British Possessions	0 3 0*	0 3 0*	0 3 0*
Manufactures of, not otherwise enumerated	For every £100 Value. 15 0 0*	(Act 9 & 10 Vic., cap. 23.) 10 0 0	10 0 0
Foil	0 0 6*	0 0 6*	0 0 6*
Timber and Wood. See Table of Contents "Wood."			
Tinical, unrefined	Free.	Free.	Free.
Tobacco, viz. :—			
Unmanufactured	0 3 0*	0 3 0*	0 3 0*
Snuff	0 6 0*	0 6 0*	0 6 0*
Manufactured or Cigars	0 9 0*	0 9 0*	0 9 0*

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

1848-49			1849-50			1850-51			1851-52			1852-53				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
Free.			Free.			Free.			Free.			Free.			TALC	
0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	}	
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1		TALLOW
0	0	3*	0	0	3*	0	0	3*	0	0	3*	0	0	3*	}	
0	0	1*	0	0	1*	0	0	1*	0	0	1*	0	0	1*		TAMARINDS
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	TAPIOCA	
Free.			Free.			Free.			Free.			Free.			TAR	
Free.			Free.			Free.			Free.			Free.			Barbadoes	
Free.			Free.			Free.			Free.			Free.			TARRAS	
Free.			Free.			Free.			Free.			Free.			TARTARIC ACID	
0	2	1*	0	2	1*	0	2	1*	0	2	1*	0	2	1*	TEA	
Free.			Free.			Free.			Free.			Free.			TEASLES	
Free.			Free.			Free.			Free.			Free.			TEETH	
Free.			Free.			Free.			Free.			Free.			TELESCOPES	
Free.			Free.			Free.			Free.			Free.			TERRA, Japonica	
Free.			Free.			Free.			Free.			Free.			Sienna	
Free.			Free.			Free.			Free.			Free.			Umbra	
Free.			Free.			Free.			Free.			Free.			Verde	
Free.			Free.			Free.			Free.			Free.			}	
Free.			Free.			Free.			Free.			Free.				THREAD
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	}	
5	0	0*	5	0	0*	5	0	0*	5	0	0*	5	0	0*		TILES
Free.			Free.			Free.			Free.			Free.			TIN	
0	6	0*	0	6	0*	0	6	0*	0	6	0*	0	6	0*	}	
0	3	0*	0	3	0*	0	3	0*	0	3	0*	0	3	0*		Blocks
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	}	
0	0	6*	0	0	6*	0	0	6*	0	0	6*	0	0	6*		Manufactures of Foil
Free.			Free.			Free.			Free.			Free.			TINCAL	
0	3	0*	0	3	0*	0	3	0*	0	3	0*	0	3	0*	}	
0	6	0*	0	6	0*	0	6	0*	0	6	0*	0	6	0*		Unmanufactured Snuff
0	9	0*	0	9	0*	0	9	0*	0	9	0*	0	9	0*		Manufactured

ARTICLES	1845-46	1846-47	1847-48
IMPORTS.			
Tobacco, viz. :—continued.	£ s. d.	£ s. d.	£ s. d.
Stalks and Flour of	(Act 8 & 9 Vic., cap 90.) 4th August 1845. Prohibited.		
Manufactured in the United Kingdom, at or within Two Miles of any Port into which Tobacco may be imported, made into Shag, Roll, or Carrot Tobacco, Drawback on Exportation, or Shipment as Stores <i>Lb.</i>	0 2 7½*	0 2 7½*	0 7½
		(Act 9 & 10 Vic., cap. 23.) 26th June 1846.	
Tobacco Pipes of Clay <i>For every £100 Value.</i>	15 0 0*	10 0 0	10 0 0
Tongues <i>Cwt.</i>	0 10 0*	0 7 0	0 7 0
Of and from British Possessions	0 2 6*	0 2 0	0 2 0
Tornsal	Free.	Free.	Free.
Tortoiseshell or Turtleshell, unmanufactured	Free.	Free.	Free.
Toys, excepting Toy and Hand Mirrors, on which the Plate Glass Duty will be levied <i>For every £100 Value.</i>	10 0 0*	10 0 0*	10 0 0*
Truffles <i>Lb.</i>	0 1 0*	0 1 0*	0 1 0*
Tulip Wood	Free.	Free.	Free.
Turmeric	Free.	Free.	Free.
Turnery, not otherwise described <i>For every £100 Value.</i>	15 0 0*	(Act 9 & 10 Vic., cap. 23.) 10 0 0	10 0 0
Turpentine, viz. :—			
Not being of greater value than 15s. per cwt.	Free.	Free.	Free.
Above 15s. value per cwt. <i>Cwt.</i>	0 2 0	0 2 0*	0 2 0*
Of Venice, Sicily, or Cyprus	Free.	Free.	Free.
Twine <i>Cwt.</i>	0 10 0*	(Act 9 & 10 Vic., cap. 23.) Per £100 Value 10 0 0	10 0 0
Of and from British Possessions	0 5 0*	5 0 0	5 0 0
Ultra Marine	Free.	Free.	Free.
Valonia	Free.	Free.	Free.
Vanelloes <i>Lb.</i>	0 5 0*	0 5 0*	0 5 0*
Varnish, not otherwise described <i>For every £100 Value.</i>	15 0 0*	(Act 9 & 10 Vic., cap. 23.) 10 0 0	10 0 0
Vases, Ancient, not of Stone or Wood	Free.	Free.	Free.
Vegetables, viz. :—			
All Vegetables not enumerated or described <i>For every £100 Value.</i>	5 0 0*	(Act 9 & 10 Vic., cap. 23.) Free.	Free.
Of and from British Possessions	2 10 0*	Free.	Free.
Vellum <i>Skin.</i>	0 1 0*	Free.	Free.
Verdegris <i>Cwt.</i>	0 5 0	0 5 0	0 5 0
Verjuice <i>Tun.</i>	10 0 0*	(Act 9 & 10 Vic., cap. 23.) 4 4 0	4 4 0
Vermilion	Free.	Free.	Free.
Vermicelli <i>Lb.</i>	0 0 1*	0 0 1*	0 0 1*

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Customs Tariffs of the United

ARTICLES	1845-46	1846-47	1847-48
IMPORTS.			
	£ s. d. <i>(Act 8 & 9 Vic., cap. 80.)</i> 4th August 1845.	£ s. d.	£ s. d.
Vinegar Tun.	4 4 0*	4 4 0*	4 4 0*
		<i>(Act 9 & 10 Vic., cap. 23.)</i> Per £100 Value 26th June 1846.	
Wafers Lb.	0 0 3*	10 0 0	10 0 0
Washing Balls "	0 0 6*	<i>Cwt.</i> 1 0 0	1 0 0
Walnut Wood "	Free.	Free.	Free.
Watches of Gold, Silver, or other Metal For every £100 Value.	10 0 0*	10 0 0*	10 0 0*
Water, Cologne, the Flask (Thirty containing not more than One Gallon) "	0 1 0*	0 1 0*	0 1 0*
Mineral Water "	Free.	Free.	Free.
Wax, Beeswax "	Free.	Free.	Free.
In any degree bleached "	Free.	Free.	Free.
Myrtle Wax "	Free.	Free.	Free.
Sealing Wax For every £100 Value.	15 0 0*	<i>(Act 9 & 10 Vic., cap. 23.)</i> 10 0 0	10 0 0
Vegetable "	Free.	Free.	Free.
Weld "	Free.	Free.	Free.
Whale Fins, British taking, and imported direct from the Fishery, or from any British Possession, in a British ship "	Free.	Free.	Free.
Otherwise taken For every £100 Value.	20 0 0*	<i>(Act 8 & 9 Vic., cap. 80.)</i> 1st January 1847. Free.	Free.
Whipcord Lb.	0 0 6*	<i>(Act 9 & 10 Vic., cap. 23.)</i> Per £100 Value 10 0 0	10 0 0
Wine viz. :—			
The Produce of the Cape of Good Hope, or the Territories or Dependencies thereof, and imported directly from thence Gallon.	0 2 9*	0 2 9*	0 2 9*
French "	0 5 6*	0 5 6*	0 5 6*
Canary "	0 5 6*	0 5 6*	0 5 6*
Madeira "	0 5 6*	0 5 6*	0 5 6*
Portugal "	0 5 6*	0 5 6*	0 5 6*
Rhenish "	0 5 6*	0 5 6*	0 5 6*
Spanish "	0 5 6*	0 5 6*	0 5 6*
Other Sorts "	0 5 6*	0 5 6*	0 5 6*
(The full Duties on Wine are drawn back upon Re-exportation or Shipment as Stores.)			
Lees, subject to the same Duty as Wine, but no drawback is allowed on the Lees of Wine exported.			
Wire, gilt or plated, or Silver For every £100 Value.	12 10 0	<i>(Act 9 & 10 Vic., cap. 23.)</i> 10 0 0	10 0 0
<i>See also Copper and Latten.</i>			

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49			1849-50			1850-51			1851-52			1852-53				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
4	4	0*	4	4	0*	4	4	0*	0	4	0*	4	4	0*	VINEGAR	
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	WAFERS	
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	WASHING BALLS	
Free.			Free.			Free.			Free.			Free.			WALNUT WOOD	
10	0	0*	10	0	0*	10	0	0*	10	0	0*	10	0	0*	WATCHES	
0	1	0*	0	1	0*	0	1	0*	0	1	0*	0	1	0*	WATER, Cologne	
Free.			Free.			Free.			Free.			Free.			Mineral Water	
Free.			Free.			Free.			Free.			Free.			WAX	
Free.			Free.			Free.			Free.			Free.			Bleached	
Free.			Free.			Free.			Free.			Free.			Myrtle	
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Sealing	
Free.			Free.			Free.			Free.			Free.			Vegetable	
Free.			Free.			Free.			Free.			Free.			WELD	
Free.			Free.			Free.			Free.			Free.			} WHALE FINS	
Free.			Free.			Free.			Free.			Free.				
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	WHIPCORD	
			(Act 12 & 13 Vic., cap. 90.) 1st August 1849. Wine of any Description, not enumerated or otherwise charged with Duty, of and from British Possessions other than Cape of Good Hope, Gallon, 0 2 9			0	2	9	0	2	9	0	2	9	} WINE	
0	2	9*	0	2	9*	0	2	9*	0	2	9*	0	2	9*		
0	5	6*	0	5	6*	0	5	6*	0	5	6*	0	5	6*		French
0	5	6*	0	5	6*	0	5	6*	0	5	6*	0	5	6*		Canary
0	5	6*	0	5	6*	0	5	6*	0	5	6*	0	5	6*		Madeira
0	5	6*	0	5	6*	0	5	6*	0	5	6*	0	5	6*		Portugal
0	5	6*	0	5	6*	0	5	6*	0	5	6*	0	5	6*		Rhenish
0	5	6*	0	5	6*	0	5	6*	0	5	6*	0	5	6*		Spanish
0	5	6*	0	5	6*	0	5	6*	0	5	6*	0	5	6*		Other Sorts
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0		WIRE

ARTICLES	1845-46	1846-47	1847-48
IMPORTS.			
Wood	£ s. d. (Act 8 & 9 Vic., cap. 80.) 4th August 1845. Free.	£ s. d. Free.	£ s. d. Free.
Wood and Timber. <i>See Table of Contents, "Wood."</i>			
Wool, viz. :—			
Alpaca and the Llama Tribe, Beaver, Beaver out and combed, Coney, Cotton or Waste of Cotton Wool, Goat's Wool or Hair, Hare's, and Sheep or Lamb's Wool	Free.	Free.	Free.
Woolens, viz. :—			
Manufactures of Wool, not being Goat's Wool, or of Wool mixed with Cotton, not particularly enumerated or described, not otherwise charged with Duty	<i>For Every</i> £100 Value. 15 0 0*	(Act 9 & 10 Vic., cap. 23.) Free.	Free.
Of and from British Possessions	5 0 0*	Free.	Free.
Articles or Manufactures of Wool, not being Goat's Wool, or of Wool mixed with Cotton, wholly or in part made up, not otherwise charged with Duty	20 0 0*	(Act 9 & 10 Vic., cap. 23.) 26th June 1846. 10 0 0	10 0 0
Of and from British Possessions	10 0 0*	5 0 0	5 0 0
Worsted	Lb. 0 0 6*	(Act 9 & 10 Vic., cap. 102.) Worsted. Yarn, Raw Worsted Yarn, not dyed or col- oured and not being fit or proper for Embroidery or other fancy pur- poses, Free.	Free.
		Dyed, Coloured, and fit and proper for Embroidery, Lb. 0 0 6*	0 0 6*
Yarn, viz. :—			
Cable	Cwt. 0 3 0	0 3 0	0 3 0
Camel or Mohair	Free.	Free.	Free.
Raw Linen	Free.	Free.	Free.
Zaffre	Free.	Free.	Free.
Zebra Wood	Free.	Free.	Free.
Goods, Wares and Merchandise, being either in part or wholly manufactured and not being enumerated or described, not otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland	<i>For every</i> £100 Value. 20 0 0	(Act 9 & 10 Vic., cap. 23.) 10 0 0	10 0 0
Goods, unenumerated, not being either in part or wholly manufactured, not enumerated or prohibited ...	Free.	Free.	Free.
EXPORT DUTY.			
Coal, Culm, or Cinders in a Foreign Ship	Tm. 0 4 0*	0 4 0*	0 4 0*

* With addition of 5 per cent. on amount of duty, in continuation of the additional rate imposed by 3 & 4 Vic., c. 17.

Kingdom, 1845-46 to 1852-53

1848-49	1849-50	1850-51	1851-52	1852-53	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Free.	Free.	Free.	Free.	Free.	WOAD
Free.	Free.	Free.	Free.	Free.	WOOL
Free.	Free.	Free.	Free.	Free.	} WOOLLENS
Free.	Free.	Free.	Free.	Free.	
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	
Free.	Free.	Free.	Free.	Free.	} WORSTED
0 0 6*	0 0 6*	0 0 6*	0 0 6*	0 0 6*	
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	YARNS, viz. :-
Free.	Free.	Free.	Free.	Free.	Cable
Free.	Free.	Free.	Free.	Free.	Camel or Mohair
Free.	Free.	Free.	Free.	Free.	Raw Linen
Free.	Free.	Free.	Free.	Free.	ZAFFRE
Free.	Free.	Free.	Free.	Free.	ZEBRA WOOD
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	} GOODS
Free.	Free.	Free.	Free.	Free.	
0 4 0*	0 4 0*	(Act 13 & 14 Vic., cap. 95.) 14th August 1850. Repealed.	—	—	COAL

Customs Tariffs of the United Kingdom,
Excise Duty and Drawback on Articles, being the Growth, Produce, or
from either Country

DUTY on Irish Articles imported into Great Britain and

ARTICLES	1845-46	1846-47	1847-48
	£ s. d.	£ s. d.	£ s. d.
Bricks, not exceeding 150 cubic inches each brick ... 1,000	0 5 10 ^a	0 5 10 ^a	0 5 10 ^a
Exceeding 150 cubic inches each brick ... "	0 10 0 ^a	0 10 0 ^a	0 10 0 ^a
Hops of the growth of Ireland ... <i>Lb.</i>	0 0 2 ^a	0 0 2 ^a	0 0 2 ^a
Soap, vis. :-			
Hard Soap ... "	0 0 1½ ^a	0 0 1½ ^a	0 0 1½ ^a
Soft Soap ... "	0 0 1 ^a	0 0 1 ^a	0 0 1 ^a
Spirits of the strength of Hydrometer proof :-			
Made in Scotland ... <i>Gallon.</i>	0 4 2	0 4 2	0 4 2
Made in Ireland ... "	0 5 2	0 5 2	0 5 2

^a With 5 per cent. additional, 3 & 4 Vic, c. 17.

1845-46 to 1852-53. Countervailing Duties.

Manufacture of Great Britain or Ireland, on Importation or Exportation into the other.

DRAWBACK on British Articles exported to Ireland.

1848-49	1849-50	1850-51	1851-52	1852-53 to 21st April 1853	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 5 10*	0 5 10*	Repealed (Act 13 & 14 Vic., c. 2.) 17th May 1850.			} BRICKS
0 10 0*	0 10 0*				
0 0 2*	0 0 2*	0 0 2*	0 0 2*	0 0 2*	HOPS
					SOAP, viz.:-
0 0 1½*	0 0 1½*	0 0 1½*	0 0 1½*	0 0 1½*	Hard
0 0 1*	0 0 1*	0 0 1*	0 0 1*	0 0 1*	Soft
					SPIRITS
0 4 2	0 4 2	0 4 2	0 4 2	0 4 2	Made in Scotland
0 5 2	0 5 2	0 5 2	0 5 2	0 5 2	Made in Ireland

Customs Tariffs of the United

Countervailing. Duties.

ARTICLES.	From Scotland to England.	From Ireland to England.	From Ireland to Scotland.
	£ s. d.	£ s. d.	£ s. d.
	(6 & 6 Vic., cap. 25, & 6 & 7 Vic., cap. 49.) 1845-46 to 21st April 1853.		
Ether Gall.	0 10 5	0 12 11	0 2 6
Sweet Spirits of Nitre "			
Camphorated Spirits "			
Lavender Water and other Perfumes, being Spirits scented with Essential Oils, Flowers, or other Ingredients "			
Compound Spirits of Lavender "			
Spirits of Rosemary and of Ammonia "			
Salvolatile "			
Friars Balsam "			
Compound Tincture of Benzoin "	0 6 3	0 7 9	0 1 6
Tincture of:—			
Assafoetida "			
Castor "			
Kino "			
Guaiacum "			
Myrrh "			
Ginger "			
Spirit Varnishes "			
Other Tinctures and Medicated Spirits "	0 4 2	0 5 2	0 1 0
Sweets or Made Wines "	0 0 6	0 0 7½	0 0 1½

When any of the above Articles are removed from England to Scotland or Ireland, or from Scotland to Ireland, the several duties in the respective columns become Drawbacks.

Prohibitions, 1845-46 to 1852-53.

Act 8 & 9 Vic., c. 86.

A List of Goods Absolutely Prohibited to be Imported.

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Arms, Ammunition, and Utensils of War, by way of merchandise, except by License from Her Majesty, for furnishing Her Majesty's public stores only.

Books, first composed, or written, or printed, or published in the United Kingdom and reprinted in any other country.

Clocks and Watches of any metal impressed with any mark or stamp appearing to be, or to represent, any legal British assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom, or not having the name and place of abode of some foreign maker abroad visible on the frame and also on the face, or not being in a complete state, with all the parts properly fixed in the case.

Coin, viz. :—

False money, or counterfeit sterling.

Silver of the realm, or any money purporting to be such, not being of the established standard in weight and fineness.

Extracts or Essences, or other concentrations of coffee, chicory, tea, or tobacco, or any admixture of the same, 13 & 14 Vic., c. 95, 14th August 1850.

Gunpowder, Arms, Ammunition, and Utensils of War, except by license from Her Majesty, such license to be granted for the furnishing of Her Majesty's stores only.

Malt, except for exportation.

Paper printed on in the English language.

Prints, obscene and indecent, Act 9 & 10 Vic., c. 102.

Snuff-work, except for exportation.

Spirits from the Isle of Man, except for exportation.

Tobacco Stalks, stripped from the leaf, whether manufactured or not, and tobacco-stalk flour, except for exportation.

Parts of Articles, not accompanied by the other part or all other parts of such article, so as to be complete and perfect, if such article be subject to duty according to the value thereof.

Any Article of foreign manufacture, or any package of such article, having any name, brand, or mark purporting to be the name, &c., of any manufacturer in the United Kingdom.

Hides, Skins, Horns, or Hoofs, or any other part of cattle or beast Her Majesty may by Order in Council prohibit, in order to prevent any contagious distemper.

NOTE.—The foregoing list refers only to goods which were absolutely prohibited to be imported. Those goods as to which there were certain restrictions upon importation (*e.g.*, the limitation of the *size* of packages in the case of tobacco and spirits, or the limitation to particular ports of importation, &c.) are not included,—such restrictions being rather of the nature of regulation than of absolute prohibition.

1853-54 to 1859-60.

Act 16 & 17 Vic., c. 106, &c.

ARTICLES	1853-54	1854-55
IMPORTS.		
	£ s. d.	£ s. d.
	<i>(Act 16 & 17 Vic., cap. 100.)</i> 20th August 1853.	
Agates or Cornelians, Set <i>For every £100 Value.</i>	10 0 0	10 0 0
Unset, Cut or Uncut or Manufactured	Free.	Free.
Albumen	Free.	Free.
Ale. <i>See Beer.</i>		
Alganobilla Seed	Free.	Free.
Alkali not being Barilla	Free.	Free.
Alkanet Root	Free.	Free.
Almonds, not Jordan nor Bitter <i>Cwt.</i>	0 10 0	0 10 0
Jordan "	0 10 0	0 10 0
Bitter	Free.	Free.
Paste of <i>Lb.</i>	0 0 2	0 0 2
Aloes	Free.	Free.
Alum, Roch and not Roch	Free.	Free.
Amber, Rough and Manufactures of (except Beads) ...	Free.	Free.
Ambergris	Free.	Free.
Amboyna Wood	Free.	Free.
Ammonia, Liquid	} Not separately rated prior to 1855.	
Sulphate of		
Ammunition, viz. :—	} Not separately rated prior to 1854.	
Shot, Large and Small, of Lead <i>Cwt.</i>		<i>(Act 17 & 18 Vic., cap. 122.)</i> From 8th August 1854. 0 2 0
Shot, Large and Small, of Iron "		0 2 6
Rockets and other Combustibles, for Purposes of War, not otherwise enumerated or described ... <i>For every £100 value.</i>		10 0 0
Anchovies. <i>See Fish.</i>		
Angelica	Free.	Free.
Animals (Living), viz. :—		
Asses, Goats, Kids, Oxen and Bulls, Cows, Calves, Horses, Mares, Geldings, Colts, Foals, Mules, Sheep, Lambs, Swine and Hogs, and Sucking Pigs	Free.	Free.
Annatto Roll and Flag	Free.	Free.
Antimony, Ore of, Crude and Regulus	Free.	Free.
Apples, Raw <i>Bushel.</i>	0 0 3	0 0 3
Of and from British Possessions "	0 0 2	0 0 2
Dried "	0 1 0	0 1 0

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d. (Act 18 & 19 Vic., cap. 97.) 14th August 1855. 10 0 0	£ s. d. 10 0 0	£ s. d. 10 ** 0 0	£ s. d. 10 0 0	£ s. d. *10 0 0	} AGATES.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	ALBUMEN.
Free.	Free.	Free.	Free.	Free.	ALGANO-BILLA.
Free.	Free.	Free.	Free.	Free.	ALKALI.
Free.	Free.	Free.	Free.	Free.	ALKANET ROOT.
0 10 0	0 10 0	0 10 0	0 10 0	†0 10 0	} ALMONDS.
0 10 0	0 10 0	0 10 0	0 10 0	†0 10 0	
Free.	Free.	Free.	Free.	Free.	
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	
Free.	Free.	Free.	Free.	Free.	ALOES.
Free.	Free.	Free.	Free.	Free.	ALUM.
Free.	Free.	Free.	Free.	Free.	AMBER.
Free.	Free.	Free.	Free.	Free.	AMBERGRIS.
Free.	Free.	Free.	Free.	Free.	AMBOYNA WOOD.
Free.	Free.	Free.	Free.	Free.	AMMONIA.
0 2 0	0 2 0	0 2 0	0 2 0	†0 2 0	} AMMUNITION.
0 2 6	0 2 6	0 2 6	0 2 6	†0 2 6	
10 0 0	10 0 0	10 0 0	10 0 0	†10 0 0	
Free.	Free.	Free.	Free.	Free.	ANGELICA.
Free.	Free.	Free.	Free.	Free.	ANIMALS.
Free.	Free.	Free.	Free.	Free.	ANNATTO ROLL, &c.
Free.	Free.	Free.	Free.	Free.	ANTIMONY.
0 0 3	0 0 3	0 0 3	0 9 3	*0 0 3	} APPLES.
0 0 2	0 0 2	0 0 2	0 0 2	*0 0 2	
0 1 0	0 1 0	0 1 0	0 1 0	†0 1 0	

* Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).
† Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).

ARTICLES	1853-54	1854-55
IMPORTS.		
Aquafortis	£ s. d. (Act 16 & 17 Vic., cap. 106.) 20th August 1853. Free.	£ s. d. Free.
Argol	Free.	Free.
Aristolochia	Free.	Free.
Arms, viz. :—		(Act 17 & 18 Vic., cap. 122.) From 8th August 1854.
Swords, Cutlasses, Matchetts, Bayonets, Gun Barrels, Gun Locks, Cannon, and Mortars of Iron, not mounted nor accompanied with Carriages Cwt.	Not separately rated prior to 1854.	0 2 6
Cannon and Mortars of Brass, not mounted nor accompanied with Carriages "		0 10 0
Cannon and Mortars mounted or accompanied with Carriages and other Fire Arms, viz. :— Muskets, Rifles, Carbines, Fowling Pieces, or Guns of any other sort not enumerated, and Pistols For every \$100 Value.		10 0 0
Arrowroot Cwt.	0 0 4½	0 0 4½
Arsenic	Free.	Free.
Art, Works of, of whatever Metal	Not separately rated	prior to 1855.
Ashes, viz. :—		
Pearl and Pot, Soap, Weed, Wood, and not other- wise enumerated	Free.	Free.
Asphaltum or Bitumen Judaicum	Free.	Free.
Bacon	Free.	Free.
Balsams, viz. :—		
Canada, Capiwi, Peru, Riga, Tolu, Balm of Gilead, and unenumerated Balsams	Free.	Free.
Bandstring Twist	Free.	Free.
Barilla	Free.	Free.
Bark for Tanner's or Dyer's use	Free.	Free.
Cascarilla, Peruvian, and of Other Sorts... ..	Free.	Free.
Extract of. See Extract.		
Barley, Pearled... .. Cwt.	0 0 4½	0 0 4½
Barwood	Free.	Free.
Barytes, Sulphate of, Ground	Free.	Free.
Basket Rods, Peeled and Unpeeled	Free.	Free.
Baskets, corresponding with the Description com- monly called Berlin The Cubic Foot.	0 0 7	(Act 17 & 18 Vic., cap. 122.) From 8th August 1854. Baskets. The Cubic Foot.
All Others "	0 0 2	0 0 4

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 18 & 19 Vic., cap. 97.) 14th August 1855. Free.	Free.	* Free.	Free.	Free.	AQUAFORTIS.
Free.	Free.	Free.	Free.	Free.	ARGOLS.
Free.	Free.	Free.	Free.	Free.	ARISTOLOCHIA.
0 2 6	0 2 6	0 2 6	0 2 6	*0 2 6	} ARMS.
0 10 0	0 10 0	0 10 0	0 10 0	*0 10 0	
10 0 0	10 0 0	10 0 0	10 0 0	*10 0 0	
0 0 4½	0 0 4½	0 0 4½	0 0 4½	†0 0 4½	ARROW-ROOT.
Free.	Free.	Free.	Free.	Free.	ARSENIC.
Free.	Free.	Free.	Free.	Free.	ART. Works of.
Free.	Free.	Free.	Free.	Free.	ASHES.
Free.	Free.	Free.	Free.	Free.	ASPHAL- TUM, &c.
Free.	Free.	Free.	Free.	Free.	BACON.
Free.	Free.	Free.	Free.	Free.	BALSAMS.
Free.	Free.	Free.	Free.	Free.	BANDSTRING TWIST.
Free.	Free.	Free.	Free.	Free.	BARILLA.
Free.	Free.	Free.	Free.	Free.	} BARK.
Free.	Free.	Free.	Free.	Free.	
0 0 4½	0 0 4½	0 0 4½	0 0 4½	†0 0 4½	BARLEY.
Free.	Free.	Free.	Free.	Free.	BARWOOD.
Free.	Free.	Free.	Free.	Free.	BARYTES.
Free.	Free.	Free.	Free.	Free.	BASKET RODS.
0 0 4	0 0 4	0 0 4	0 0 4	‡0 0 4	BASKETS.

* Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).
 † See under "Corn" 1860-61 for duty in that year.
 ‡ Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).

ARTICLES	1853-54	1854-55
IMPORTS.		
	£ s. d. (Act 16 & 17 Vic., cap. 106.) 20th August 1853. Free.	£ s. d. Free.
Bast Ropes, Twines and Strands		
Beads, viz :—		
Arango Lb.	0 0 2	0 0 2
and Bugles of Glass	Free.	Free.
Coral Lb.	0 1 6	0 1 6
Crystal	0 0 2	0 0 2
Jet	0 0 2	0 0 2
Not otherwise enumerated or described	0 0 2	0 0 2
Beans, Kidney and French. <i>See Seeds.</i>		
Beef, Salted, Fresh, or Slightly Salted	Free.	Free.
Beef Wood	Free.	Free.
Beer or Ale Barrel.	1 0 0	1 0 0
Mum	1 0 0	1 0 0
Spruce	1 0 0	1 0 0
Of Other Sorts	1 0 0	1 0 0
Berries, viz :—		
Bay, Juniper, Yellow, Myrobalan, Unenumerated, commonly made use of in Chemical Processes, and Unenumerated, not commonly made use of in Chemical Processes	Free.	Free.
Birds, viz. Singing Birds	Free.	Free.
Biscuit and Bread Cwt.	0 0 4½	0 0 4½
Bitumen Judiacum. <i>See Asphaltum.</i>		
Blacking	Free.	Free.
Black Wood	Free.	Free.
Bladders	Free.	Free.
Bones (except Whale Fins), whether burt or not, or as Animal Charcoal	Free.	Free.
Books, viz :—		
Being of Editions printed prior to the year 1801, Bound or Unbound	Free.	Free.
Being of Editions printed in or since the year 1801, Bound or Unbound Cwt.	1 10 0	1 10 0
Admitted under Treaties of International Copy- right, or if of and from any British Possession	0 15 0	0 15 0

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d. (Act 18 & 19 Vic., cap. 97.) 14th August 1853. Free.	£ s. d. Free.	£ s. d. Free.	£ s. d. Free.	£ s. d. Free.	BAST ROPES.
0 0 2	0 0 2	0 0 2	0 0 2	*0 0 2	} BEADS.
Free.	Free.	Free.	Free.	Free.	
0 1 6	0 1 6	0 1 6	0 1 6	*0 1 6	
0 0 2	0 0 2	0 0 2	0 0 2	*0 0 2	
0 0 2	0 0 2	0 0 2	0 0 2	*0 0 2	
Free.	Free.	Free.	Free.	Free.	BEEF.
Free.	Free.	Free.	Free.	Free.	BEEF WOOD.
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	BEEF OR ALE. Mum.
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	
1 10 0	(Act 19 & 20 Vic., cap. 75.) From 6th July 1856. 1 0 0	1 0 0	1 0 0	1 0 0	Spruce.
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	Other Sorts.
Free.	Free.	Free.	Free.	Free.	BERRIES
Free.	(Act 19 & 20 Vic., cap. 75.) From 6th July 1856. Bichromate of Potash. Free.	Free.	Free.	Free.	BICHRO- MATE OF POTASH.
Free.	Free.	Free.	Free.	Free.	BIRDS.
0 0 4½	0 0 4½	0 0 4½	0 0 4½	†0 0 4½	BISCUIT, &c.
Free.	Free.	Free.	Free.	Free.	BITUMEN JUDIACUM
Free.	Free.	Free.	Free.	Free.	BLACKING.
Free.	Free.	Free.	Free.	Free.	BLACK WOOD.
Free.	Free.	Free.	Free.	Free.	BLADDERS
Free.	Free.	Free.	Free.	Free.	BONES.
Free.	Free.	Free.	Free.	Free.	} BOOKS.
1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	

* Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).
† See under "Corn" 1860-61 for duty in that year.

ARTICLES	1853-54	1854-55
IMPORTS.		
	£ s. d.	£ s. d.
	<i>(Act 16 & 17 Vic., cap. 106.)</i> 20th August 1853.	
Boracic Acid	Free.	Free.
Borax, Refined	Free.	Free.
Borax or Tincal, Unrefined	Free.	Free.
Bottles, of Earth and Stone	Free.	Free.
Boxes, of All Sorts, excepting those made wholly or partly of Glass, on which the proper Glass Duty will be levied	10 0 0	<i>(Act 17 & 18 Vic., cap. 122.)</i> From 8th August 1854. Boxes, viz., of Brass, the cwt. 1 10 0 Not otherwise charged with duty, for every £100 value, 10 0 0
	<i>For Every</i> £100 Value.	
Boxwood	Free.	Free.
Bran	Free.	Free.
Brass, Manufactures of, not otherwise enumerated	0 10 0	0 10 0
Powder of ; Old, fit only to be remanufactured and Wire	Free.	Free.
Brazil Wood	Free.	Free.
Braziletto Wood	Free.	Free.
Bricks or Clinkers, Dutch and Other Sorts	Free.	Free.
Brimstone, Unrefined, Refined in Rolls and in Flour... ..	Free.	Free.
Bristles, Rough and in the Tufts, and not in any way sorted	Free.	Free.
In any way sorted or arranged in Colours, and not entirely Rough and in the Tufts	Free.	Free.
Brocade, of Gold or Silver	0 5 0	0 5 0
Bronze, all Works of Art	Free.	Free.
Manufactures of, or of Metal, Bronzed or Lacquered Powder	0 10 0	0 10 0
Powder	Free.	Free.
Brushes, Paint	Free.	Free.
Bullion and Foreign Coin, of Gold or Silver	Free.	Free.
Bullrushes	Free.	Free.
Butter	0 5 0	0 5 0
Of, and from, a British Possession	0 2 6	0 2 6
Buttons of Metal	Free.	<i>(Act 17 & 18 Vic., cap. 122.)</i> From 8th Aug. 1854. Buttons and Studs of Metal and of Other Sorts.
Of Other Sorts	Free.	Free.
Cables (not being Iron Cables), Tarred or Untarred, Old and New	Free.	Free.

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 18 & 19 Vic., cap. 97.) 14th August 1855. Free.	Free.	Free.	Free.	Free.	BORACIC ACID.
Free.	Free.	Free.	Free.	Free.	BORAX.
Free.	Free.	Free.	Free.	Free.	BORAX OR TINCAL.
Free.	Free.	Free.	Free.	Free.	BOTTLES.
1 10 0	1 10 0	1 10 0	1 10 0	*1 10 0	} BOXES.
10 0 0	10 0 0	10 0 0	10 0 0	*10 0 0	
Free.	Free.	Free.	Free.	Free.	BOXWOOD.
Free.	Free.	Free.	Free.	Free.	BRAN.
0 10 0	0 10 0	0 10 0	0 10 0	†0 10 0	} BRASS.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	BRAZIL WOOD.
Free.	Free.	Free.	Free.	Free.	BRAZILLET-TO WOOD.
Free.	Free.	Free.	Free.	Free.	BRICKS, &c.
Free.	Free.	Free.	Free.	Free.	BRIMSTONE.
Free.	Free.	Free.	Free.	Free.	} BRISTLES.
Free.	Free.	Free.	Free.	Free.	
0 5 0	0 5 0	0 5 0	0 5 0	†0 5 0	BROCADE.
Free.	Free.	Free.	Free.	Free.	} BRONZE.
0 10 0	0 10 0	0 10 0	0 10 0	†0 10 0	
Free.	Free.	Free.	Free.	Free.	BRUSHES.
Free.	Free.	Free.	Free.	Free.	BULLION, &c.
Free.	Free.	Free.	Free.	Free.	BULL-RUSHES.
0 5 0	0 5 0	0 5 0	0 5 0	*0 5 0	} BUTTER.
0 2 6	0 2 6	0 2 6	0 2 6	*0 2 6	
Free.	Free.	Free.	Free.	Free.	BUTTONS.
Free.	Free.	Free.	Free.	Free.	CABLES.

* Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 28).
 † Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).

ARTICLES	1853-54	1854-55
	£ s. d.	£ s. d.
IMPORTS.		
Cameos, not set	Free.	Free.
Camomile Flowers	Free.	Free.
Camphor, Refined and Unrefined	Free.	Free.
Camwood	Free.	Free.
Candles, viz., Spermaceti <i>Cwt.</i>	0 2 4	0 2 4
Stearine	0 3 6	0 3 6
Tallow	0 2 4	0 2 4
Wax	0 2 4	0 2 4
Candlewick	Free.	Free.
Canella Alba	Free.	Free.
Canes, viz:—		
Bamboo Rattans, not Ground, and Reed Canes	Free.	Free.
Walking Canes or Sticks, mounted, painted, or otherwise ornamented <i>The 100</i>	0 6 0	0 6 0
Umbrella and Parasol Sticks	0 3 0	0 3 0
Or Sticks unenumerated	Free.	Free.
Cantharides	Free.	Free.
Caoutchouc	Free.	Free.
Manufactures of <i>Lb.</i>	0 0 4	0 0 4
Capers, including the Pickle	0 0 1½	0 0 1½
Cardamons	Free.	Free.
Cards, viz., Playing Cards <i>The dozen Packs.</i>	0 15 0	0 15 0
Carmine	Free.	Free.
Carriages of all sorts	Free.	Free.
Casks, Empty	Free.	Free.
Cassava Powder <i>Cwt.</i>	0 0 4½	0 0 4½
Cassia, viz., Buds	Free.	Free.
Fistula	Free.	Free.
Ligneæ <i>Lb.</i>	0 0 1	0 0 1
Castor	Free.	Free.
Casts of Busts, Statues or Figures	Free.	Free.

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d. (Act 18 & 19 Vic., cap. 97.) 14th August 1855. Free.	Free.	Free.	Free.	Free.	CAMEOS.
Free.	Free.	Free.	Free.	Free.	CAMOMILE FLOWERS.
Free.	Free.	Free.	Free.	Free.	CAMPHOR.
Free.	Free.	Free.	Free.	Free.	CAMWOOD.
0 2 4	0 2 4	0 2 4	0 2 4	*0 2 4	CANDLES, Spermaceti.
0 3 6	0 3 6	0 3 6	(Act 21 Vic., cap. 12.) On and after 5th April 1858. 0 3 6	*0 3 6	Stearine.
0 2 4	0 2 4	0 2 4	0 2 4	*0 2 4	Tallow.
0 2 4	0 2 4	0 2 4	0 2 4	*0 2 4	Wax.
Free.	Free.	Free.	Free.	Free.	CANDLE-WICK.
Free.	Free.	Free.	Free.	Free.	CANELLA ALBA.
Free.	Free.	Free.	Free.	Free.	CANES:— Bamboo.
0 6 0	0 6 0	0 6 0	0 6 0	†0 6 0	Walking.
0 3 0	0 3 0	0 3 0	0 3 0	†0 3 0	Umbrella.
Free.	Free.	Free.	Free.	Free.	Sticks.
Free.	Free.	Free.	Free.	Free.	CANTHARIDES.
Free.	Free.	Free.	Free.	Free.	} CAOUT-CHOUC.
0 0 4	0 0 4	0 0 4	(Act 21 Vic., cap. 12.) From 11th May 1858. 0 0 2	†0 0 2	
0 0 1½	0 0 1½	0 0 1½	0 0 1½	*0 0 1½	CAPERS.
Free.	Free.	Free.	Free.	Free.	CARDAMONS.
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	CARDS.
Free.	Free.	Free.	Free.	Free.	CARMINE.
Free.	Free.	Free.	Free.	Free.	CARRIAGES.
Free.	Free.	Free.	Free.	Free.	CASKS.
0 0 4½	0 0 4½	0 0 4½	0 0 4½	†0 0 4½	CASSAVA POWDER.
Free.	Free.	Free.	Free.	Free.	CASSIA.
Free.	Free.	Free.	Free.	Free.	Fistula.
0 0 1	0 0 1	0 0 1	0 0 1	*0 0 1	Lignea.
Free.	Free.	Free.	Free.	Free.	CASTOR.
Free.	Free.	Free.	Free.	Free.	CASTS OF BUSTS, &c.

* Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).
† Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).
‡ See under "Corn" 1860-61 for duty in that year.

ARTICLES	1853-54	1854-55
IMPORTS.		
	£ s. d. <i>(Act 16 & 17 Vic., cap. 106.)</i> 20th August 1853.	£ s. d.
Catlings	Free.	Free.
Caviare	Free.	Free.
Cedar Wood	Free.	Free.
Chalk, viz., Unmanufactured	Free.	Free.
Prepared or Manufactured, and not otherwise enumerated	Free.	Free.
Cheese <i>Cwt.</i>	0 2 6	0 2 6
Of, and from, British Possessions	0 1 6	0 1 6
The duty of Cheese charged on landing weight.		
Cherries, Raw <i>Bushel.</i>	0 0 2	0 0 2
Dried. Until 5th July 1854 inclusive <i>Lb.</i>	0 0 2	<i>(Act 17 & 18 Vic., cap. 122.)</i> From 8th Aug. 1854. 0 0 2
From and after 5th July 1854.	0 0 1½	
Cherry Wood	Free.	Free.
Chicory, or any other Vegetable Matter applicable to the uses of Chicory or Coffee, viz. :—		
Roasted or Ground <i>Lb.</i>	0 0 4	0 0 4
Raw or Kiln-dried <i>Cwt.</i>	0 4 0	<i>(Act 16 & 17 Vic., cap. 106.)</i> On & after 11th Oct. 1854. Free.
China Root	Free.	Free.
China or Porcelain Ware, plain, painted, gilt, and ornamented <i>Cwt.</i>	0 10 0	0 10 0
Chip or Willow, for plating	Free.	Free.
Not separately enumerated prior to 1855-56.		
Cider	Free.	Free.
Cinnabaris nativa	Free.	Free.
Cinnamon <i>Lb.</i>	0 0 2	0 0 2
Citrate of Lime	Free.	Free.
Citric Acid	Free.	Free.
Citron preserved in Salt	Free.	Free.

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 18 & 19 Vict., cap. 97.) 14th August 1855. Free.	Free.	Free.	Free.	Free.	CATLINGS.
Free.	Free.	Free.	Free.	Free.	CAVIARE.
Free.	Free.	Free.	Free.	Free.	CEDAR WOOD.
Free.	Free.	Free.	Free.	Free.	} CHALK.
Free.	Free.	Free.	Free.	Free.	
0 2 6	0 2 6	0 2 6	0 2 6	*0 2 6	} CHEESE.
0 1 6	0 1 6	0 1 6	0 1 6	*0 1 6	
0 0 2	0 0 2	0 0 2	0 0 2	†0 0 2	CHEERRIES.
(Act 18 Vict., cap. 31.) On and after 21st April 1855.		(Act 20 Vict., cap. 15.) From and after 5th April 1857.			Dried.
0 0 2½	0 0 2½	0 0 2	0 0 2	0 0 2	
Free.	Free.	Free.	Free.	Free.	CHEERRY WOOD.
(Act 18 Vict., cap. 31.) On and after 21st April 1855. Lb. 0 0 5	0 0 5	(Act 18 Vict., cap. 31.) On and after 6th April 1857. 0 0 4	0 0 4	0 0 4	CHICORY:— Roasted.
Free.	Free.	Free.	Free.	(Act 23 Vict., cap. 22.) On and after 11th February 1860 Oct. 0 6 0	Raw.
Free.	Free.	Free.	Free.	Free.	CHINA ROOT.
0 10 0	0 10 0	0 10 0	0 10 0	†0 10 0	CHINA WARE.
Free.	Free.	Free.	Free.	Free.	CHIP OR WILLOW.
Chloroform Lb. 0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	CHLORIDE OF LIME.
Free.	Free.	Free.	Free.	Free.	CIDER.
Free.	Free.	Free.	Free.	Free.	CINNABARIS NATIVA.
0 0 2	0 0 2	0 0 2	0 0 2	*0 0 2	CINNAMON.
Free.	Free.	Free.	Free.	Free.	CITRATE OF LIME.
Free.	Free.	Free.	Free.	Free.	CITRIC ACID.
Free.	Free.	Free.	Free.	Free.	CITRON.

Not separately enumerated prior to 1858-59

(Act 21 Vict., cap. 12.)
From 11th May 1858.
Chloride of Lime
Free.

* Duty repealed on and after 7th March, 1860 (Act 23 Vict., cap. 22).
† Duty repealed on and after 3rd March 1860 (Act 23 Vict., cap. 22).

ARTICLES	1853-54	1854-55
IMPORTS.		
Civet	Free.	Free.
Clocks, viz., not exceeding the value of 5s. each ... Dozen.	0 4 0	0 4 0
Exceeding the value of 5s., and not exceeding the value of 12s. 6d. each	0 8 0	0 8 0
Exceeding the value of 12s. 6d. and not exceeding the value of £3 each Each.	0 2 0	0 2 0
Exceeding the value of £3 and not exceeding the value of £10 each	0 4 0	0 4 0
Exceeding the value of £10 each	0 10 0	0 10 0
Cloves... .. Lb.	0 0 2	0 0 2
Coals, Culm or Cinders	Free.	Free.
Cobalt, Ore of, and Oxide of	Free.	Free.
Cochineal, Granilla and Dust	Free.	Free.
Cochinella Wood	Free.	Free.
Cocoa Lb.	0 0 1	0 0 1
Husks and Shells	0 0 0½	0 0 0½
Paste or Chocolate	0 0 2	0 0 2
Coculus Indicus Cwt.	0 5 0	0 5 0
Coffee Lb.	0 0 3	0 0 3
Kiln-dried, Roasted, or Ground	0 0 4	0 0 4
		(Act 17 & 18 Vic., cap. 122.) 8th August 1854. A DRAWBACK to be allowed on all Roasted Coffee exported as Ship's Stores or removed to the Isle of Man for consumption there, equal in amount to the Import Duty on Raw Coffee.
Coir Rope, Twine and Strands	Free.	Free.
Colocynth	Free.	Free.
Columbo Root	Free.	Free.
Comfits, Dry. Until 5th July 1854 inclusive Lb.	0 0 2	0 0 2
From and after 5th July 1854	0 0 1½	0 0 2
Confectionery. Until 5th July 1854 inclusive	0 0 2	0 0 2
From and after 5th July 1854	0 0 1½	0 0 2
Copper, Ore of, Regulus of. Old, fit only to be re-manufactured. Unwrought, viz., in Bricks or Pigs, Rose Copper, and all cast Copper	Free.	Free.
Part Wrought, viz., Bars, Rods, or Ingots, hammered or raised	Free.	Free.
In Plates and Copper Coin	Free.	Free.
Wire	Free.	Free.
Manufactures of, not otherwise enumerated or described, and Copper Plates engraved ... Cwt.	0 10 0	0 10 0

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d. (Act 18 & 19 Vic., cap. 97.) 14th August 1855. Free.	£ s. d. Free.	£ s. d. Free. **	£ s. d. Free.	£ s. d. Free.	CIVET.
0 4 0	0 4 0	0 4 0	0 4 0	*0 4 0	}
0 8 0	0 8 0	0 8 0	0 8 0	*0 8 0	
0 2 0	0 2 0	0 2 0	0 2 0	*0 2 0	
0 4 0	0 4 0	0 4 0	0 4 0	*0 4 0	
0 10 0	0 10 0	0 10 0	0 10 0	*0 10 0	
0 0 2	0 0 2	0 0 2	0 0 2	†0 0 2	CLOVES.
Free.	Free.	Free.	Free.	Free.	COALS, &c.
Free.	Free.	Free.	Free.	Free.	COBALT.
Free.	Free.	Free.	Free.	Free.	COCHINEAL.
Free.	Free.	Free.	Free.	Free.	COCHINEAL- LA WOOD.
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	COCOA.
Out. 0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	HUSKS.
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	PASTE.
0 5 0	0 5 0	0 5 0	0 5 0	†0 5 0	COCULUS INDICUS.
(Act 18 Vic., cap. 21.) On and from 21st April 1855.		(Act 18 Vic., cap. 21.) On and after 6th April 1857.			
0 0 4	0 0 4	0 0 3	0 0 3	0 0 3	COPPER.
0 0 5	0 0 5	0 0 4	0 0 4	0 0 4	Kiln-dried.
Drawback as in 1854-5.	Drawback as in 1854-5.	Drawback as in 1854-5.	Drawback as in 1854-5.	Drawback as in 1854-5.	
Free.	Free.	Free.	Free.	Free.	COIR ROPE.
Free.	Free.	Free.	Free.	Free.	COLOCYNTH.
Free.	Free.	Free.	Free.	Free.	COLUMBO ROOT.
(Act 18 Vic., cap. 21.) On and from 21st April 1855.		(Act 20 Vic., cap. 15.) From and after 5th April 1857.			
0 0 2½	0 0 2½	0 0 2	0 0 2	‡0 0 2	COMFITS.
0 0 2½	0 0 2½	0 0 2	0 0 2	‡0 0 2	CONFECTIONERY.
Free.	Free.	Free.	Free.	Free.	}
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
0 10 0	0 10 0	0 10 0	0 10 0	†0 10 0	

* Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).
 † Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).
 ‡ See under "Succades," 1860-61, for duty in that year.

ARTICLES	1853-54	1854-55
IMPORTS.		
	£ s. d. (Act 16 & 17 Vic., cap. 106.) 20th August 1853.	£ s. d.
Copperas, Blue, Green, and White... ..	Free.	Free.
Coral, viz., Beads. <i>See Beads.</i>		
In Fragments... ..		
Whole, polished	Free.	Free.
Unpolished		
Negligees Lb.	0 1 0	0 1 0
Cordage, tarred or untarred	Free.	Free.
Cork	Free.	Free.
Corks, ready made Lb.	0 0 6	0 0 6
Squared for rounding Cwt.	0 8 0	0 8 0
Fishermen's	Free.	Free.
Corn, Grain Meal and Flour, viz. :—		
Wheat, Barley, Oats, Rye, Pease, Beans, Maize or Indian Corn, Buckwheat and Bear or Bigg ... Quarter.	0 1 0	0 1 0
Wheat-meal and Flour, Barley-meal, Oatmeal and Groats, Rye-meal and Flour, Pea-meal, Bean-meal, Maize or Indian Corn-meal, and Buckwheat meal Cwt.	0 0 1½	0 0 1½
Cowries	Free.	Free.
Cotton Manufactures, viz. :—		
East India Piece Goods, viz. :—		
Calicoes and Muslins, white, dyed, or coloured, Nankeens dyed or not dyed, coloured or not coloured, and Handkerchiefs dyed or coloured	Free.	Free.
Manufactures, not being articles wholly or in part made up, not otherwise charged with duty	Free.	Free.
Wool. <i>See Wool.</i>		
Yarn	Free.	Free.
Fringe Lb.	0 0 2	0 0 2
Gloves of Cotton or Thread Dozen Pairs.	0 0 3	0 0 3
Stockings of Cotton or Thread	0 0 6	0 0 6
Socks or Half-Hose of Cotton or Thread	0 0 3	0 0 3
Articles or Manufactures of Cotton wholly or in part made up not otherwise charged with duty For every £100 Value.	5 0 0	5 0 0
Cranberries	Free.	Free.
Crayons	Free.	Free.

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 18 & 19 Vic., cap. 97.) 14th August 1855. Free.	Free.	* Free.	Free.	Free.	COPPERAS.
Free.	Free.	Free.	Free.	Free.	CORAL.
0 1 0	0 1 0	0 1 0	0 1 0	* 0 1 0	
Free.	Free.	Free.	Free.	Free.	CORDAGE.
Free.	Free.	Free.	Free.	Free.	CORK.
0 0 6	0 0 6	0 0 6	0 0 6	(Act 23 Vic., cap. 22.) 6th March 1860, 0 0 3	CORKS.
0 8 0	0 8 0	0 8 0	0 8 0	† 0 8 0	
Free.	Free.	Free.	Free.	Free.	
0 1 0	0 1 0	1 0	0 1 0	0 1 0	CORN, &c.
0 0 4½	0 0 4½	0 0 4½	0 0 4½	‡ 0 0 4½	
		(Act 20 & 21 Vic., cap. 62.) 25th August 1857. Meal not otherwise enumerated or de- scribed, (Act. 0 0 4½	0 0 4½	‡ 0 0 4½	
Free.	Free.	Free.	Free.	Free.	COWRIES.
Free.	Free.	Free.	Free.	Free.	COTTON, &c. :-
Free.	Free.	Free.	Free.	Free.	CALICOES.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	YARN.
0 0 2	0 0 2	0 0 2	0 0 2	† 0 0 2	Fringe.
0 0 3	0 0 3	0 0 3	0 0 3	† 0 0 3	Gloves.
0 0 6	0 0 6	0 0 6	0 0 6	† 0 0 6	Stockings.
0 0 3	0 0 3	0 0 3	0 0 3	† 0 0 3	Socks.
5 0 0	5 0 0	5 0 0	5 0 0	† 5 0 0	Articles, &c.
Free.	Free.	Free.	Free.	Free.	CRAN- BERRIES.
Free.	Free.	Free.	Free.	Free.	CRAYONS.

* Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 122).
 † Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 122).
 ‡ See under "Corn," 1860-61, for duty in that year.

ARTICLES	1853-54	1854-55
	£ s. d.	£ s. d.
IMPORTS.	<i>(Act 16 & 17 Vic., cap. 106.)</i> 20th August 1853.	
Cream of Tartar	Free.	Free.
Crystal, rough or cut or manufactured (except Beads) ...	Free.	Free.
Cubebs	Free.	Free.
Cubic Nitre. <i>See Nitre.</i>		
Cucumbers, viz., preserved in Salt	Free.	Free.
Currants <i>Cwt.</i>	0 15 0 And 5 per cent thereon.	0 15 0 And 5 per cent thereon.
Cutch	Free.	Free.
Daguerreotype Plates <i>Lb.</i>	0 0 3	0 0 3
Dates <i>Cwt.</i>	0 10 0	0 10 0
Diamonds	Free.	Free.
Dice <i>Pair.</i>	1 1 0	1 1 0
Divi Divi	Free.	Free.
Down	Free.	Free.
Drugs, not enumerated	Free.	Free.
Earthenware, not otherwise enumerated or described <i>Cwt.</i>	0 10 0	0 10 0
Ebony	Free.	Free.
Eggs <i>The 120</i>	0 0 4	<i>(Act 17 & 18 Vic., cap. 122.)</i> From 8th August 1854. Eggs, per cubic foot of the package internal measurement, 0 0 8
Of and from British Possessions <i>The 120</i>	0 0 2½	Eggs, of and from British Possessions, per cubic foot of the package internal measurement, 0 0 4
Elder Flower Water	Free.	Free.
Embroidery and Needlework, viz. :—	Not separately rated prior to 1854-55.	<i>(Act 17 & 18 Vic., cap. 122.)</i> From 8th August 1854. Embroidery on Silk, or Silk mixed with other materials, not being Silk Net, for every £100 value, 15 0 0 Of and from British Possessions, for every £100 value, 5 0 0

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 18 & 19 Vic., cap. 97.) 14th August 1855. Free.	Free.	** Free.	Free.	Free.	CREAM OF TARTAR.
Free.	Free.	Free.	Free.	Free.	CRYSTAL.
Free.	Free.	Free.	Free.	Free.	CUBEBS.
Free.	Free.	Free.	Free.	Free.	CUCUMBERS
0 15 0 And 5 per cent. thereon.	0 15 0 And 5 per cent. thereon.	0 15 0 And 5 per cent. thereon.	0 15 0 And 5 per cent. thereon.	(Act 23 Vic., cap. 22.) 7th March 1860. 0 7 0	CURRENTS.
Free.	Free.	Free.	Free.	Free.	CUTCH.
0 0 3	0 0 3	0 0 3	0 0 3	*0 0 3	DAGUER- REOTYPE PLATES.
0 10 0	0 10 0	0 10 0	0 10 0	*0 10 0	DATES.
Free.	Free.	Free.	Free.	Free.	DIAMONDS.
1 1 0	1 1 0	1 1 0	1 1 0	1 1 0	DICE.
Free.	Free.	Free.	Free.	Free.	DIVI DIVI.
Free.	Free.	Free.	Free.	Free.	DOWN.
Free.	Free.	Free.	Free.	Free.	DRUGS.
0 10 0	0 10 0	0 10 0	0 10 0	†0 10 0	EARTHEN- WARE.
Free.	Free.	Free.	Free.	Free.	EBONY.
0 0 8	0 0 8	0 0 8	0 0 8	*0 0 8	EGGS.
0 0 4	0 0 4	0 0 4	0 0 4	*0 0 4	
Free.	Free.	Free.	Free.	Free.	ELDER FLOWER WATER.
15 0 0	15 0 0	15 0 0	15 0 0	†15 0 0	EMBROID- ERY.
5 0 0	5 0 0	5 0 0	5 0 0	†5 0 0	

* Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).
† Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).

ARTICLES	1853-54	1854-55
IMPORTS.		
(Act 16 & 17 Vic., cap. 106.) 20th August 1853.		
£ s. d.		
£ s. d.		
Embroidery and Needlework—continued.		
Silk Net, figured with the needle, being Imitation Lace, and Articles thereof <i>Lb.</i>	0 10 0	0 10 0
Cotton Net, figured with the needle, being Imitation Lace, and Articles thereof "	0 8 0	0 8 0
Curtains commonly called Swiss, embroidered on Muslin or Net "	0 1 0	0 1 0
All other Embroidery not enumerated <i>For every £100 Value.</i>	10 0 0	10 0 0
Of and from British Possessions "	5 0 0	5 0 0
Enamel	Free.	Free.
Essence of Spruce	10 0 0	10 0 0
Extracts, viz. :—		
Of Cardamons, Cocculus Indicus, Guinea Grains of Paradise, Licorice, Nux Vomica, Opium, Guinea Pepper, Peruvian or Jesuit's Bark, Quassia, Radix Rhatanise, and Vitriol "	20 0 0	20 0 0
Of Chestnut Bark or Wood, Quercitron Bark, Logwood, Safflower, Bark, or of other Vegetable Substances to be used for Tanning or other manufacturing purposes	Free.	Free.
Extract or Preparation of any Article, not particularly enumerated, nor otherwise charged with Duty "	20 0 0	20 0 0
Or, and in lieu of the above Duty, at the option of the Importer <i>Lb.</i>	0 5 0	0 5 0
Feathers, viz. :—		
For Beds, in Beds or otherwise	Free.	Free.
Ostrich, Dressed... .. <i>Lb.</i>	0 3 0	0 3 0
" Undressed	Free.	Free.
Paddy Bird, Dressed <i>Lb.</i>	0 3 0	0 3 0
" Undressed... ..	Free.	Free.
Not otherwise enumerated or described, viz. :—		
Dressed <i>Lb.</i>	0 3 0	0 3 0
Undressed	Free.	Free.
Figs <i>Cwt.</i>	0 15 0 And 5 per cent. thereon.	0 15 0 And 5 per cent. thereon.
Fig Cake	0 15 0	0 15 0
Fish, viz. :—		
Anchovies, Cod, Caplin, Eels (Shiploads or in small quantities), Herrings, Lobsters, Mackerel, Oysters, Salmon, Soles, Sounds, and Tongues, Turbots, Turtle, and Fish not otherwise enumerated. Fresh or Cured.	Free.	Free.
Flax, Dressed, Rough, or Undressed, Tow and Codilla of	Free.	Free.
Flock for Paper Stainers	Free.	Free.

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<i>Act 18 & 19 Vic., cap. 37.)</i> 14th August 1855.		**			
0 10 0	0 10 0	0 10 0	0 10 0	*0 10 0	} EMBROID- ERY, &c.
0 8 0	0 8 0	0 8 0	0 8 0	*0 8 0	
0 1 0	0 1 0	0 1 0	0 1 0	*0 1 0	
10 0 0	10 0 0	10 0 0	10 0 0	*10 0 0	
5 0 0	5 0 0	5 0 0	5 0 0	*5 0 0	
Free.	Free.	Free.	Free.	Free.	ENAMEL
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	ESSENCE OF SPRUCE.
20 0 0	20 0 0	20 0 0	20 0 0	†20 0 0	} EXTRACTS.
Free.	Free.	Free.	Free.	Free.	
20 0 0	20 0 0	20 0 0	20 0 0	†20 0 0	} FEATHERS : For Beds.
0 5 0	0 5 0	0 5 0	0 5 0	†0 5 0	
Free.	Free.	Free.	Free.	Free.	} Ostrich.
0 3 0	0 3 0	0 3 0	0 3 0	*0 3 0	
Free.	Free.	Free.	Free.	Free.	} Paddy Bird.
0 3 0	0 3 0	0 3 0	0 3 0	*0 3 0	
Free.	Free.	Free.	Free.	Free.	} Unenu- merated.
0 3 0	0 3 0	0 3 0	0 3 0	*0 3 0	
0 15 0 And 5 per cent. thereon.	0 15 0 And 5 per cent. thereon.	0 15 0 And 5 per cent. thereon.	0 15 0 And 5 per cent. thereon.	(Act 23 Vic., cap. 22.) 7th March 1860, 0 7 0	FIGS.
0 15 0	0 15 0	0 15 0	0 15 0	(Act 23 Vic., cap. 22.) 7th March 1860, 0 7 0	FIG CAKE.
Free.	Free.	Free.	Free.	Free.	FISH
Free.	Free.	Free.	Free.	Free.	FLAX.
Free.	Free.	Free.	Free.	Free.	FLOCK.

* Duty repealed on and after 3rd March 1860 (*Act 23 Vic., cap. 22*).
† Duty repealed on and after 7th March 1860 (*Act 23 Vic., cap. 22*).

ARTICLES	1853-54	1854-55
IMPORTS.		
	£ s. d. <i>(Act 18 & 17 Vic, cap. 106.)</i> 20th August 1853.	£ s. d.
Flocks	Free.	Free.
Flower Roots	Free.	Free.
Flowers, Artificial, whether of Silk or of other Materials, per cubic foot as packed, no allowance for vacant spaces <i>Cubic Foot.</i>	0 12 0	0 12 0
Frames for Pictures, Prints, Drawings, or Mirrors	Free.	Free.
Fruit, viz. :—		
Raw, not otherwise enumerated <i>Bushel.</i>	0 0 2	0 0 2
Furniture Woods, not particularly enumerated, except Ash, Birch, Beech, Elm, Oak, Wainscot	Free.	Free.
Fustic	Free.	Free.
Gallic Powder	Free.	Free.
Galls	Free.	Free.
Gamboge	Free.	Free.
Garancine	Free.	Free.
Garnets, Cut or Uncut, not Set	Free.	Free.
Gauze, of Thread... ..	Free.	Free.
Gelatine	Free.	Free.
Gentian	Free.	Free.
Ginger <i>Cwt.</i>	0 10 0	0 5 0
Of and from British Possessions	0 5 0	0 5 0
Preserved. Until 5th July 1854, inclusive <i>Lb.</i>	0 0 2	0 0 1½
From and after 5th July 1854	0 0 1½	0 0 1½
Ginseng	Free.	Free.
Glass, viz. :—		
Any kind of Window Glass, White, or Stained, of one colour only (except Plate or Rolled Glass), and Shades and Cylinders <i>Cwt.</i>	0 2 6	0 2 6
Flint Cut Glass, Flint Coloured Glass, and Fancy Ornamental Glass, of whatever kind	0 10 0	0 10 0
Plate Glass, Cast or Rolled, of whatever thickness, whether Silvered, Polished, or Rough	Free.	Free.
Painted	Free.	Free.
White Flint Glass Bottles, not Cut, Engraved, or otherwise Ornamented	Free.	Free.
Beads and Bugles. <i>See Beads.</i>		

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 18 & 19 Vic., cap. 97.) 14th August 1855. Free.	Free.	Free.	Free.	Free.	FLOCKS.
Free.	Free.	Free.	Free.	Free.	FLOWER ROOTS.
0 12 0	0 12 0	0 12 0	0 12 0	*0 12 0	FLOWERS, Artificial.
Free.	Free.	Free.	Free.	Free.	FRAMES.
0 0 2	0 0 2	0 0 2	0 0 2	*0 0 2	FRUIT.
Free.	Free.	Free.	Free.	Free.	FURNITURE WOODS.
Free.	Free.	Free.	Free.	Free.	FUSTIC.
Free.	Free.	Free.	Free.	Free.	GALLIC POWDER.
Free.	Free.	Free.	Free.	Free.	GALLS.
Free.	Free.	Free.	Free.	Free.	GAMBOGE.
Free.	Free.	Free.	Free.	Free.	GARANCINE
Free.	Free.	Free.	Free.	Free.	GARNETS.
Free.	Free.	Free.	Free.	Free.	GAUZE.
Free.	Free.	Free.	Free.	Free.	GELATINE.
Free.	Free.	Free.	Free.	Free.	GENTIAN.
0 5 0	0 5 0	0 5 0	0 5 0	†0 5 0	GINGER.
(Act 18 Vic., cap. 21.) From 21st April 1855. 0 0 2½	0 0 2½	(Act 20 Vic., cap. 15.) From 5th April 1857. 0 0 2	0 0 2	†0 0 2	
Free.	Free.	Free.	Free.	Free.	GINSENG.
(Act 18 & 17 Vic., cap. 108.) From 5th April 1855. 0 1 6	0 1 6	(Act 18 & 19 Vic., cap. 97.) From 5th April 1857. Free.	Free.	Free.	GLASS.
0 10 0	0 10 0	0 10 0	0 10 0	†0 10 0	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	

* Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).
 † Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).
 ‡ See under "Succades" 1860-61 for duty in that year.

ARTICLES	1853-54	1854-55
IMPORTS.		
Glass—continued :—		
Wine Glasses, Tumblers, and all other White Flint Glass Goods, not Cut, Engraved, or otherwise Ornamented	Free.	Free.
Bottles of Glass covered with Wicker (not being Cut Glass), or of Green or Common Glass	Free.	Free.
Articles of Green or Common Glass	Free.	Free.
Manufactures, not otherwise enumerated or described, and old Broken Glass fit only to be re-manufactured	Free.	Free.
Glue, Glue Clippings, or Waste of any kind fit only for Glue	Free.	Free.
Gold, viz :—		
Leaves of, Ore of, and Ore of which the greater part in value is Gold	Free.	Free.
Gongs <i>Cwt.</i>	Not separately rated prior to 1854-55.	(<i>Act 17 & 18 Vic., cap. 122.</i>) From 8th August 1854. 1 0 0
Grains, Guinea and of Paradise	0 15 0	0 15 0
Grapes <i>Bushel.</i>	0 0 2	0 0 2
Grease	Free.	Free.
Greaves, for Dogs	Free.	Free.
Tallow	Free.	Free.
Guano	Free.	Free.
Gum, viz :—		
Animi, Copal, Arabic, Senegal, Lac Dye, Seed Lac, Stick Lac, Shellac, Ammoniacum, Asafetida, Euphorbinum, Guaiacum, Kino, Mastic, Tragacanth, and unenumerated	Free.	Free.
Gunpowder	Free.	Free.
Gunstocks, in the rough, of Wood	Free.	Free.
Gutta Percha	Free.	Free.
Manufactures of, not moulded, such as Bands, Sheets, Soles, Tubing <i>Cwt.</i>	0 5 0	0 5 0
Articles moulded <i>Lb.</i>	0 0 2	0 0 2
Gypsum	Free.	Free.
Hair, viz :—		
Camel's Hair or Wool, Cow, Ox, Bull, or Elk Hair, Horse Hair, Human, and unenumerated	Free.	Free.
Goat's Hair or Wool. <i>See Wool.</i>		
Manufactures of Hair or Goat's Wool, or of Hair or Goat's Wool and any other Material not particularly enumerated or otherwise charged with Duty	Free.	Free.
Manufactures of Hair or Goat's Wool, or of Hair or Goat's Wool and any other Material, wholly or in part made up, not particularly enumerated or otherwise charged with Duty <i>For every £100 Value.</i>	5 0 0	5 0 0
Hams, of all kinds	Free.	Free.

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 18 & 19 Vic., cap. 27.) 14th August 1855.		..			
Free.	Free.	Free.	Free.	Free.	GLASS.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	GLUE.
Free.	Free.	Free.	Free.	Free.	GOLD LEAVES.
1 0 0	1 0 0	1 0 0	1 0 0	*1 0 0	GONGS.
0 15 0	0 15 0	0 15 0	0 15 0	*0 15 0	GRAINS.
0 0 2	0 0 2	0 0 2	0 0 2	†0 0 2	GRAPES.
Free.	Free.	Free.	Free.	Free.	GREASE.
Free.	Free.	Free.	Free.	Free.	GREAVES.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	GUANO.
Free.	Free.	Free.	Free.	Free.	GUM.
Free.	Free.	Free.	Free.	Free.	GUN-POWDER.
Free.	Free.	Free.	Free.	Free.	GUNSTOCKS.
Free.	Free.	Free.	Free.	Free.	GUTTA PERCHA.
0 5 0	0 5 0	0 5 0	0 5 0	†0 5 0	
0 0 2	0 0 2	0 0 2	0 0 2	†0 0 2	
Free.	Free.	Free.	Free.	Free.	GYPNUM.
Free.	Free.	Free.	Free.	Free.	HAIR.
Free.	Free.	Free.	Free.	Free.	
5 0 0	5 0 0	5 0 0	5 0 0	†5 0 0	
Free.	Free.	Free.	Free.	Free.	HAMS.

* Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 23).
 † Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22)

ARTICLES	1853-54	1854-55
IMPORTS.		
Harp Strings, or Lute Strings, Silvered	£ s. d. (Act 16 & 17 Vic., cap. 100.) 20th August 1853. Free.	£ s. d. Free.
Hats or Bonnets, viz. :—		
Of Chip Lb.	0 2 6	0 2 6
Of Bast, Cane, or Horsehair "	0 2 6	0 2 6
Of Straw "	0 2 6	0 2 6
Of Felt, Hair, Wool, or Beaver Each.	0 1 0	0 1 0
Of Silk or Silk Shag, laid upon Felt, Linen, or other Material "	0 1 0	0 1 0
Hay	Free.	Free.
Heath for Brushes	Free.	Free.
Hellebore	Free.	Free.
Hemp, viz. :—		
Dressed, rough, or undressed, Tow or Codilla of Hemp. Jute, other vegetable substances of the nature and quality of undressed Hemp, and applicable to the same purposes	Free.	Free.
Hides, not tanned, tawed, curried, or in any way dressed :—		
Dry or wet	Free.	Free.
Tawed, curried, or in any way dressed, not being varnished, japanned, or enamelled	Free.	Free.
If varnished, japanned, or enamelled	Free.	Free.
Losh Hides	Free.	Free.
Muscovy or Russia Hides, or Pieces thereof, tanned, coloured, shaved, or otherwise dressed	Free.	Free.
Hides or Pieces thereof, raw or undressed, unenumerated	Free.	Free.
In any way dressed, not otherwise enumerated	Free.	Free.
Tails, Buffalo, Bull, Cow, or Ox... ..	Free.	Free.
Tanned, not otherwise dressed	Free.	Free.
Hones	Free.	Free.
Honey	Free.	Free.
Hoofs of Cattle	Free.	Free.
Hoops of Wood	Free.	Free.
Hops Cwt.	2 5 0	(Act 17 & 18 Vic., cap. 122.) From 8th Aug. 1854. 1 0 0

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d. (Act 18 & 19 Vic., cap. 97.) 14th August 1855. Free.	£ s. d. Free.	£ s. d. Free.	£ s. d. Free.	£ s. d. Free.	HARP STRINGS, &c.
0 2 6	0 2 6	0 2 6	0 2 6	(Act 23 Vic., cap. 22.) 6th March, 1860. 0 1 3	HATS OR BONNETS:—
0 2 6	0 2 6	0 2 6	0 2 6	(Act 23 Vic., cap. 22.) 6th March, 1860. 0 1 3	Chi.
0 2 6	0 2 6	0 2 6	0 2 6	(Act 23 Vic., cap. 22.) 6th March, 1860. 0 1 3	Bast, Cane, or Horse- hair.
					Straw.
		(Act 20 & 21 Vic., cap. 62.) 25th August 1857. Hats of Felt. Each. 0 0 6	0 0 6		
0 1 0	0 1 0	Bonnets of Felt. Each. 0 1 0	(Act 21 Vic., cap. 12.) 11th May 1858. Bonnets of Felt, Each. 0 0 6	*0 0 6	Felt, Hair, Wool, or Beaver.
		Hats or Bonnets of Hair, Wool, or Beaver. Each. 0 1 0	0 1 0	*0 1 0	
0 1 0	0 1 0	0 1 0	0 1 0	*0 1 0	Silk, Silk Shag, &c.
Free.	Free.	Free.	Free.	Free.	HAY.
Free.	Free.	Free.	Free.	Free.	HEATH.
Free.	Free.	Free.	Free.	Free.	HELLEBORE.
Free.	Free.	Free.	Free.	Free.	HEMP.
Free.	Free.	Free.	Free.	Free.	HIDES:—
Free.	Free.	Free.	Free.	Free.	Dry or Wet.
Free.	Free.	Free.	Free.	Free.	Tawed.
Free.	Free.	Free.	Free.	Free.	Curried, &c.
Free.	Free.	Free.	Free.	Free.	Varnished, &c.
Free.	Free.	Free.	Free.	Free.	Losh Hides.
Free.	Free.	Free.	Free.	Free.	Muscovy, &c.
Free.	Free.	Free.	Free.	Free.	Undressed.
Free.	Free.	Free.	Free.	Free.	Dressed.
Free.	Free.	Free.	Free.	Free.	} Tails, &c.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	HONES.
Free.	Free.	Free.	Free.	Free.	HONEY.
Free.	Free.	Free.	Free.	Free.	HOOPS OF CATTLE.
Free.	Free.	Free.	Free.	Free.	HOOPS OF WOOD.
(Act 17 & 18 Vic., c. 122.) From 1st Aug. 1855. 2 5 0	2 5 0	2 5 0	2 5 0	2 5 0	HOPS.

* Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 23).

ARTICLES	1853-54			1854-55		
	£	s.	d.	£	s.	d.
IMPORTS.						
Horns, Horn Tips, and Pieces of Horn	Free.			Free.		
Ice.	Free.			Free.		
Indigo.	Free.			Free.		
Ink for Printers and Indian Ink.	Free.			Free.		
Inkle, wrought and unwrought.	Free.			Free.		
Iron, Ore of, Pig, Bars, unwrought, Wire; Rough Castings, Bloom, Chromate of, Slit or hammered into Rods, Cast, Hoops, Old Broken, and Old Cast Iron	Free.			Free.		
Iron and Steel, wrought or manufactured, viz. :—				(Act 17 & 18 Vic., c. 122.) (except Arms and Ammunition.)		
Machinery, Wrought Castings, Tools, Cutlery and other Manufactures of Iron or Steel, not enumerated	Cwt. 0 2 6			0 2 6		
Fancy ornamental Articles of Iron or Steel	0 15 0			0 15 0		
Manufactures of, coated with Brass or Copper by any galvanic process	Not separately rated prior to 1853-54.			(Act 17 & 18 Vic., cap. 122.) From 8th Aug. 1854. 0 3 6		
Isinglass	Free.			Free.		
Jalap	Free.			Free.		
Japanned or Lacquered Ware	10 0 0			(Act 17 & 18 Vic., cap. 122.) From 8th Aug. 1854. Cwt. 1 0 0		
Jet	Free.			Free.		
Jewels, Emeralds, and all other Precious Stones :—						
Set	10 0 0			10 0 0		
Unset	Free.			Free.		
Juice of Lemons, Limes or Oranges	Free.			Free.		
Kernels. <i>See Nuts.</i>						
Kingwood	Free.			Free.		
Lace and Articles thereof, viz. :—						
Mohair or Worsted	Lb. 0 1 0			0 1 0		
Thread or Cotton Pillow Lace (not being Brussels Point or Saxon Bone Lace) not exceeding one inch in width	1 0 0			1 0 0		
Exceeding one inch in width	2 0 0			2 0 0		
Silk Pillow Lace (not being Saxon Wive Ground Lace) and Application	1 10 0			1 10 0		
Silk Saxon Wire Ground Lace, and all Lace known as Maltese	0 8 0			0 8 0		
Brussels Point and other Lace, made by the hand, not otherwise charged with duty	10 0 0			10 0 0		

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d. (Act 18 & 19 Vic., cap. 97.) 14th August 1855.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Free.	Free.	Free.	Free.	Free.	HORNS, &c.
Free.	Free.	Free.	Free.	Free.	ICE.
Free.	Free.	Free.	Free.	Free.	INDIGO.
Free.	Free.	Free.	Free.	Free.	INK.
Free.	Free.	Free.	Free.	Free.	INKLE.
Free.	Free.	Free.	Free.	Free.	
0 2 6	0 2 6	0 2 6	0 2 6	*0 2 6	IRON AND STEEL.
0 15 0	0 15 0	0 15 0	0 15 0	*0 15 0	
0 3 6	0 3 6	0 3 6	0 3 6	*0 3 6	
Free.	Free.	Free.	Free.	Free.	ISINGLASS.
Free.	Free.	Free.	Free.	Free.	JALAP.
1 0 0	1 0 0	1 0 0	1 0 0	†1 0 0	JAPANED WARE.
Free.	Free.	Free.	Free.	Free.	JET.
10 0 0	10 0 0	10 0 0	10 0 0	*10 0 0	JEWELS :— Set.
Free.	Free.	Free.	Free.	Free.	Unset.
Free.	Free.	Free.	Free.	Free.	JUICE OF LEMONS, &c.
Free.	Free.	Free.	Free.	Free.	KINGWOOD.
0 1 0	0 1 0	0 1 0	0 1 0	*0 1 0	LACE, &c.:— Mohair.
1 0 0	1 0 0	1 0 0	1 0 0	*1 0 0	Thread or Cotton Pillow.
2 0 0	2 0 0	2 0 0	2 0 0	*2 0 0	
1 10 0	1 10 0	1 10 0	1 10 0	*1 10 0	Silk Pillow.
0 8 0	0 8 0	0 8 0	0 8 0	*0 8 0	Silk Saxon.
10 0 0	10 0 0	10 0 0	10 0 0	*10 0 0	Brussels Point.

* Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).
† Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).

ARTICLES	1853-54	1854-55
IMPORTS.		
<i>(Act 16 & 17 Vic., cap. 106.)</i> 20th August 1853.		
Lacquered Ware. See Japanned Ware.		
Lamp Black	Free.	Free.
Lapis Calaminaris	Free.	Free.
Lard	Free.	Free.
Latten, Shaven and Wire	Free.	Free.
Lavender Flowers	Free.	Free.
Lead, viz. :—		
Ore of, Black, Pig and Sheet, Red, White, Chromate of	Free.	Free.
Manufactures of, not otherwise enumerated ... <i>Cwt.</i>	0 2 0	0 2 0
Leather Manufactures, viz. :—		
Boots, Shoes, and Calashes, viz. :—		
Women's Boots and Calashes <i>Dozen Pairs.</i>	0 6 0	0 6 0
If lined or trimmed with Fur or other Trimming	0 7 6	0 7 6
Shoes with Cork or Double Soles, Quilted Shoes, and Clogs	0 5 0	0 5 0
If trimmed or lined with Fur or any other Trimming	0 6 0	0 6 0
Women's Shoes of Silk, Satin, Jean, or other Stuffs, Kid, Morocco, or other Leather	0 4 6	0 4 6
If trimmed or lined with Fur or any other Trimming	0 5 0	0 5 0
Girls' Boots, Shoes, and Calashes, not exceeding seven inches in length, to be charged with two-thirds of the Duties chargeable on the foregoing descriptions.		
Men's Boots and Shoes :—		
If the Quarter do not exceed two and three-quarter inches, or the Vamp four inches in height from the Sole Inside	0 7 0	0 7 0
If either the Quarter or Vamp exceed the above dimensions, but do not exceed six inches in height from the Sole Inside	0 10 6	0 10 6
If either the Quarter or Vamp do exceed six inches in height from the Sole Inside	0 14 0	0 14 0
Boys' Boots, not exceeding seven inches in length	0 9 4	0 9 4
Shoes, not exceeding seven inches in length	0 4 8	0 4 8
Boot Fronts, not exceeding nine inches in height	0 1 9	0 1 9
Exceeding nine inches in height	0 2 9	0 2 9
Boot Backs	0 1 6	0 1 6
Cut into Shapes <i>Cwt.</i>	0 10 0	0 10 0

1855-56	1856-57	1857-58	1858 59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<i>(Act 18 & 19 Vic., cap. 97.)</i> 14th August 1855.					
Free.	Free.	Free.	Free.	Free.	LAMP BLACK.
Free.	Free.	Free.	Free.	Free.	LAPIS CALAMINARIS.
Free.	Free.	Free.	Free.	Free.	LARD.
Free.	Free.	Free.	Free.	Free.	LATTEN.
Free.	Free.	Free.	Free.	Free.	LAVENDER FLOWERS.
					LEAD :—
Free.	Free.	Free.	Free.	Free.	Ore of. &c.
0 2 0	0 2 0	0 2 0	0 2 0	*0 2 0	Manufactures, &c.
					LEATHER MANUFACTURES :—
0 6 0	0 6 0	0 6 0	0 6 0	*0 6 0	} Women's Boots, &c.
0 7 6	0 7 6	0 7 6	0 7 6	*0 7 6	
0 5 0	0 5 0	0 5 0	0 5 0	*0 5 0	
0 6 0	0 6 0	0 6 0	0 6 0	*0 6 0	
0 4 6	0 4 6	0 4 6	0 4 6	*0 4 6	} Women's Shoes, &c.
0 5 0	0 5 0	0 5 0	0 5 0	*0 5 0	
0 7 0	0 7 0	0 7 0	0 7 0	*0 7 0	} Men's Boots, &c.
0 10 6	0 10 6	0 10 6	0 10 6	*0 10 6	
0 14 0	0 14 0	0 14 0	0 14 0	*0 14 0	
0 9 4	0 9 4	0 9 4	0 9 4	*0 9 4	} Boys' Boots.
0 4 8	0 4 8	0 4 8	0 4 8	*0 4 8	
0 1 9	0 1 9	0 1 9	0 1 9	*0 1 9	} Boot Fronts.
0 2 9	0 2 9	0 2 9	0 2 9	*0 2 9	
0 1 6	0 1 6	0 1 6	0 1 6	*0 1 6	} Boot Backs. Cut into Shapes.
0 10 0	0 10 0	0 10 0	0 10 0	*0 10 0	

* Duty repealed on and after 3rd March 1860 (*Act 23 Vic., cap. 22*).

ARTICLES	1853-54	1854-55
IMPORTS.		
	£ s. d.	£ s. d.
	<i>(Act 16 & 17 Vic., cap. 108.)</i> 20th August 1853.	
Liquorice Root <i>Cwt.</i>	0 5 0	0 5 0
Juice "	1 0 0	1 0 0
Litharge	Free.	Free.
Live Creatures illustrative of Natural History	Free.	Free.
Logwood	Free.	Free.
Lucifers of Wood, in Boxes containing not more than 100 Matches <i>The Gross of Boxes.</i>	0 0 2	<i>(Act 17 & 18 Vic., cap. 122.)</i> 8th August 1854. Lucifers of Wood, the cubic foot of the external package measured internally, 0 0 4
In Boxes containing more than 100 Matches ... <i>The Gross of Boxes.</i>	0 0 3	
Of Vesta, of Wax in Boxes not exceeding 1000 Matches <i>Dozen Boxes.</i>	0 0 6	
In Boxes exceeding 1000 Matches <i>1000 Matches.</i>	0 0 0½	0 0 0½
Macaroni. <i>See Vermicelli.</i>		
Mace <i>Lb.</i>	0 1 0	0 1 0
Madder and Madder Root...	Free.	Free.
Magna Græcia Ware	Free.	Free.
Mahogany	Free.	Free.
Malt	Prohibited.	Prohibited.
Mandioca Flour <i>Cwt.</i>	0 0 4½	0 0 4½
Manganese, Ore of	Free.	Free.
Manna	Free.	Free.
Manna Croup <i>Cwt.</i>	0 0 4½	0 0 4½
Manures not enumerated	Free.	Free.
Manuscripts	Free.	Free.
Maps or Charts, or Parts thereof, plain or coloured	Free.	Free.
Maple Wood	Free.	Free.
Marmalade. Until 5th July 1854 inclusive <i>Lb.</i>	0 0 2	<i>(Act 17 & 18 Vic., cap. 122.)</i> 8th August 1854. 0 0 2
From and after 5th July 1854 "	0 0 1½	
Mats and Matting	Free.	Free.
Mattresses	Free.	Free.
Mead or Metheglin	Free.	Free.
Meat, salted or fresh not otherwise described	Free.	Free.
Preserved in any other way than salted	Free.	Free.
Medals of Gold, Silver, or of any other sort	Free.	Free.
Medlars... .. <i>Bushel.</i>	0 0 2	0 0 2
Mercury, prepared	Free.	Free.

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d. (Act 18 & 19 Vic., cap. 97.) 14th August 1855. 0 5 0	£ s. d. 0 5 0	£ s. d. (Act 18 & 19 Vic., cap. 97.) From 5th April 1857. Free.	£ s. d. Free.	£ s. d. Free.	LIQUORICE ROOT. Juice.
1 0 0	1 0 0	1 0 0	1 0 0	†1 0 0	LITHARGE.
Free.	Free.	Free.	Free.	Free.	LIVE CREA- TURES.
Free.	Free.	Free.	Free.	Free.	LOGWOOD.
0 0 4	0 0 4	0 0 4	0 0 4	*0 0 4	LUCIFERS:— Wood.
0 0 6	0 0 6	(Act 20 & 21 Vic., cap. 62.) 25th August 1857. per 1000 Matches 0 0 0½	0 0 0½	*0 0 0½	Vesta.
0 0 0½	0 0 0½				
0 1 0	0 1 0	0 1 0	0 1 0	†0 1 0	MACE.
Free.	Free.	Free.	Free.	Free.	MADDER, &c.
Free.	Free.	Free.	Free.	Free.	MAGNA GRÆCIA WARE.
Free.	Free.	Free.	Free.	Free.	MAHOGANY.
Prohibited.	Prohibited.	Prohibited.	Prohibited.	Prohibited.	MALT.
0 0 4½	0 0 4½	0 0 4½	0 0 4½	†0 0 4½	MANDIOCA FLOUR.
Free.	Free.	Free.	Free.	Free.	MANGAN- ESE.
Free.	Free.	Free.	Free.	Free.	MANNA.
0 0 4½	0 0 4½	0 0 4½	0 0 4½	†0 0 4½	MANNA CROUP.
Free.	Free.	Free.	Free.	Free.	MANURES.
Free.	Free.	Free.	Free.	Free.	MANU- SCRIPTS.
Free.	Free.	Free.	Free.	Free.	MAPS, &c.
Free.	Free.	Free.	Free.	Free.	MAPLE WOOD.
(Act 18 & 19 Vic., cap. 21.) 21st April 1855. 0 0 2½	0 0 2½	(Act 20 Vic., cap. 15.) From 5th April 1857. 0 0 2	0 0 2	‡0 0 2	MARMA- LADE.
Free.	Free.	Free.	Free.	Free.	MATS, &c.
Free.	Free.	Free.	Free.	Free.	MAT- TRESSES.
Free.	Free.	Free.	Free.	Free.	MEAD, &c.
Free.	Free.	Free.	Free.	Free.	MEAT:— Salted or Fresh.
Free.	Free.	Free.	Free.	Free.	Preserved.
Free.	Free.	Free.	Free.	Free.	MEDALS.
0 0 2	0 0 2	0 0 2	0 0 2	*0 0 2	MEDLARS.
Free.	Free.	Free.	Free.	Free.	MERCURY.

* Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 23).
† Duty repealed on and after 7th March (Act 23 Vic., cap. 22).
‡ See under "Corn," 1860-61, for duty in that year.
§ See under "Succedæes" 1860-61, for duty in that year.

ARTICLES	1853-54	1854-55
IMPORTS.		
Metal, Bell Metal, Metal Leaf, not gold	£ s. d. (Act 16 & 17 Vic., cap. 106.) 20th August 1853. Free.	£ s. d. Free.
Mill-Boards Lb.	0 0 2½	0 0 2½
Minerals and Fossils, unenumerated	Free.	Free.
Models of Cork or Wood	Free.	Free.
Molasses, viz. :—	(Act 11 & 12 Vic., cap. 97.) From 5th July 1853.	(Act 17 & 18 Vic., cap. 29.) From 5th July 1854.
The growth and produce of any British Possession into which the importation of Foreign Sugar is prohibited and imported from thence (cwt.)	0 3 9	} 0 4 3
The growth and produce of any other British Possession, being imported from any such Possession "	0 4 2	
The growth and produce of any Foreign Country and not otherwise charged with duty "	0 4 6	
Morphia and its Salts Lb.	0 5 0	0 5 0
Moss, viz. :—		
Lichen Islandicus, Rock for Dyers' use and Moss other than Rock or Iceland Moss	Free.	Free.
Mother o' Pearl Shells... ..	Free.	Free.
Musical Instruments, viz. :—		
Musical Boxes, small, not exceeding four inches in length The Air.	0 0 3	0 0 3
Large "	0 0 8	0 0 8
Overtures, or extra accompaniments "	0 2 6	0 2 6
Pianofortes, horizontal, grand Each.	3 0 0	3 0 0
Upright or square "	2 0 0	2 0 0
Harmoniums or Seraphines, not exceeding Three Stops "	0 12 0	} (Act 17 & 18 Vic., cap. 122.) 8th August 1854. Each 1 5 0
Four Stops and not exceeding Seven Stops "	1 4 0	
Eight Stops and not exceeding Eleven Stops "	1 10 0	
Exceeding Eleven Stops "	2 0 0	
Accordions, commonly called Chinese The 100 Notes.	0 1 0	0 1 0
Other Sorts, including Flutinas, and common German Concertinas "	0 5 0	0 5 0
Concertinas of Octagon Form, not common German Each.	0 4 0	(Act 17 & 18 Vic., cap. 122.) 8th August 1854. The 0 5 0
Brass Instruments, all Sorts Lb.	0 0 9	100 Notes. 0 0 9
Musical Instruments, not otherwise enumerated or described For every £100 Value.	10 0 0	10 0 0
Musk	Free.	Free.

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 18 & 19 Vic., cap. 97.) 14th August 1855. Free.	Free.	Free.	Free.	Free.	METAL.
Not separately rated prior to 1856.	(Act 19 & 20 Vic., cap. 75.) From 6th July 1856. Metal of any sort, old and fit only to be re-manufactured. Free.	Free.	Free.	Free.	
0 0 2½	0 0 2½	0 0 2½	0 0 2½	†0 0 2½	
Free.	Free.	Free.	Free.	Free.	MILL-BOARDS, MINERALS, &c.
Free.	Free.	Free.	Free.	Free.	MODELS OF CORK, &c.
(Act 18 & 19 Vic., cap. 22.) From 21st April 1855.		(Act 20 & 21 Vic., cap. 61.) From 5th April 1857.			
0 5 4	0 5 4	0 5 0	0 5 0	0 5 0	MOLASSES.
0 10 0	0 10 0	0 10 0	0 10 0	*0 10 0	MORPHIA, &c.
Free.	Free.	Free.	Free.	Free.	MOSS.
Free.	Free.	Free.	Free.	Free.	MOTHER O' PEARL SHELLS.
Not separately rated prior to	1858-59.		T.O., 3rd June 1858. G.O. ^{1/4} lbs. Muriatic Acid. Free.	Free.	MURIATIC ACID. MUSICAL INSTRUMENTS:—
0 0 3	0 0 3	0 0 3	0 0 3	*0 0 3	Musical Boxes.
0 0 8	0 0 8	0 0 8	0 0 8	*0 0 8	
0 2 6	0 2 6	0 2 6	0 2 6	*0 2 6	Piano- fortes.
3 0 0	3 0 0	3 0 0	3 0 0	*3 0 0	
2 0 0	2 0 0	2 0 0	2 0 0	*2 0 0	
0 12 0	0 12 0	0 12 0	0 12 0	*0 12 0	Harmo- niums.
0 1 0	0 1 0	0 1 0	0 1 0	*0 1 0	Accor- dions.
0 5 0	0 5 0	0 5 0	0 5 0	*0 5 0	Other sorts.
0 0 9	(Act 19 & 20 Vic., cap. 75.) 6th July 1856. Instruments of Brass, Copper, or of any other metal and parts of such Lb. 0 0 9	0 0 9	0 0 9	*0 0 9	Brass Instru- ments.
10 0 0	10 0 0	10 0 0	10 0 0	*10 0 0	Unenum- rated: MUSK.
Free.	Free.	Free.	Free.	Free.	

* Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).
† See under Paper 1860-61 for duty in that year.

ARTICLES	1853-54	1854-55
IMPORTS.		
	<i>(Act 16 & 17 Vic., cap. 108.)</i> 20th August 1853. £ s. d. 0 1 6	
Mustard. Flour... .. <i>Cwt.</i>		0 1 6
Mixed or Manufactured, except Flour "	0 5 0	0 5 0
Myrobalans. <i>See Berries.</i>		
Myrrh	Free.	Free.
Naphtha	Free.	Free.
New Zealand Wood	Free.	Free.
Nicaragua Wood	Free.	Free.
Nickel, Ore of	Free.	Free.
Metallic, and Oxide of, refined	Free.	Free.
Arseniate of, in Lumps or Powder, being in an unrefined state	Free.	Free.
Nitre, viz., Cubic Nitre	Free.	Free.
Nutmegs. except those commonly called Wild ... <i>Lb.</i>	0 1 0	0 1 0
Wild, in the Shell "	0 0 3	0 0 3
Not in the Shell "	0 0 5	0 0 5
	Not separately rated prior to 1855-56.	
Nuts, viz. :—		
Chestnuts, Coco Nuts, and Pistachio Nuts	Free.	Free.
Small Nuts <i>Bushel.</i>	0 1 0	0 1 0
Walnuts "	0 1 0	0 1 0
Nuts and Kernels of Walnuts, of Peach Stones, and all Nuts and Kernels unenumerated, commonly used for expressing Oil therefrom	Free.	Free.
Nuts and Kernels unenumerated	Free.	Free.
Nux Vomica <i>Cwt.</i>	0 2 0	0 2 0
Oakum	Free.	Free.
Ochre	Free.	Free.
Oil of Almonds <i>Lb.</i>	0 0 1	0 0 1
Animal	Free.	Free.
Bays <i>Lb.</i>	0 0 1	0 0 1
Castor	Free.	Free.
Chemical, Essential, or Perfumed, viz. :—		
Bergamot, Carraway, Cassia, Cloves, Lavender, Lemon, Mint and Spearmint, Oil or Otto of Roses, Peppermint, Spike, Thyme, and unenumerated <i>Lb.</i>	0 1 0	0 1 0
Cocoa Nut, Hempseed, Lard, Linseed, Olive, Palm, Paran, Rapeseed, Rock Rosin, Seed unenumerated, Train Oil or Blubber, Spermaceti or Head Matter, Walnut, Oil or Spirit of Turpentine	Free.	Free.
Not particularly enumerated or described, nor otherwise charged with Duty	Free.	Free.

1855-56	1856-57	1857-58	1858-59	1859-60	
<p>(Act 18 & 19 Vic., cap. 97.) 14th August 1855. £ s. d. 0 1 6 0 5 0</p>	<p>£ s. d. 0 1 6 0 5 0</p>	<p>£ s. d. 0 1 6 0 5 0</p>	<p>£ s. d. 0 1 6 0 5 0</p>	<p>£ s. d. *0 1 6 *0 5 0</p>	<p>MUSTARD.</p>
Free.	Free.	Free.	Free.	Free.	MYRRH.
Free.	Free.	Free.	Free.	Free.	NAPHTHA.
Free.	Free.	Free.	Free.	Free.	NEW ZEALAND WOOD.
Free.	Free.	Free.	Free.	Free.	NICARAGUA WOOD.
Free.	Free.	Free.	Free.	Free.	NICKEL :—
Free.	Free.	Free.	Free.	Free.	Metallic.
Free.	Free.	Free.	Free.	Free.	Arseniate of.
Free.	Free.	Free.	Free.	Free.	NITRE.
0 1 0	0 1 0	0 1 0	0 1 0	*0 1 0	} NUTMEGS.
0 0 3	0 0 3	0 0 3	0 0 3	*0 0 3	
0 0 5	0 0 5	0 0 5	0 0 5	*0 0 5	
<p>Nutmegs or other Spices or Admixtures thereof, ground. Lb. 0 1 0</p>	0 1 0	0 1 0	0 1 0	*0 1 0	} NUTS :— Chestnuts.
Free.	Free.	Free.	Free.	Free.	
0 1 0	0 1 0	0 1 0	0 1 0	*0 1 0	Small Nuts.
0 1 0	0 1 0	0 1 0	0 1 0	*0 1 0	Walnuts.
Free.	Free.	Free.	Free.	Free.	Nuts and Kernels.
Free.	Free.	Free.	Free.	Free.	Unenumerated.
0 2 0	0 2 0	0 2 0	0 2 0	*0 2 0	NUX VOMICA.
Free.	Free.	Free.	Free.	Free.	OAKUM.
Free.	Free.	Free.	Free.	Free.	OCHRE.
0 0 1	0 0 1	0 0 1	0 0 1	†0 0 1	OIL :— Almond.
Free.	Free.	Free.	Free.	Free.	Animal.
0 0 1	0 0 1	0 0 1	0 0 1	†0 0 1	Bays.
Free.	Free.	Free.	Free.	Free.	Castor.
0 1 0	0 1 0	0 1 0	0 1 0	†0 1 0	Chemical. &c.
Free.	Free.	Free.	Free.	Free.	Cocoa Nut, &c.
Free.	Free.	Free.	Free.	Free.	Unenumerated.

* Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).
† Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22.)

ARTICLES	1853-54	1854-55
IMPORTS.		
	£ s. d. (Act 16 & 17 Vic., cap. 106.) 20th August 1853.	£ s. d.
Oilseed Cake	Free.	Free.
Oilcloth, for Table Covers <i>Square Yard.</i>	0 0 1	(Act 17 & 18 Vic., cap. 122.) 8th August 1854. Oilcloth. <i>Sq. Yd.</i> 0 0 1½
Olibanum	Free.	Free.
Olives	Free.	Free.
Olive Wood	Free.	Free.
Onions <i>Bushel.</i>	0 0 1	0 0 1
Opera Glasses, viz. :—		(Act 17 & 18 Vic., cap. 122.) 8th August 1854.
Single <i>Each</i>	{ Not separately rated prior to 1854-55 }	0 1 0
Double, and all Marine and Race Glasses, not being Telescopes		0 2 6
Opium <i>Lb.</i>	0 1 0	0 1 0
Orange Flower Water	Free.	Free.
Oranges and Lemons <i>Bushel.</i>	0 0 8	0 0 8
Peel of	Free.	Free.
Orchal	Free.	Free.
Ore, unenumerated	Free.	Free.
Orpiment	Free.	Free.
Orris Root	Free.	Free.
Orsedew	Free.	Free.
Painters' Colours, unenumerated, viz. :—		
Unmanufactured and Manufactured	Free	Free.
Palmetto Thatch and Manufactures thereof	Free	Free.
Paper, viz. :—		
Brown Paper, made of old Rope or Cordage only, without separating or extracting the Pitch or Tar therefrom, and without any Mixture of other Materials therewith <i>Lb.</i>	0 0 2½	0 0 2½
Printed, Painted, or Stained Paper Hangings, or Flock Paper <i>Square Yard.</i>	0 0 1	(Act 17 & 18 Vic., cap. 122.) 8th August 1854. <i>Lb.</i> 0 0 8
Waste Paper, or Paper of any other sort, not particularly enumerated or described, not otherwise charged with Duty <i>Lb.</i>	0 0 2½	0 0 2½
Gilt, Stained, Coloured, Embossed, and all Fancy Kinds, not being Paper Hangings	0 0 2½	0 0 2½

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 18 & 19 Vic., cap. 97.) 14th August 1855. Free.	Free	Free.	Free.	Free.	OILSEED CAKE.
0 0 1½	0 0 1½	0 0 1½	0 0 1½	*0 0 1½	OILOLOTH.
Free.	Free.	Free.	Free.	Free.	OLIBANUM.
Free.	Free.	Free.	Free.	Free.	OLIVES.
Free.	Free.	Free.	Free.	Free.	OLIVE WOOD.
0 0 1	0 0 1	0 0 1	0 0 1	*0 0 1	ONIONS.
0 1 0	0 1 0	0 1 0	0 1 0	†0 1 0	OPERA GLASSES : Single.
0 2 6	0 2 6	0 2 6	0 2 6	†0 2 6	Double, &c.
0 1 0	0 1 0	0 1 0	0 1 0	*0 1 0	OPIUM.
Free.	Free.	Free.	Free.	Free.	ORANGE FLOWER WATER.
0 0 8	0 0 8	0 0 8	0 0 8	*0 0 8	ORANGES AND LEMONS.
Free.	Free.	Free.	Free.	Free.	ORCHAL.
Free.	Free.	Free.	Free.	Free.	ORE.
Free.	Free.	Free.	Free.	Free.	ORPIMENT.
Free.	Free.	Free.	Free.	Free.	ORRIS ROOT.
Free.	Free.	Free.	Free.	Free.	ORSEDEW.
Not separately rated prior to 1857-58.		(Act 20 & 21 Vic., cap. 62.) 25th August 1857. Oxymuriate of Tin, Free.	Free.	Free.	OXYMURI- ATE OF TIN.
Free.	Free.	Free.	Free.	Free.	PAINTERS' COLOURS.
Free.	Free.	Free.	Free.	Free.	PALMETTO THATCH.
0 0 2½	0 0 2½	0 0 2½	0 0 2½	0 0 2½	PAPER : - Brown.
0 0 3	0 0 3	0 0 3	0 0 3	(Act 23 Vic., cap. 22.) 6th March 1860. Cwt. 0 1½ 0	Printed, &c.
0 0 2½	0 0 2½	0 0 2½	0 0 2½	0 0 2½	Waste Paper.
0 0 2½	0 0 2½	0 0 2½	0 0 2½	0 0 2½	Gilt, &c.

* Duties repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).
† Duties repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).

ARTICLES	1853-54	1854-55
	£ s d.	£ s d.
IMPORTS.		
Parchment	Free.	Free.
Partridge Wood	Free.	Free.
Pasteboard <i>Lb.</i>	0 0 2½	0 0 2½
Pearls	Free.	Free.
Pears, Raw <i>Bushel.</i>	0 0 3	0 0 3
Dried "	0 1 0	0 1 0
Pencils, of Slate and not of Slate	Free.	Free.
Pens	Free.	Free.
Pepper of all sorts <i>Lb.</i>	0 0 6 And 5 per cent. thereon.	0 0 6 And 5 per cent. thereon.
Percussion Caps <i>1,000</i>	0 0 1	0 0 1
Perfumery, not otherwise enumerated <i>Lb.</i>	0 0 2	0 0 2
Perry	Free.	Free.
Pewter, Manufactures of, not otherwise enumerated <i>Cwt.</i>	0 2 0	0 2 0
Phosphorus	Free.	Free.
Pickles, preserved in Vinegar <i>Gallon.</i>	0 0 1	0 0 1
And Vegetables, preserved in Salt	Free.	Free.
Pictures... ..	Free.	Free.
Pimento... .. <i>Cwt.</i>	0 5 0	0 5 0
Pink Root	Free.	Free.
Pipes of Clay. <i>See Tobacco Pipes.</i>		
Pitch	Free.	Free.
Burgundy	Free.	Free.
Plantains	Free.	Free.
Plants, Shrubs, and Trees, alive	Free.	Free.
Plaster of Paris	Free.	Free.
Plate of Gold <i>Oz. Troy.</i>	1 1 0	1 1 0
Of Silver, gilt or ungold	0 1 8	0 1 8
Battered "	Free.	Free.

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d. (Act 18 & 19 Vic., cap. 97.) 14th August 1855.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Free.	Free.	Free.	Free.	Free.	PARCH- MENT.
Free.	Free.	Free.	Free.	Free.	PARTIDGE WOOD.
0 0 2½	0 0 2½	0 0 2½	0 0 2½	(Act 23 Vic., cap. 22.) 6th March 1860. * Cut. 0 15 0	PASTE- BOARD.
Free.	Free.	Free.	Free.	Free.	PEARLS.
0 0 3	0 0 3	0 0 3	0 0 3	† 0 0 3	PEARS, Raw.
0 1 0	0 1 0	0 1 0	0 1 0	† 0 1 0	Dried.
Free.	Free.	Free.	Free.	Free.	PENCILS, &c.
Free.	Free.	Free.	Free.	Free.	PENS.
0 0 6 And 5 per cent. thereon.	0 0 6 And 5 per cent. thereon.	0 0 6 And 5 per cent. thereon.	0 0 6 And 5 per cent. thereon.	0 0 6 And 5 per cent. thereon.	PEPPER.
0 0 1	0 0 1	0 0 1	0 0 1	† 0 0 1	PERCUSSION CAPS.
0 0 2	0 0 2	0 0 2	0 0 2	† 0 0 2	PERFUMERY
Free.	Free.	Free.	Free.	Free.	PERRY.
0 2 0	0 2 0	0 2 0	0 2 0	† 0 2 0	PEWTER.
Free.	Free.	Free.	Free.	Free.	PHOS- PHORUS.
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	} PICKLES.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	PICTURES.
0 5 0	0 5 0	0 5 0	0 5 0	† 0 5 0	PIMENTO.
Free.	Free.	Free.	Free.	Free.	PINK BOOT.
Free.	Free.	Free.	Free.	Free.	PITCH.
Free.	Free.	Free.	Free.	Free.	Burgundy.
Free.	Free.	Free.	Free.	Free.	PLANTAINS.
Free.	Free.	Free.	Free.	Free.	PLANTS, &c.
Free.	Free.	Free.	Free.	Free.	PLASTER OF PARIS.
1 1 0	1 1 0	1 1 0	1 1 0	(Act 23 Vic., cap. 22.) From 7th March 1860. 0 17 0	} PLATE OF GOLD.
0 1 8	0 1 8	0 1 8	0 1 8	(Act 23 Vic., cap. 22.) From 7th March 1860. 0 1 6	
Free.	Free.	Free.	Free.	Free.	Of Silver.
					Battered.

* See under "Paper," 1860-61, for duty in that year.
† Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).
‡ Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).

ARTICLES	1853-54	1854-55
	£ s. d.	£ s. d.
IMPORTS.		
Platina, and Ore of	(Act 16 & 17 Vic., cap. 106.) 20th August 1853. Free.	Free.
Platting, viz. :—		
Of Chip, not being of greater value than sixpence per piece of 60 yards Lb.	Rated with other manu- factures of Straw and Chip, and not sepa- rately rated in 1853- 54.	(Act 17 & 18 Vic., cap. 122.) 8th August 1854. 0 0 6
Or other manufactures of Straw, Chip, or other Materials to be used in or proper for making or ornamenting Hats or Bonnets, not otherwise enumerated or charged with Duty "	0 2 0	0 2 0
Cordonet, Single, and Twist of Straw, or of other Materials "	0 0 6	0 0 6
Willow Squares Dozen.	0 0 1	(Act 17 & 18 Vic., cap. 122.) 8th August 1854. Cwt. 0 10 0
Plums, commonly called French Plums, and Prunelloes Cwt.	0 15 0	0 15 0
Dried or preserved (except in Sugar), not other- wise described "	0 15 0	0 15 0
Preserved in Sugar. Until 5th July 1854 inclusive Lb.	0 0 2	(Act 17 & 18 Vic., cap. 122.) 8th August 1854. 0 0 2
From and after 5th July 1854	0 0 1½	
Pollard	Free.	Free.
Pomatum Lb.	0 0 2	0 0 2
Pomegranates and Peel thereof	Free.	Free.
Pork, Salted (not Hams) and Fresh	Free.	Free.
Potash. See Bichromate, Prussiate, and Sulphate.		
Potatoes	Free.	Free.
Potato, Flour Cwt.	0 0 4½	0 0 4½
Pots, viz. :—		
Melting Pots for Goldsmiths	Free.	Free.
Of Stone	Free.	Free.
Poultry and Game, alive or dead, including Rabbits ...	Free.	Free.
Powder, viz. :—		
Hair Powder Lb.	0 0 2	0 0 2
Perfumed "	0 0 2	0 0 2
Not otherwise enumerated or described, that will serve the same purposes as Starch Cwt.	0 0 4½	0 0 4½

1855-56	1856-57	1857-58	1858-59	1859-60		
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
(Act 18 & 19 Vic., cap. 97.) 14th August 1855. Free.	Free.	• • Free.	Free.	Free.	PLATINA.	
Not separately rated prior to		1858-59.	(Act 21 Vic., cap. 18.) 11th May 1858. Platina Wire, Free.	Free.	PLATINA WIRE.	
0 0 6	0 0 6	0 0 6	0 0 6	*0 0 6	}	
0 2 0	0 2 0	0 2 0	0 2 0	*0 2 0		PLATTING.
0 0 6	0 0 6	0 0 6	0 0 6	*0 0 6		
0 10 0	0 10 0	0 10 0	0 10 0	*0 10 0		
0 15 0	0 15 0	(Act 20 & 21 Vic., c. 62.) 25th August 1857. 0 7 0	0 7 0	0 7 0	PLUMS French, &c.	
0 15 0	0 15 0	0 7 0	0 7 0	0 7 0	Dried.	
(Act 18 & 19 Vic., c. 21.) From 21st April 1855.		(Act 20 Vic., cap. 15.) 5th April 1857.				
0 0 2½	0 0 2½	0 0 2	0 0 2	†0 0 2	Preserved.	
Free.	Free.	Free.	Free.	Free.	POLLARD.	
0 0 2	0 0 2	0 0 2	0 0 2	*0 0 2	POMATUM.	
Free.	Free.	Free.	Free.	Free.	POME- GRANATES.	
Free.	Free.	Free.	Free.	Free.	PORK.	
Free.	Free.	Free.	Free.	Free.	POTATOES.	
0 0 4½	0 0 4½	0 0 4½	0 0 4½	‡0 0 4½	POTATO, Flour.	
Free.	Free.	Free.	Free.	Free.	POTS:—	
Free.	Free.	Free.	Free.	Free.	Melting.	
Free.	Free.	Free.	Free.	Free.	Stone.	
Free.	Free.	Free.	Free.	Free.	POULTRY & GAME.	
0 0 2	0 0 2	0 0 2	0 0 2	(Act 23 Vic., cap. 22.) 7th March 1860. ‡0 0 4½	POWDER:— Hair.	
0 0 2	0 0 2	0 0 2	0 0 2	(Act 23 Vic., cap. 22.) 7th March 1860. ‡0 0 4½	Perfumed.	
0 0 4½	0 0 4½	0 0 4½	0 0 4½	‡0 0 4½	Other.	

* Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).
† See under "Succades," 1860-61, for duty in that year.
‡ See under "Corn," 1860-61, for duty in that year.

ARTICLES	1853-54	1854-55
	£ s. d.	£ s. d.
IMPORTS.		
<i>(Act 16 & 17 Vic., cap. 106)</i> 20th August 1853.		
Prints and Drawings, viz. :—		
Plain or Coloured <i>Lb.</i>	0 0 3	0 0 3
Admitted under Treaties of International Copyright ..	0 0 1½	0 0 1½
Prunes <i>Cwt.</i>	0 7 0	0 7 0
Prussiate of Potash	Free.	Free.
Puddings. <i>See Sausages.</i>		
Purple Wood	Free.	Free.
Quassia <i>Cwt.</i>	0 1 0	0 1 0
Quicksilver	Free.	Free.
Quills, viz., Goose or Swan	Free.	Free.
Quinces <i>Bushel.</i>	0 0 3	0 0 3
Quinine, Sulphate of <i>Oz.</i>	0 0 6	0 0 6
Radices, viz. :—		
Contrayerva, Entula Campana, Eringii Ipecaou- anha, Rhatanie, Seneka, and Serpentaria, or Snake Root	Free.	Free.
Rags viz. :—		
Rags, old Ropes or Junk, old Fishing Nets, fit only for making Paper or Pasteboard	Free.	Free.
Woollen Rags	Free.	Free.
Pulp of Rags	Free.	Free.
Raisins <i>Cwt.</i>	0 10 0	0 10 0
Rape of Grapes... ..	Free.	Free.
Red Wood or Guinea Wood	Free.	Free.
Rhubarb	Free.	Free.
Rice, viz. :—		
Not rough or in the Husk <i>Cwt.</i>	0 0 4½	0 0 4½
Rough and in the Husk <i>Quarter.</i>	0 0 9	0 0 9

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 18 & 19 Vic. cap. 37.) 14th August 1855.		..			
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	PRINTS, &c.
0 0 1½	0 0 1½	0 0 1½	0 0 1½	0 0 1½	
Or at the option of the Importer. Single. Each. 0 0 0½	0 0 0½	0 0 0½	0 0 0½	0 0 0½	PRUNES.
Bound. Doz. 0 0 1½	0 0 1½	0 0 1½	0 0 1½	0 0 1½	
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	PRUSSIAN OF POTASH.
Free.	Free.	Free.	Free.	Free.	PURPLE WOOD.
Free.	Free.	Free.	Free.	Free.	QUASSIA.
0 1 0	0 1 0	0 1 0	0 1 0	*0 1 0	QUICK- SILVER.
Free.	Free.	Free.	Free.	Free.	QUILLS.
Free.	Free.	Free.	Free.	Free.	QUINCES.
0 0 3	0 0 3	0 0 3	0 0 3	†0 0 3	QUININE.
0 0 6	0 0 6	0 0 6	0 0 6	†0 0 6	
Free.	Free.	Free.	Free.	Free.	RADICES.
Free.	Free.	Free.	Free.	Free.	RAGS.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
10 0	0 10 0	0 10 0	0 10 0	(Act 23 Vic., cap. 22.) 7th March 1860. 0 7 0	RAISINS.
Free.	Free.	Free.	Free.	Free.	RAPE OF GRAPES.
Free.	Free.	Free.	Free.	Free.	RED WOOD.
Free.	Free.	Free.	Free.	Free.	RHUBARB.
0 0 4½	0 0 4½	0 0 4½	0 0 4½	*0 0 4½	RICE.
0 0 9	0 0 9	0 0 9	0 0 9	*0 0 9	

* Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).
† Duty repealed on and after 3rd March 1860 (Act 23 Vic. cap. 22).

ARTICLES	1853-54	1854-55
IMPORTS.	£ s. d. (Act 16 & 17 Vic., cap. 106.) 20th August 1853.	£ s. d.
<i>Rice—continued.</i>		
Dust for feeding cattle... ..	Free.	Free.
Upon exportation from the United Kingdom of any Foreign Rice or Paddy cleaned therein, which shall have paid the Duties payable on the importation thereof, and having been deposited in some Bonded Warehouse within one calendar month from the date of such payment, shall have there remained secured until the time of exportation, the exporter making declaration that such Rice was cleaned from rough Rice or Paddy upon which the Duties had been paid, there shall be allowed for every hundredweight thereof a Drawback equal in amount to the Duty paid on every Four Bushels of the rough Rice or Paddy from which the same has been cleaned... ..		Drawback. As in 1853-54.
Rose Water	Free.	Free.
Rose Wood	Free.	Free.
Rosin	Free.	Free.
Oil of. <i>See Oil.</i>		
Saccharum Saturni	Free.	Free.
Safflower	Free.	Free.
Saffron	Free.	Free.
Sago <i>Cwt.</i>	0 0 4½	0 0 4½
Sal, viz. :—		
Ammoniac, Limonum and Prunelle	Free.	Free.
Salap or Salop	Free.	Free.
Salicine... .. <i>Oz.</i>	0 0 3	0 0 3
Salt	Free.	Free.
Saltpetre	Free.	Free.
Sanguis Draconis	Free.	Free.
Santa Maria Wood	Free.	Free.
Sapan Wood	Free.	Free.
Sarsaparilla	Free.	Free.
Sassafras	Free.	Free.
Satin Wood	Free.	Free.
Sauces, not otherwise enumerated <i>Lb.</i>	0 0 1	0 0 1
Saunders, viz. :—		
Red	Free.	Free.
White or Yellow	Free.	Free.

Kingdom, 1853-54 to 1859-60

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d. (Act 18 & 19 Vic., cap. 97.) 14th August 1855.	£ s. d.	£ s. d. (Act 20 & 21 Vic., cap. 62.) 25th August 1857.	£ s. d.	£ s. d.	
Free.	Free.	Cut., 0 0 4½	0 0 4½	*0 0 4½	RICE.
Drawback.	Drawback.	Drawback.	Drawback.	Drawback.	
As in 1853-54.	As in 1853-54.	As in 1853-54.	As in 1853-54.	As in 1853-54.	Drawback.
Free.	Free.	Free.	Free.	Free.	ROSE WATER.
Free.	Free.	Free.	Free.	Free.	ROSE WOOD
Free.	Free.	Free.	Free.	Free.	ROSIN.
Free.	Free.	Free.	Free.	Free.	SACCHARUM SATURNI.
Free.	Free.	Free.	Free.	Free.	SAFFLOWER
Free.	Free.	Free.	Free.	Free.	SAFFRON.
0 0 4½	0 0 4½	0 0 4½	0 0 4½	*0 0 4½	SAGO.
Free.	Free.	Free.	Free.	Free.	SAL.
Free.	Free.	Free.	Free.	Free.	SALEP.
0 0 3	0 0 3	0 0 3	0 0 3	†0 0 3	SALICINE.
Free.	Free.	Free.	Free.	Free.	SALT.
Free.	Free.	Free.	Free.	Free.	SALTPETRE.
Free.	Free.	Free.	Free.	Free.	SANGUIS DRACONIS.
Free.	Free.	Free.	Free.	Free.	SANTA MARIA WOOD.
Free.	Free.	Free.	Free.	Free.	SAPAN WOOD.
Free.	Free.	Free.	Free.	Free.	SARSAPAR- ILLA.
Free.	Free.	Free.	Free.	Free.	SASAPRAS.
Free.	Free.	Free.	Free.	Free.	SATIN WOOD.
0 0 1	0 0 1	0 0 1	0 0 1	†0 0 1	SAUCES.
Free.	Free.	Free.	Free.	Free.	} SAUNDERS.
Free.	Free.	Free.	Free.	Free.	

* See under "Corn," 1860-61, for duty in that year.
† Duty repealed on and after 7th March 1860 (Act 23 Vic. cap. 22).

ARTICLES	1853-54	1854-55
IMPORTS.		
	£ s. d. <i>(Act 16 & 17 Vic., cap. 106.)</i> 20th August 1853.	£ s. d.
Sausages and Puddings	Free.	Free.
Scaleboards <i>Cwt.</i>	0 1 0	0 1 0
Scammony	Free.	Free.
Seeds, viz:—		
Carraway <i>Cwt.</i>	0 5 0	0 5 0
Of and from British Possessions	0 2 6	0 2 6
Acorns, Aniseed, Beans (Kidney or French), Burnet, Canary, Carrot, Clover, Colchicum, Cole, Coriander, Croton Cummin, Dari, Fenngreek, Flax, Forest, Garden (unenumerated), Grass Seeds of all sorts, Hemp, Leek, Lentile, Lettuce, Linseed, Lucerne, Lupine, Maw, Millet, Mustard, Onion, Parsley, Poppy, Quince, Rape, Sesamum, Shrub or Tree, Tares, Trefoil Worm. All Seeds, unenumerated, commonly used for expressing Oil therefrom, and all other Seeds not particularly enumerated or described nor otherwise charged with Duty	Free.	Free.
Semolina <i>Cwt.</i>	0 0 4½	0 0 4½
Senna	Free.	Free.
Ships, with their Tackle, Apparel, and Furniture (except Sails), broken up or to be broken up:—		
Foreign <i>For every £100 Value.</i>	5 0 0	5 0 0
British Ships, or Vessels entitled to be Registered as such, not having been built in the United Kingdom	Free.	Free.
Shumach:	Free.	Free.
Silk, viz:—		
Knubs or Husks of Silk and Waste Silk	Free.	Free.
Raw Silk	Free.	Free.
Thrown Silk, not Dyed, Singles... ..	Free.	Free.
Tram	Free.	Free.
Organzine or Crape	Free.	Free.
Dyed, Single or Tram	Free.	Free.
Organzine or Crape	Free.	Free.
Millinery of Silk, or of which the greater part of the Material is of Silk, viz:—		
Turbans or Caps <i>Each.</i>	0 3 6	0 3 6

Kingdom, 1853-54 to 1859-60

1855-56	1856-57	1857-58	1858-59	1859-60		
£ s. d. (Act 18 & 19 Vic., cap. 97.) 14th August 1855. Free.	£ s. d. Free.	£ s. d. • • Free.	£ s. d. Free.	£ s. d. Free.	SAUSAGES.	
0 1 0	0 1 0	0 1 0	0 1 0	*0 1 0	SCALE-BOARDS.	
Free.	Free.	Free.	Free.	Free.	SCAMMONY.	
0 5 0	0 5 0	0 5 0	0 5 0	*0 5 0	}	
0 2 6	0 2 6	0 2 6	0 2 6	*0 2 6		
Free.	Free.	Free.	Free.	Free.	SEEDS.	
0 0 4½	0 0 4½	0 0 4½	0 0 4½	†0 0 4½	SEMOLINA.	
Free.	Free.	Free.	Free.	Free.	SENNA.	
5 0 0	5 0 0	(Act 20 & 21 Vic., cap. 62.) 25th August 1857. Ships, British-built Ships, with their Tackle, Apparel, and Fur- niture. Wrecked, broken up, or to be broken up, Free. Foreign-built Ships, with their Tackle, Apparel, and Fur- niture. Broken up or sold to be broken up, or abandoned by the Owners, or sold as Wreck, whether after- wards recovered or repaired, or not, for every £100 Value, 5 0 0	Free.	Free.	}	
Free.	Free.	5 0 0	5 0 0	*5 0 0		SHIPS.
Free.	Free.	Free.	Free.	Free.	SHUMACH.	
Free.	Free.	Free.	Free.	Free.	SILK :—	
Free.	Free.	Free.	Free.	Free.	Knubs.	
Free.	Free.	Free.	Free.	Free.	Raw Silk.	
Free.	Free.	Free.	Free.	Free.	}	
Free.	Free.	Free.	Free.	Free.		Thrown Silk.
Free.	Free.	Free.	Free.	Free.		
0 3 6	0 3 6	0 3 6	0 3 6	‡0 3 0	Millinery.	

* Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).
† See under "Corn," 1860-61, for duty in that year.
‡ Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).

ARTICLES	1853-54	1854-55
IMPORTS.		
Silk— <i>continued</i> , viz. :—		
Millinery of Silk, or of which the greater part of the Material is of Silk— <i>continued</i> .		
Hats or Bonnets Each.	0 7 0	0 7 0
Dresses "	1 10 0	1 10 0
Corahs, Choppas, Bandannas, and Tussore Clothes, viz. :—		
In Pieces not exceeding 5½ yards in length ... Piece.	0 0 4	0 0 4
Exceeding 5½ and not exceeding 6½ yards ... "	0 0 6	0 0 6
Exceeding 6½ and not exceeding 7½ yards ... "	0 0 8	0 0 8
Exceeding 7½ and not exceeding 8½ yards ... "	0 0 9	0 0 9
Exceeding 8½ and not exceeding 9½ yards ... "	0 0 10	0 0 10
And for every additional yard in length ... Yard.	0 0 1½	0 0 1½
China Crape Shawls, Scarfs, and Handkerchiefs, viz. :—		
Plain and Damask... .. Lb.	0 3 0	0 3 0
Embroidered "	0 5 0	0 5 0
Damask The running Yard.	0 0 8	0 0 8
Pongees, viz. :—		
In Pieces not exceeding 15 yards in length ... Piece.	0 2 0	0 2 0
Exceeding 15 yards and not exceeding 21 yards ... "	0 3 0	0 3 0
Exceeding 21 yards and not exceeding 31 yards ... "	0 5 0	0 5 0
Handkerchiefs, plain and figured, in pieces not exceeding 9 yards in length ... "	0 1 6	0 1 6
Exceeding 9 yards and not exceeding 18 yards ... "	0 3 0	0 3 0
Manufactures of Silk, or of Silk and any other Material not being Articles wholly or in part made up, not particularly enumerated or otherwise charged with Duty For every £100 Value.		
Of and from a British Possession	5 0 0	5 0 0
Articles, Manufactures of Silk, or of Silk and any other Material, not particularly enumerated or otherwise charged with Duty		
Of and from a British Possession	5 0 0	5 0 0
Manufactures of Silk, or of Silk mixed with Metal, or any other Material, the Produce of Europe, viz. :—		
Silk or Satin, plain, striped, figured, or brocaded, viz. :—		
Broad Stuffs Lb.	0 5 0	0 5 0
Articles thereof, not otherwise enumerated	0 6 0	0 6 0
Or and at the option of the Officers of the Customs For every £100 Value.	15 0 0	15 0 0
Gauze or Crape, plain, striped, figured or brocaded, viz. :—		
Broad Stuffs Lb.	0 9 0	0 9 0
Articles thereof, not otherwise enumerated	0 10 0	0 10 0
Or and at the option of the Officers of the Customs For every £100 Value.	15 0 0	15 0 0

Kingdom, 1853-54 to 1859-60

1855-56	1856-57	1857-58	1858-59	1859-60	
£ . s. d.	£ . s. d.	£ . s. d.	£ . s. d.	£ . s. d.	
(Act 18 & 19 Vic., cap. 97.) 14th August 1855.					
0 7 0	0 7 0	0 7 0	0 7 0	*0 7 0	SILK :— } Millinery.
1 10 0	1 10 0	1 10 0	1 10 0	*1 10 0	
0 0 6	0 0 6	0 0 6	0 0 6	*0 0 6	} Corahs.
0 0 8	0 0 8	0 0 8	0 0 8	*0 0 8	
0 0 10	0 0 10	0 0 10	0 0 10	*0 0 10	
0 3 0	0 3 0	0 3 0	0 3 0	*0 3 0	} China Crape Shawls &c.
0 5 0	0 5 0	0 5 0	0 5 0	*0 5 0	
0 0 8	0 0 8	0 0 8	0 0 8	*0 0 8	
0 2 0	0 2 0	0 2 0	0 2 0	*0 2 0	} Pongees.
0 3 0	0 3 0	0 3 0	0 3 0	*0 3 0	
0 5 0	0 5 0	0 5 0	0 5 0	*0 5 0	
0 1 6	0 1 6	0 1 6	0 1 6	*0 1 6	
0 3 0	0 3 0	0 3 0	0 3 0	*0 3 3	
15 0 0	15 0 0	15 0 0	15 0 0	*15 0 0	} Other.
5 0 0	5 0 0	5 0 0	5 0 0	*5 0 0	
15 0 0	15 0 0	15 0 0	15 0 0	*15 0 0	
5 0 0	5 0 0	5 0 0	5 0 0	*5 0 0	
0 5 0	0 5 0	0 5 0	0 5 0	*0 5 0	} Gauze or Crape.
0 6 0	0 6 0	0 6 0	0 6 0	*0 6 0	
15 0 0	15 0 0	15 0 0	15 0 0	*15 0 0	
0 9 0	0 9 0	0 9 0	0 9 0	*0 9 0	} Gauze or Crape.
0 10 0	0 10 0	0 10 0	0 10 0	*0 10 0	
15 0 0	15 0 0	15 0 0	15 0 0	*15 0 0	

* Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22.)

ARTICLES	1853-54	1854-55
IMPORTS.		
<i>Silk—continued, viz. :—</i>		
Gauze, mixed with Silk, Satin, or other Materials, the Gauze being in less proportion than one-half part of the Fabric, viz. :—		
Broad Stuffs Lb.	0 9 0	0 9 0
Articles thereof, not otherwise enumerated	0 10 0	0 10 0
Or and at the option of the Officers of the Customs <i>For every £100 Value.</i>	15 0 0	15 0 0
Velvet, plain, or figured, viz. :—		
Broad Stuffs Lb.	0 9 0	0 9 0
Articles thereof, not otherwise enumerated	0 10 0	0 10 0
Or and at the option of the Officers of the Customs <i>For every £100 Value.</i>	15 0 0	15 0 0
Broad Stuffs, the foundation of which is wholly composed of Cotton, or other Materials than Silk Lb.	0 3 0	0 3 0
Ribbons, plain Silk, of one colour only	0 6 0	0 6 0
Plain Satin, of one colour only	0 8 0	0 8 0
Silk or Satin, striped, figured, or brocaded, or plain Ribbons of more than one colour	0 10 0	0 10 0
Gauze or Crape, plain, striped, figured, or brocaded	0 14 0	0 14 0
Gauze mixed with Silk, Satin, or other Materials, the Gauze being in less proportion than one-half part of the Fabric	0 12 0	0 12 0
<i>(Act 17 & 18 Vic., cap. 122.)</i> 8th August 1854.		
Velvet or Silk embossed with Velvet	0 10 0	0 10 0
The foundation of which is wholly composed of Cotton, or other Materials than Silk	0 3 6	0 5 0
<i>(Act 17 & 18 Vic., cap. 122.)</i> 8th August 1854.		
Fancy Silk, Net, or Tricot	0 8 0	0 8 0
Plain Silk Lace or Net called Tulle	0 8 0	0 8 0
<i>(Act 17 & 18 Vic., cap. 122.)</i> 8th August 1854.		
Manufactures of Silk, or of Silk mixed with any other materials, called Plush	0 3 0	0 3 0
<i>(Act 17 & 18 Vic., cap. 122.)</i> 8th August 1854.		
Black Plush, commonly used for making Hats	0 1 0	0 1 0
Parasols and Umbrellas <i>Each.</i>	0 1 0	0 1 0
Damask of Silk and Wool, or of Silk and other Materials, for Furniture Lb.	0 0 10	0 0 10
Manufactures of Silk, or of Silk mixed with any other Materials, not particularly enumerated or charged with Duty <i>For every £100 Value.</i>	15 0 0	15 0 0

Kingdom, 1853-54 to 1859-60

1855-56	1856-57	1857-58	1858-59	1859-60	
£ . s. d. (Act 18 & 19 Vic., cap. 97.) 14th August 1855.	£ . s. d.	£ . s. d. ..	£ . s. d.	£ . s. d.	
0 9 0	0 9 0	0 9 0	0 9 0	*0 9 0	SILK :— Gauze.
0 10 0	0 10 0	0 10 0	0 10 0	*0 10 0	
15 0 0	15 0 0	15 0 0	15 0 0	*15 0 0	
0 9 0	0 9 0	0 9 0	0 9 0	*0 9 0	Velvet.
0 10 0	0 10 0	0 10 0	0 10 0	*0 10 0	
15 0 0	15 0 0	15 0 0	15 0 0	*15 0 0	
0 3 0	0 3 0	0 3 0	0 3 0	*0 3 0	Ribbons.
0 6 0	0 6 0	0 6 0	0 6 0	*0 6 0	
0 8 0	0 8 0	0 8 0	0 8 0	*0 8 0	
0 10 0	0 10 0	0 10 0	0 10 0	*0 10 0	Velvet or Silk em- bossed with Velvet.
0 14 0	0 14 0	0 14 0	0 14 0	*0 14 4	
0 12 0	0 12 0	0 12 0	0 12 0	*0 12 0	
0 5 0	0 5 0	0 5 0	0 5 0	*0 5 0	Fancy Silk Net. Plain Silk Net.
0 10 0	0 10 0	0 10 0	0 10 0	*0 10 0	
0 8 0	0 8 0	0 8 0	0 8 0	*0 8 0	
0 8 0	0 8 0	0 8 0	0 8 0	*0 8 0	Plush.
0 3 0	0 3 0	0 3 0	0 3 0	*0 3 0	
0 3 6	0 3 6	0 3 6	0 3 6	*0 3 6	
0 1 0	0 1 0	0 1 0	0 1 0	*0 1 0	Black Plush. Parasols.
0 1 0	0 1 0	0 1 0	0 1 0	*0 1 0	
0 0 10	0 0 10	0 0 10	0 0 10	*0 0 10	Damask of Silk and Wool.
15 0 0	15 0 0	15 0 0	15 0 0	*15 0 0	Other.

* Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).

ARTICLES	1853-54	1854-55
IMPORTS.		
	£ s. d. <i>(Act 16 & 17 Vic., cap. 106.)</i> 20th August 1853.	£ s. d.
Silkworm Gut	Free.	Free.
Silver Ore, or Ore of which the greater part in value is Silver	Free.	Free.
Skins, Furs, Pelts and Tails, viz. :—		
Raw, Undressed, Tanned, Tawed, Curried or in any way Dressed	Free.	Free.
Articles manufactured of Skins and Furs	Free.	Free.
Smalts	Free.	Free.
Soap, viz. :—		
Hard Cwt.	0 0 8	0 0 8
Soft "	0 0 8	0 0 8
Naples "	0 0 8	0 0 8
Scented or Fancy Soap Lb.	0 0 2	0 0 2
Soy Gallon.	0 0 6	0 0 6
Spn Ware The Cubic Foot.	0 0 6	0 0 6
Specimens of Minerals or Fossils and Specimens Illustrative of Natural History	Free.	Free.
Speckled Wood	Free.	Free.
Spectacles	Free.	Free.
Spelter or Zinc, crude, in Cakes	Free.	Free.
Rolled, but not otherwise Manufactured	Free.	Free.
Oxide and White of	Free.	Free.
Rods for Bolts	Free.	Free.
Manufactures of, not otherwise enumerated Cwt.	0 2 0	0 2 0
Spermaceti	Free.	Free.
Spirits or Strong Waters, of all Sorts, viz. :—		
For every gallon of such Spirits or Strong Waters of any strength, not exceeding the strength of Proof by Sykes's Hydrometer, and so in proportion for any greater or less strength than the strength of Proof, and for any greater or less quantity than the Gallon, viz. :—		
Spirits, not being Spirits of Strong Waters, the produce of any British Possessions in America, or the Island of Mauritius, or any British Possessions within the limits of the East India Company's Charter, and not being Sweetened Spirits, or Spirits mixed with any Articles so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer. viz. :—		
Brandy Gallon.	0 15 0	<i>(Act 17 & 18 Vic., cap. 122.)</i> 8th August 1854. Spirits, viz. :— Not being Sweetened or Mixed with any Article so that the degree of strength thereof cannot be ascertained by Sykes's Hydrometer, for every gallon of the strength of proof by such Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a Gallon, 0 15 0
Geneva "	0 15 0	
Other than Brandy or Geneva "	0 15 0	

Kingdom, 1853-54 to 1859-60

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 18 & 19 Vic., cap. 37.) 14th August 1855.					
Free.	Free.	Free.	Free.	Free.	SILK WORM GUT.
Free.	Free.	Free.	Free.	Free.	SILVER ORE.
Free.	Free.	Free.	Free.	Free.	} SKINS FURS, &c.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	SMALTS.
0 0 8	0 0 8	0 0 8	0 0 8	*0 0 8	SOAP:— Hard.
0 0 8	0 0 8	0 0 8	0 0 8	*0 0 8	Soft.
0 0 8	0 0 8	0 0 8	0 0 8	*0 0 8	Naples.
0 0 2	0 0 2	0 0 2	0 0 2	*0 0 2	Scented.
Soda, Sulphate of, Free.	Free.	Free.	Free.	Free.	SODA.
0 0 6	0 0 6	0 0 6	0 0 6	*0 0 6	SOY.
0 0 6	0 0 6	0 0 6	0 0 6	*0 0 6	SPA WARE.
Free.	Free.	Free.	Free.	Free.	SPECIMENS, MINERAL.
Free.	Free.	Free.	Free.	Free.	SPECKLED WOOD.
Free.	Free.	Free.	Free.	Free.	SPEC- TACLES.
Free.	Free.	Free.	Free.	Free.	} SPELTER OR ZINC.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
0 2 0	0 2 0	0 2 0	0 2 0	*0 2 0	
Free.	Free.	Free.	Free.	Free.	SPERMA- CETI.
					For duties on Spirits from 1st April 1859 to 5th March 1860, see preceding columns.
					(Act 23 Vic., cap. 22.) On and after 6th March 1860, 0 8 6
0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	SPIRITS, &

* Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22.)

ARTICLES	1853-54	1854-55
IMPORTS.	£ s. d.	£ s. d.
	<i>(Act 16 & 17 Vic., cap. 106.)</i> 20th August 1853.	
Spirits or Strong Waters—continued, viz. :— Spirits or Strong Waters, the produce of any British Possession in America, or the Island of Mauritius, not being Sweetened Spirits or Spirits so mixed as aforesaid, viz. :—		<i>(Act 17 & 18 Vic., cap. 122.)</i> 8th August 1854.
Rum :—		Spirits—cont., viz. :—
If imported into England <i>Gallon.</i>	0 8 2	Of and from a British Possession in America or the Island of Mauritius, and Rum of and from any British Possession within the limits of the East India Company's Charter, in regard to which the conditions of the <i>Act 4th Vic., cap. 8</i> , have or shall have been fulfilled, if imported,
If imported into Scotland, to 7th May 1854 "	0 5 0	Into England,
<i>(Act 17 & 18 Vic., cap. 28 & 29.)</i> From 8th May 1854. If imported into Scotland "	0 6 0	<i>Gallon,</i> 0 8 2
And from 26th May 1854 additional "	0 0 4	Into Scotland,
If imported into Ireland "	0 3 8	<i>Gallon,</i> 0 6 0
<i>(Act 17 & 18 Vic., cap. 28.)</i> From 8th May 1854. If imported into Ireland "	0 4 4	Into Ireland,
		<i>Gallon,</i> 0 4 4
Spirits, other than Rum :—		And further, if imported into Scotland, as imposed by the <i>Act 17 & 18 Vic., cap. 29,</i>
If imported into England "	0 8 2	<i>Gallon,</i> 0 0 4
If imported into Scotland, to 7th May 1854 "	0 5 0	
<i>(Act 17 & 18 Vic., cap. 28 & 29.)</i> From 8th May 1854. If imported into Scotland, to 7th August 1854 "	0 6 0	
And from 26th May 1854 additional... .. "	0 0 4	
If imported into Ireland "	0 3 8	
<i>(Act 17 & 18 Vic., cap. 28.)</i> From 8th May 1854. If imported into Ireland... .. "	0 4 4	
Rum, the produce of any British Possessions within the limits of the East India Company's Charter, in regard to which the conditions of the <i>Act 4 Vic., cap. 8</i>, have or shall have been fulfilled, not being Sweetened Spirits or Spirits so mixed as aforesaid :—		
If imported into England "	0 8 2	
If imported into Scotland, to 7th May 1854 "	0 5 0	
<i>(Act 17 & 18 Vic., cap. 28 & 29.)</i> From 8th May 1854. If imported into Scotland "	0 6 0	Rum Shrub, Cordials, and Liqueurs of and from a British Possession in America or the Island of Mauritius, or of a British Possession within the limits of the East India Company's Charter, qualified as aforesaid, if imported,
And from 26th May 1854 additional... .. "	0 0 4	Into England,
If imported into Ireland "	0 3 8	<i>Gallon,</i> 0 8 2
<i>(Act 17 & 18 Vic., cap. 28.)</i> From 8th May 1854. If imported into Ireland... .. "	0 4 4	Into Scotland,
Rum Shrub, however sweetened, the produce of and imported from such Possessions qualified aforesaid, or of and from any British Possession in America or the Island of Mauritius :—		<i>Gallon,</i> 0 6 0
If imported into England "	0 8 2	Into Ireland,
If imported into Scotland, to 7th May 1854 "	0 5 0	0 4 4
<i>(Act 17 & 18 Vic., cap. 28 & 29.)</i> From 8th May 1854. If imported into Scotland "	0 6 0	And further, if imported into Scotland, as imposed by <i>Act 17 & 18 Vic., cap. 29.</i>
And from 26th May 1854 additional... .. "	0 0 4	<i>Gallon,</i> 0 0 4
If imported into Ireland "	0 3 8	
<i>(Act 17 & 18 Vic., cap. 28.)</i> From 8th May 1854. If imported into Ireland... .. "	0 4 4	

Kingdom, 1853-54 to 1859-60

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<i>Act 18 & 19 Vic., cap. 37.</i> 14th August 1855.					
(Act 18 Vic., cap. 21.) On and after 20th April 1855.					
Imported into Eng- land or Scotland, <i>Gal.</i> , 0 8 2	0 8 2	0 8 2			
Into Ireland, <i>Gallon</i> , 0 6 4	0 6 4	0 6 4			
			(Act 21 Vic., cap. 16.) On and after 19th April 1858.	(Act 23 Vic., cap. 22.) On and after 6th March 1860.	
			0 8 2	0 8 3	
(Act 18 Vic., cap. 21.) On and after 20th April 1855.					
Imported into Eng- land or Scotland, <i>Gal.</i> , 0 8 2	0 8 2	0 8 2			
Into Ireland <i>Gallon</i> , 0 6 4	0 6 4	0 6 4			
			(Act 21 Vic., cap. 16.) On and after 19th April 1858.	(Act 23 Vic., cap. 22.) On and after 6th March 1860.	
			0 8 2	0 8 3	
				Rum of and from any Foreign Coun- try being the Country of its Production, <i>Gal.</i> , 0 8 3	
				Rum. from any Country not being the Country of its Production, <i>Gal.</i> , 0 8 6	
					SPIRITS. &c.

ARTICLES	1853-54	1854-55
IMPORTS.	£ s. d. (Act 16 & 17 Vic., cap. 106.) 20th August 1853.	£ s. d.
Spirits, or Strong Waters—continued, viz. :—		—(Act 17 & 18 Vic., cap. 122.) 8th August 1854.
Spirits or Strong Waters (except Rum) the produce of any British Possession within the limits of the East India Company's Charter, qualified as aforesaid, not being sweetened Spirits, or Spirits so mixed as aforesaid Gallon.	0 15 0	Spirits—cont., viz. :—
Spirits, Cordials or Strong Waters, not being the produce of any British Possession in America, or the Island of Mauritius, nor of any British Possession within the limits of the East India Company's Charter, qualified as aforesaid, being sweetened or mixed as aforesaid; and Perfumed Spirits, to be used as Perfumery only... .. "	1 0 0	Other Spirits and Strong Waters being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, and Perfumed Spirits to be used as Perfumery only, Gallon, 1 0 0
Strong Waters, except Rum Shrub, being the produce of any British Possessions in America, or the Island of Mauritius, or of any British Possessions qualified as aforesaid, sweetened or mixed with any Article as aforesaid... .. "	1 0 0	
Cordials and Liqueurs, except Rum Shrub, being the Produce of any British Possession in America, or the Island of Mauritius, or of any British Possession within the limits of the East India Company's Charter qualified as aforesaid, being sweetened or mixed as aforesaid "	0 9 0	—
Spirits or Strong Waters imported into the United Kingdom mixed with any ingredient, and although thereby coming under some other denomination, except Varnish, shall nevertheless be deemed to be Spirits or Strong Waters, and be subject to Duty as such.		
Sponge	Free.	Free.
Squills, dried and not dried	Free.	Free.
Starch Cwt.	0 0 4½	0 0 4½
Gum of, torrifed or calcined "	0 0 4½	0 0 4½
Stavesacre	Free.	Free.
Stays. See Linen.		
Stearine Cwt.	0 3 6	0 3 6
Steel, unwrought and scrap	Free.	Free.
Manufactured or wrought. See Iron		
Stones, viz. :—		
Stone in Lumps, not in any manner hewn Slate, in rough Blocks or Slabs	Free.	Free.
Hewn	Free.	Free.
Marble in, in Rough Blocks or Slabs	Free.	Free.
Sawn into Slabs or otherwise manufactured	Free.	Free.

Kingdom, 1853-54 to 1859-60

1855-56	1856-57	1857-58	1858-59	1859-60		
£ s. d. (Act 18 & 19 Vic. cap. 87.) 14th August 1855.	£ s. d.	£ s. d. ..	£ s. d.	£ s. d. (Act 23 Vic., cap. 22.) On and after 6th March 1860. Taxes of and from any Colony of France, Gal., 0 8 3 ... Other Spirits being sweetened or mixed so that the degree of strength cannot be ascer- tained as afore- said, and Per- fumed Spirits, to be used as Per- fumery only, Gal., 0 12 0		
1 0 0	1 0 0	1 0 0	1 0 0			
					SPIRITS &c.	
				Water, Cologne, in Flask (thirty of such flasks con- taining not more than a Gallon), Flask, 0 0 5 When not in flasks, as Perfumed Spirits, Gal., 0 12 0		
Free.	Free.	Free.	Free.	Free.	SPONGE	
Free.	Free.	Free.	Free.	Free.	SQUILLS	
0 0 4½	0 0 4½	0 0 4½	0 0 4½	*0 0 4½	STARCH.	
0 0 4½	0 0 4½	0 0 4½	0 0 4½	*0 0 4½	Gum of	
Free.	Free.	Free.	Free.	Free.	STAVES- ACRE.	
0 3 6	0 3 6	0 3 6	(Act 21 Vic., cap. 12.) 5th April 1858. 0 3 6	†0 3 6	STEARINE	
Free.	Free.	Free.			STEEL	
				...		
Free.	Free.	Free.	Free.	Free.	STONES :-	
Free.	Free.	Free.	Free.	Free.	Lumps.	
Free.	Free.	Free.	Free.	Free.	Marble.	
Free.	Free.	Free.	Free.	Free.		

* See under "Corn," 1860-61, for duty in that year.
† Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).

ARTICLES	1853-54	1854-55
IMPORTS.		
<i>Stones—continued, viz. :—</i>		
Limestone, Asphalt Rock, Flint, Feldspar and Stones for Potters' use, Pebble, Stones for Lithography, in Blocks, shaped or rough scalped. Mill Stones, rough, shaped or hewn, Burr Stones, rough, shaped or hewn, Quern Stones, rough shaped or hewn, Dog Stones, rough shaped or hewn	Free.	Free.
Straw or Grass for Plaiting	Free.	Free.
Succades, including all Fruits and Vegetables, preserved in Sugar, not otherwise charged with Duty until the 5th July 1854 inclusive <i>Lb.</i>	0 0 2	(Act 17 & 18 Vic., cap. 182.) 8th August 1854. 0 0 2
From and after the 5th July 1854	0 0 1½	
	Not separately rated prior to 1854-55.	Sulphate of Potash, Free.
<i>Sugar. (See Table of Contents, "Sugar.")</i>		
Sulphur Impressions	Free.	Free.
Sweed Wood	Free.	Free.
Talc	Free.	Free.
Tallow <i>Cwt.</i>	0 1 6	0 1 6
Of and from British Possessions	0 0 1	0 0 1
Vegetable	Free.	Free.
Tamarinds	Free.	Free.
Tapioca <i>Cwt.</i>	0 0 4½	0 0 4½
Tar	Free.	Free.
Barbadoes	Free.	Free.
<i>Tares. See Seeds.</i>		
Tarras	Free.	Free.
Tartaric Acid	Free.	Free.
Tea (without any allowance for draft) <i>Lb.</i>	0 1 10	(Act 16 & 17 Vic., cap. 106.) From and after 5th April 1854. 0 1 6
Teasles	Free.	Free.
<i>Teeth, viz. :—</i>		
Elephants, Sea Cow, Sea Horse or Sea Marse	Free.	Free.
Telescopes	Free.	Free.
<i>Terra, viz. :—</i>		
Japonica, Sienna, Verde and Umbra	Free.	Free.

Kingdom, 1853-54 to 1859-60

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d. (Act 18 & 19 Vic., cap. 97.) 14th August 1855.	£ s. d.	£ s. d. ••	£ s. d.	£ s. d.	
Free.	Free.	Free.	Free.	Free.	STONE :—
Free.	Free.	Free.	Free.	Free.	Limestone, &c.
					STRAW.
0 0 2½	0 0 2½	(Act 20 Vic., cap. 16.) 5th April 1857. 0 0 2	0 0 2	0 0 2	SUCCADES, &c.
Free.	Free.	Free.	Free.	Free.	SULPHATE OF POT- ASH.
Not separately rated prior to		1858-59.	T.O. 3rd June 1858, G.O. 1858. Sulphuric Acid. Free.	Free.	SULPHURIC ACID.
Free.	Free.	Free.	Free.	Free.	SULPHUR.
Free.	Free.	Free.	Free.	Free.	SWEET WOOD.
Free.	Free.	Free.	Free.	Free.	TALC.
0 1 6	0 1 6	0 1 6	0 1 6	†0 1 6	} TALLOW.
0 0 1	0 0 1	0 0 1	0 0 1	†0 0 1	
Free.	Free.	Free.	Free.	Free.	TAMARINDS
Free.	Free.	Free.	Free.	Free.	TAPIOCA.
0 0 4½	0 0 4½	0 0 4½	0 0 4½	†0 0 4½	} TAR.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	TARRAS.
Free.	Free.	Free.	Free.	Free.	TARTARIC ACID.
(Act 18 Vic., cap. 31.) On and after 21st April 1855. 0 1 9	0 1 9	(Act 20 Vic., cap. 16.) From 5th April 1857. 0 1 5	0 1 5	0 1 5	TEA.
Free.	Free.	Free.	Free.	Free.	TEASLES.
Free.	Free.	Free.	Free.	Free.	TEETH.
Free.	Free.	Free.	Free.	Free.	TELE- SCOPES.
Free.	Free.	Free.	Free.	Free.	TERRA.

* Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 39).
† Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 32).
‡ See under "Corn," 1860-61, for duty in that year.

ARTICLES	1853-54	1854-55
IMPORTS.		
	£ s. d. <i>(Act 16 & 17 Vic., cap. 106.)</i> 20th August 1853.	£ s. d.
Thread, not otherwise enumerated or described	Free.	Free.
Tiles.	Free.	Free.
Tin, Ore and Regulus of	Free.	Free.
In Blocks, Ingots, Bars, or Slabs	Free.	Free.
Foil <i>Cwt.</i>	0 10 0	0 10 0
Manufactures of, not otherwise enumerated	0 10 0	0 10 0
Tinical, unrefined. <i>See Borax.</i>		
Tobacco—		
Unmanufactured, stemmed or stripped <i>Lb.</i>	*0 3 0	*0 3 0
Unstemmed	*0 3 0	*0 3 0
Manufactured or Segars	*0 9 0	*0 9 0
Snuff... ..	*0 6 0	*0 6 0
Stalks, and Flour of	Prohibited.	
Manufactured in the United Kingdom, made in Cut, Shag, Roll, or Carrot Tobacco, or Cigars, such Cigars, when exported as merchandise, being packed in cases containing not less than one hundred pounds net weight, a drawback shall be allowed on exportation or shipment as stores <i>Lb.</i>	*0 2 7½	<i>(Act 17 & 18 Vic., cap. 122.)</i> 8th August 1854. Weight of package reduced to not less than eighty pounds. *0 2 7½
Tobacco Pipes of Clay	Free.	Free.
Tongues... ..	Free.	Free.
Tornsal	Free.	Free.
Tortoise, or Turtle Shell, unmanufactured	Free.	Free.
Toys, viz. :—		
Marbles <i>Cwt.</i>	0 1 0	0 1 0
All other Toys <i>Cubic Foot.</i>	0 0 4	0 0 4
Truffles	Free.	Free.
Tulip Wood	Free.	Free.
Turmeric	Free.	Free.
Turnery, not otherwise described <i>Cubic Foot.</i>	0 0 4	0 0 4
Turpentine	Free.	Free.
Of Venice, Scio, or Cyprus	Free.	Free.
Oil, or Spirit of. <i>See Oil.</i>		
Twine	Free.	Free.

Kingdom, 1853-54 to 1859-60

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 18 & 19 Vic., cap. 97.) 14th August 1855.					
Free.	Free.	Free.	Free.	Free.	THREAD.
Free.	Free.	Free.	Free.	Free.	TILES.
Free.	Free.	Free.	Free.	Free.	}
Free.	Free.	Free.	Free.	Free.	
		(20 & 21 Vic., cap. 62.) 25th August 1857. Oxymuriate of. Free.			TIN.
0 10 0	0 10 0	0 10 0	0 10 0	†0 10 0	}
0 10 0	0 10 0	0 10 0	0 10 0	†0 10 0	
*0 3 0	*0 3 0	*0 3 0	*0 3 0	*0 3 0	}
*0 3 0	*0 3 0	*0 3 0	*0 3 0	*0 3 0	
*0 9 0	*0 9 0	*0 9 0	*0 9 0	*0 9 0	
*0 6 0	*0 6 0	*0 6 0	*0 6 0	*0 6 0	
*0 2 7½	*0 2 7½	*0 2 7½	*0 2 7½	*0 2 7½	TOBACCO.
Free.	Free.	Free.	Free.	Free.	TOBACCO PIPES.
Free.	Free.	Free.	Free.	Free.	TONGUES.
Free.	Free.	Free.	Free.	Free.	TORNAL.
Free.	Free.	Free.	Free.	Free.	TORTOISE SHELL.
0 1 0	0 1 0	0 1 0	0 1 0	†0 1 0	}
0 0 4	0 0 4	0 0 4	0 0 4	†0 0 4	
Free.	Free.	Free.	Free.	Free.	TRUFFLES.
Free.	Free.	Free.	Free.	Free.	TULIP WOOD.
Free.	Free.	Free.	Free.	Free.	TURMERIC.
0 0 4	0 0 4	0 0 4	0 0 4	*0 0 4	TURNERY.
Free.	Free.	Free.	Free.	Free.	}
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	TWINE.

* With 5 per cent. additional
† Duty repealed on and after 3rd March 1860 (Act 23 Vic. cap. 22).

ARTICLES	1853-54	1854-55
IMPORTS.		
	£ s. d.	£ s. d.
	<i>(Act 16 & 17 Vic., cap. 106.)</i> 20th August 1853.	
Ultra Marine	Free.	Free.
Valonia	Free.	Free.
Vanelloes	Free.	Free.
Varnish, containing any quantity of Alcohol or Spirit. <i>Gallon.</i>	0 12 0	0 12 0
Not otherwise described	Free.	Free.
Vases, viz.:		
Ancient, not of Stone or Marble	Free.	Free.
Vegetables, all, not otherwise enumerated or described.	Free.	Free.
Preserved in Salt	Free.	Free.
Vellum	Free.	Free.
Veneers <i>Cwt.</i>	0 1 0	0 1 0
Verdigris	Free.	Free.
Verjuice... ..	Free.	Free.
Vermicelli and Macaroni <i>Cwt.</i>	0 1 0	0 1 0
Vermilion	Free.	Free.
Vinegar <i>Gallon.</i>	0 0 3	<i>(Act 17 & 18 Vic., cap. 122.)</i> 8th August 1854. 0 0 4½
Wafers	Free.	Free.
Walnut Wood	Free.	Free.
Washing Balls <i>Lb.</i>	0 0 2	0 0 2
Watches, of Gold, Silver, or any other Metal, exceeding the value of £10 each <i>Each.</i>	1 0 0	1 0 0
Other Watches, viz. :—		
Gold, open faces	0 5 0	0 5 0
Hunters	0 7 6	0 7 6
Repeaters	0 15 0	0 15 0
Silver, or any other Metal not Gold :—		
Open faces	0 2 6	0 2 6
Hunters	0 3 6	0 3 6
Repeaters	0 8 0	0 8 0
Water, Cologne, the flask, thirty of such flasks containing not more than one gallon	0 0 8	0 0 8
When not in flasks (as perfumed Spirits) ... <i>Gallon.</i>	1 0 0	1 0 0
Mineral	Free	Free.

Kingdom, 1853-54 to 1859-60

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d. (Act 18 & 19 Vic., cap. 97.) 14th August 1855.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Free.	Free.	Free.	Free.	Free.	ULTRA MARINE.
Free.	Free.	Free.	Free.	Free.	VALONIA.
Free.	Free.	Free.	Free.	Free.	VANELLORE.
0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	} VARNISH.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	VASES.
Free.	Free.	Free.	Free.	Free.	} VEGET- ABLES.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	VELLUM.
0 1 0	0 1 0	0 1 0	0 1 0	*0 1 0	VENEERS.
Free.	Free.	Free.	Free.	Free.	VERDIGRIS.
Free.	Free.	Free.	Free.	Free.	VERJUICE.
0 1 0	0 1 0	0 1 0	0 1 0	(Act 23 Vic., cap. 22.) 8th March 1860. †0 0 4½	VERMICELLI.
Free.	Free.	Free.	Free.	Free.	VERMILION.
0 0 4½	(Act 19 & 20 Vic., cap. 75.) 6th July 1856. 0 0 3	0 0 3	0 0 3	0 0 3	VINEGAR.
Free.	Free.	Free.	Free.	Free.	WAFERS.
Free.	Free.	Free.	Free.	Free.	WALNUT WOOD.
0 0 2	0 0 2	0 0 2	0 0 2	*0 0 2	WASHING BALLS.
1 0 0	1 0 0	1 0 0	1 0 0	†1 0 0	} WATCHES.
0 5 0	0 5 0	0 5 0	0 5 0	†0 5 0	
0 7 6	0 7 6	0 7 6	0 7 6	†0 7 6	
0 15 0	0 15 0	0 15 0	0 15 0	†0 15 0	
0 2 6	0 2 6	0 2 6	0 2 6	†0 2 6	
0 3 6	0 3 6	0 3 6	0 3 6	†0 3 6	
0 8 0	0 8 0	0 8 0	0 8 0	†0 8 0	
0 0 8	0 0 8	0 0 8	0 0 8	(Act 23 Vic., cap. 22.) 6th March 1860. 0 0 5	} WATER.
1 0 0	1 0 0	1 0 0	1 0 0	0 12 0	
Free.	Free.	Free.	Free.	Free.	

* Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 22).
† See under "Corn," 1860-61, for duty in that year.
‡ Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).

ARTICLES	1853-54	1854-55
	£ s. d.	£ s. d.
IMPORTS.		
Wax, viz. :—		
Bleached, Unbleached, Myrtle, Sealing and Vegetable	Free.	Free.
Weld	Free.	Free.
Whale Fins	Free.	Free.
Whipcord	Free.	Free.
Wine, of and from Foreign Countries, viz. :—		
Red <i>Gallon.</i>	*0 5 6	*0 5 6
White	*0 5 6	*0 5 6
Lees of such Wine	*0 5 6	*0 5 6
The Growth and Produce of any British Possession, and imported direct from thence :—		
Red	*0 2 9	*0 2 9
White	*0 2 9	*0 2 9
Lees of such Wine... ..	*0 2 9	*0 2 9
The full Duties on Wine may be drawn back upon Re-exportation or Shipment as Stores, but no drawback allowed on Lees of Wine.		
Wire, viz. :—		
Gilt or Plated, and Silver Wire	Free.	Free.
Copper or Brass. <i>See Copper and Brass</i> respectively.		
Woad	Free.	Free.
Wood and Timber. (See Table of Contents, "Wood.")		
Wool, viz. :—		
Alpaca and the Llama tribe, Beaver, Beaver cut and combed, Coney Wool, Cotton Wool and Waste of Cotton Wool, Goat's Wool or Hair, Hare's Wool, Sheep or Lamb's Wool	Free.	Free.
Woollens, viz. :—		
Manufactures of Wool (not being Goat's Wool), or of Wool mixed with Cotton not particularly enumerated, and not otherwise charged with Duty	Free.	Free.
Articles or Manufactures of Wool (not being Goat's Wool), or of Wool mixed with Cotton, viz. :—		
Carpets and Rugs <i>Sq. Yd.</i>	0 0 6	0 0 6
Shawls, Scarfs, and Handkerchiefs, plain <i>Lb.</i>	0 0 4	0 0 4
Do. do. printed ..	0 0 8	0 0 8
Gloves <i>Duzen Pairs.</i>	0 0 3	0 0 3
Wholly or in part made up, not otherwise charged with Duty <i>For every £100 Value.</i>	5 0 0	5 0 0

Kingdom, 1853-54 to 1859-60

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
(Act 18 & 19 Vic., cap. 97.) 14th August 1855.					
Free.	Free.	Free.	Free.	Free.	WAX.
Free.	Free.	Free.	Free.	Free.	WELD.
Free.	Free.	Free.	Free.	Free.	WHALE FINS.
Free.	Free.	Free.	Free.	Free.	WHIPCORD.
*0 5 6	*0 5 6	*0 5 6	*0 5 6	(Act 23 Vic., cap. 22.) 29th February 1860. 0 3 0	WINE.
*0 5 6	*0 5 6	*0 5 6	*0 5 6	(Act 23 Vic., cap. 22.) 29th February 1860. 0 3 0	
*0 5 6	*0 5 6	*0 5 6	*0 5 6	(Act 23 Vic., cap. 22.) 29th February 1860. 0 3 0	
*0 2 9	*0 2 9	*0 2 9	*0 2 9	*0 2 9	
*0 2 9	*0 2 9	*0 2 9	*0 2 9	*0 2 9	
*0 2 9	*0 2 9	*0 2 9	*0 2 9	*0 2 9	
Free.	Free.	Free.	Free.	Free.	WIRE.
Free.	Free.	Free.	Free.	Free.	WOAD.
Free.	Free.	Free.	Free.	Free.	WOOL.
Free.	Free.	Free.	Free.	Free.	WOOLLENS : Manufactures of Wool.
0 0 6	0 0 6	0 0 6	0 0 6	†0 0 6	Carpets, &c.
0 0 4	0 0 4	0 0 4	0 0 4	†0 0 4	Shawls, &c., plain.
0 0 8	0 0 8	0 0 8	0 0 8	†0 0 8	Shawls, &c., printed.
0 0 3	0 0 3	0 0 3	0 0 3	†0 0 3	Gloves.
5 0 0	5 0 0	5 0 0	5 0 0	†5 0 0	Unenumerated.

* With 5 per cent. additional.
† Duty repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22).

ARTICLES	1853-54	1854-55
IMPORTS.		
Yarn, Cable Yarn, Camel or Mohair, Raw Linen, and Yarn of Silk and Worsted, spun together and not dyed	Free.	Free.
Worsted Yarn, fit and proper for Embroidery ... Lb.	0 0 6	Free. <i>(Act 17 & 18 Vic., cap. 122.)</i> 8th August 1854. Woolen Yarn Free. Worsted for fancy purposes, of two or more threads, not being fit for Embroidery, Lb., 0 0 3
Raw, not dyed, or only partially dyed, and not being fit or proper for embroidering or other fancy purposes. ...	Free.	Fit and proper for Embroidery. Lb., 0 0 6 Free.
Yeast, dried	Free.	Free.
Zaffre	Free.	Free.
Zebra Wood	Free.	Free.
Goods, being either in part or wholly manufactured, and not being enumerated or described nor otherwise charged with Duty, and not prohibited to be imported into or used in Great Britain or Ireland <i>For every £100 Value.</i>	10 0 0	10 0 0
Goods not being either in part or wholly manufactured, not enumerated or described, nor otherwise charged with Duty, and not prohibited to be imported into or used in Great Britain or Ireland ...	Free.	Free.

Countervailing

Excise Duty and Drawback on Articles, being the Growth, Produce or from either Country

DUTY on Irish Articles imported into Great Britain and

ARTICLES	1853-54	1854-55
Hops, of the growth of Ireland Lb.	10 0 2	10 0 2
Soap, viz. :—		
Hard Soap Lb.	10 0 1½	<i>(Act 16 & 17 Vic., cap. 39.)</i> From 5th July 1854. Repealed.
Soft Soap "	10 0 1	
Spirits, of the strength of Hydrometer Proof :—		
Made in Scotland Gallon,	<i>(Act 16 & 17 Vic., cap. 37.)</i> 21st April 1853. 0 3 2	<i>(Act 17 & 18 Vic., cap. 37.)</i> 8th May 1851. | 26th May 1854. 0 2 2 | 0 1 10
Made in Ireland "	0 4 6	0 3 10 | 0 3 10

Kingdom, 1853-54 to 1859-60

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d. (Act 18 & 19 Vic., cap. 97.) 14th August 1855.	£ s. d.	£ s. d. ••	£ s. d.	£ s. d.	
Free.	Free.	Free.	Free.	Free.	YARN
Woollen or Worsted Yarn, viz., commonly called Berlin Wool or Zephyr Yarn, and Woollen and Worsted Yarn of two or more Threads:—					
Scoured, bleached or coloured, Lb., 0 0 6	0 0 6	Q 0 6	0 0 6	*0 0 6	
Not scoured, bleached or coloured, Lb., 0 0 3	0 0 3	0 0 3	0 0 3	*0 0 3	
Raw, for weaving, not dyed, or only partially dyed, Free.	Free.	Free.	Free.	Free.	YEAST.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	ZAFFRE.
Free.	Free.	Free.	Free.	Free.	ZEBRA WOOD
10 0 0	10 0 0	10 0 0	10 0 0	†10 0 0	GOODS.
Free.	Free.	Free.	Free.	Free.	GOODS.

Duties.

Manufacture of Great Britain or Ireland, on Importation or Exportation into the other.

DRAWBACK on British Articles exported to Ireland.

1855-56	1856-57	1857-58	1858-59	1859-60	
£ s. d. ‡0 0 2	£ s. d. ‡0 0 2	£ s. d. ‡0 0 2	£ s. d. ‡0 0 2	£ s. d. ‡0 0 2	HOPS.
—	—	—	—	—	SOAP:— Hard. Soft.
—	—	—	—	—	
(Act 18 & 19 Vic., c. 22.) 20th April 1855. Repealed.	—	—	—	—	SPIRITS &c.
0 1 10	0 1 10	0 1 10	(Act 21 & 22 Vic., c. 15.) 19th April 1858 Repealed.	—	

* Duty repealed on and after 7th March 1860 (Act 23 Vic., cap. 28).
† Repealed on and after 3rd March 1860 (Act 23 Vic., cap. 22), but if any such goods shall be composed of any article liable to duty as a part or ingredient thereof, then such goods shall be chargeable with the full duty payable on such articles, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.
‡ With 5 per cent. additional imposed by 3 & 4 Vic., cap. 17.

Countervailing Duties.

ARTICLES.	From Scotland to England.			From Ireland to England.			From Ireland to Scotland.			
	£	s.	d.	£	s.	d.	£	s.	d.	
Ether:—										
16 & 17 Vic., c. 37. From 21st April 1853 ...	0	7	11	0	11	3	0	3	4	
17 & 18 Vic., c. 27. From 8th May 1854 ...	0	5	5	0	9	7	0	4	2	
17 & 18 Vic., c. 27. From 26th May 1854 ...	0	4	7	0	9	7	0	5	0	
18 & 19 Vic., c. 22. From 20th April 1855 ...	0	4	7	0	4	7	0	4	7	
21 & 22 Vic., c. 15. From 19th April 1858 ...	Repealed.			Repealed.			Repealed.			
Sweet Spirits of Nitre ...										
Camphorated Spirits ...										
Lavender Water, and other Perfumes, being Spirits scented with Essential Oils, Flowers, or other ingredients.										
Compound Spirits of Lavender ...										
Spirits of Rosemary ...										
Spirits of Ammonia ...	16 & 17 Vic., c. 37. 21st April 1853.	0	4	9	0	6	9	0	2	0
Sal Volatile ...	17 & 18 Vic., c. 27. 8th May 1854.	0	3	3	0	5	9	0	2	6
Friar's Balsam ...	17 & 18 Vic., c. 27. 26th May 1854.	0	2	9	0	5	9	0	3	0
Compound Tincture of Benzoin ...	18 & 19 Vic., c. 22. 20th April 1855.	0	2	9	0	2	9	0	2	9
Tinctures of:—	21 & 22 Vic., c. 15. 19th April 1858.	Repealed.			Repealed.			Repealed.		
Assafoetida ...										
Castor ...										
Kino ...										
Guaiacum ...										
Myrrh ...										
Ginger ...										
Spirit Varnishes ...										
Other Tinctures and Medicated Spirits:—										
16 & 17 Vic., c. 37. From 21st April 1853 ...	0	3	2	0	4	6	0	1	4	
17 & 18 Vic., c. 27. From 8th May 1854 ...	0	2	2	0	3	10	0	1	8	
17 & 18 Vic., c. 27. From 26th May 1854 ...	0	1	10	0	3	10	0	2	0	
18 & 19 Vic., c. 22. From 20th April 1855 ...	0	1	10	0	1	10	0	1	10	
21 & 22 Vic., c. 15. From 19th April 1858 ...	Repealed.			Repealed.			Repealed.			
Made Wines:—										
16 & 17 Vic., c. 37. From 21st April 1853 ...	0	0	4½	0	0	6½	0	0	2	
17 & 18 Vic., c. 27. From 8th May 1854 ...	0	0	3½	0	0	5½	0	0	2½	
17 & 18 Vic., c. 1. From 26th May 1854 ...	0	0	2½	0	0	5½	0	0	3	
18 & 19 Vic., c. 22. From 20th April 1855 ...	0	0	2½	0	0	2½	0	0	2½	
21 & 22 Vic., c. 15. From 19th April 1858 ...	Repealed.			Repealed.			Repealed.			

When any of the above articles are removed from England to Scotland or Ireland, or from Scotland to Ireland, the several duties in the respective columns become Drawbacks.

Prohibitions, 1853-54 to 1859-60.

Acts 16 & 17 Vic., c. 107.

A List of Goods absolutely Prohibited to be Imported.

Books, wherein the copyright shall be first subsisting, first composed or written or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the proprietor of such copyright or his agent shall have given to the Commissioners of Customs a notice in writing that such copyright subsists, such notice also stating when such copyright will expire.

Coin, viz. :—False money or counterfeit sterling.

Coin, silver, of the realm or any money purporting to be such, not being of the established standard weight or fineness.

Extracts, Essences, or other concentrations of coffee, chicory, tea, or tobacco, or any admixture of the same.

Indecent or obscene prints, paintings, books, cards, lithographic or other engravings, or any other indecent or obscene articles.

Malt. 18 & 19 Vic., c. 96, s. 42. All malt in any form of concentration, essence, or extract.

Snuff Work.

Tobacco Stalks stripped from the leaf, whether manufactured or not.

Tobacco Stalk Flour.

Goods prohibited to be imported except in transit and subject to such regulations and restrictions as the Commissioners of the Treasury may direct, and duly reported as goods in transit accordingly.

Articles of foreign manufacture and any packages of such articles bearing any names, brands, or marks being or purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom.

Clocks and Watches of any metal impressed with any mark or stamp appearing to be or to represent any legal British assay mark or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom.

Parts of Articles; viz. :—Any distinct or separate part of any article not accompanied by the other part or all the other parts of such article so as to be complete and perfect if such article be subject to duty according to the value thereof.

Infected Cattle, sheep, or other animals, or the carcasses thereof, and hides, skins, horns, hoofs, or any other part of cattle, or other animals, which the Privy Council may prohibit in order to prevent the dissemination of any contagious distemper.

NOTE.—The foregoing list refers only to goods which were absolutely prohibited to be imported. Those goods as to which there were certain restrictions upon importation (*e.g.*, the limitation of the *size* of packages in the case of tobacco and spirits, or the limitation to particular ports of importation, &c.) are not included,—such restrictions being rather of the nature of regulation than of absolute prohibition.

1860-61 to 1866-67.

Act 23 & 24 Vic., c. 110, &c.

ARTICLES	1860-61	1861-62
IMPORTS.		
Beer and Ale, viz. :—	£ s. d.	£ s. d.
	<i>(Act 33 & 34 Vic., cap. 110.) From 28th Aug. 1860.</i>	
Mum Barrel.	1 0 0	1 0 0
Spruce "	1 0 0	1 0 0
Other Sorts "	1 0 0	1 0 0
Cards, Playing Doz. Packs.	0 15 0	0 15 0
Chicory or any other vegetable matter applicable to the uses of Chicory or Coffee, viz. :—		On and after 16th April 1861.
		<i>(Act 34 Vic., cap. 20.)</i>
Raw or Kiln-dried Cwt.	0 6 0	0 12 0
Roasted or Ground Lb.	0 0 4	0 0 4
Chicroform "	0 3 0	0 3 0
Cocoa "	0 0 1	0 0 1
Husks and Shells Cwt.	0 2 0	0 2 0
Paste or Chocolate Lb.	0 0 2	0 0 2
Coffee "	0 0 3	0 0 3
Kiln-dried, Roasted, or Ground "	0 0 4	0 0 4
A drawback allowed on all Roasted Coffee exported as Ship's Stores, or removed to the Isle of Man for consumption there, equal in amount to the Import Duty on Raw Coffee		Drawback as in 1860-61.
	Not separately rated prior to 1862.	
Corks, ready made "	0 0 3	Free from 1st April 1861. <i>(Act 33 & 34 Vic., cap. 110.)</i>
Corn, Grain, Meal, and Flour, and articles of the like character, viz. :—		
Wheat, Barley, Oats, Rye, Pease, Beans (not Kidney or French), Maize or Indian Corn, Buckwheat, Bear, or Bigg Quarter.	0 1 0	0 1 0
Wheat-meal and Flour, Barley-meal, Oatmeal, and Groats, Rye-meal and Flour, Pea-meal, Bean-meal, Maize or Indian Corn-meal, Buckwheat-meal, Meal not otherwise enumerated or described, Arrow-root, Barley Pearled, Biscuit and Bread, Cassava Powder, Macaroni, Mandioca Flour, Manna Croup, Potato Flour, Hair Powder, Perfumed Powder, Powder not otherwise enumerated or described that will serve the same purpose as Starch, Rice Dust and Meal, Sago, Semolina, Starch, Gum of Starch torrifed or calcined, Tapioca, Vermicelli Cwt.	0 0 4½	0 0 4½
Dice Pair.	1 1 0	1 1 0
Essence of Spruce Per £100 Val.	10 0 0	10 0 0
	Not separately rated prior to 1862.	
Fruit, not Raw nor preserved in Sugar, viz. :—		
Currants Cwt.	0 7 0	0 7 0
Figs and Fig Cake "	0 7 0	0 7 0
Plums (commonly called French Plums) and Prunelloes "	0 7 0	0 7 0
Plums, Dried or Preserved (except in Sugar), not otherwise described "	0 7 0	0 7 0
Prunes "	0 7 0	0 7 0
Raisins "	0 7 0	0 7 0

1862-63			1863-64			1864-65			1865-66			1866-67			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	BEEB.
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	Mum.
1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	Spruce.
0	8	9	0	8	9	0	8	9	0	8	9	0	8	9	Other Sorts.
From 1st Sept. 1862. (Act 25 & 26 Vic., cap. 22.)			On and after 17th April 1863. (Act 26 & 27 Vic., cap. 22.)												CARDS.
0	12	0	1	6	6	1	6	6	1	6	6	1	6	6	CHICORY.
0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	Raw.
0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	Roasted.
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	CHLORO-FORM.
0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	COCOA.
0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	Husks, &c.
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	Paste, &c.
0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	COFFEE.
Drawback as in 1860-61. Collodion Treasury Order, 25th Sept. 1862. Gallon, 1 4 0			Drawback as in 1860-61. Free.			Drawback as in 1860-61. Free.			Drawback as in 1860-61. Free.			Drawback as in 1860-61. Free.			Draw-back.
0	1	0	0	1	0	On and after 1st Sept. 1864. (Act 27 & 28 Vic., cap. 18.) Cwt., 0 0 3			0	0	3	0	0	3	COLLODION.
0	0	4½	0	0	4½	0	0	4½	0	0	4½	0	0	4½	CORNS.
1	1	0	1	1	0	1	1	0	1	1	0	From 12th Aug. 1867. Free. (Act 30 & 31 Vic., cap. 22.)			CORN.
10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	Wheat, &c.
Ether. Treasury Order, 25th Sept. 1862. Gallon, 1 5 0			1 5 0			1 5 0			1 5 0			1 5 0			Wheat-meal, &c.
0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	DICB.
0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	SPRUCE.
0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	ETHER.
0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	FRUIT.
0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	Currants.
0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	Figs.
0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	Plums.
0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	Plums, dried, &c.
0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	Prunes.
0	7	0	0	7	0	0	7	0	0	7	0	0	7	0	Raisins.

ARTICLES	1860-61	1861-62
IMPORTS.		
Hair Powder. <i>See Corn.</i>	£ s. d. (Act 23 & 24 Vic., cap. 110.) From 28th Aug. 1860.	
Hats or Bonnets, viz. :—		
Of Chip Lb.	0 1 3	} Free from 1st April 1861. (Act 23 & 24 Vic., cap. 110.)
Of Bast, Cane or Horsehair "	0 1 3	
Of Straw "	0 1 3	
Hops Cwt.	To 31st Dec. 1860. 2 5 0 From 1st Jan. 1861. 1 0 0	(Act 23 & 24 Vic., cap. 110.) 1 0 0 From 1st January 1862. 0 15 0
Essence of, prohibited until 16th September 1862.		
Importation Charges. <i>See Unit of Entry.</i>		
Malt Quarter.	1 5 0	1 5 0
Paper, viz. :—		
Brown Paper made of old Rope or Cordage only, without separating or extracting the Pitch or Tar therefrom, and without any mixture of other materials therewith Cwt.	On and after 16th Aug. 1860. 0 16 0	(Act 24 Vic., cap. 20.) Free from 1st Oct. 1861.
Printed, Painted, or Stained Paper Hangings, or Flock Paper "	0 14 0	Free from 1st Oct. 1861.
Gilt, Stained, Coloured, Embossed, and all fancy kinds, not being Paper Hangings "	0 16 0	Free from 1st Oct. 1861.
Waste Paper or Paper of any sort not particularly enumerated or described, not otherwise charged with duty "	0 16 0	Free from 1st Oct. 1861.
Millboards "	0 16 0	Free from 1st Oct. 1861.
Pasteboard "	0 15 0	Free from 1st Oct. 1861.
Books, viz. :—		
Editions printed in, or since, 1801, bound or unbound "	0 16 0	Free from 1st Oct. 1861.
Admitted under Treaties of International Copyright, or if of, and from, any British Possession "	0 15 0	Free from 1st Oct. 1861.
Prints and Drawings, viz. :—		
Plain and Coloured "	0 16 0	Free from 1st Oct. 1861.
Admitted under Treaties of International Copyright "	0 15 0	Free from 1st Oct. 1861.
Or, and, at the option of the Importer :—		
Single Each.	0 0 0½	Free from 1st Oct. 1861.
Bound Dozen.	0 0 1½	Free from 1st Oct. 1861.
Pepper of all Sorts Lb.	0 0 6 And £5 per cent. thereon.	0 0 6 And £5 per cent. thereon.
Plate, viz. :—		
Of Gold Oz., troy.	0 17 0	0 17 0
Of Silver "	0 1 6	0 1 6
Pickles. <i>See Vinegar.</i>		

1862-63	1863-64	1864-65	1865-66	1866-67	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
					HAIR POWDER.
					HATS, &c.
					Chip.
					Bast, &c.
					Straw.
0 15 0 Repealed from 16th Sept. 1862. (Act 25 & 26 Vic., cap. 22, sec. 18.)	Free.	Free.	Free.	Free.	HOPS.
					IMPORTA- TION.
1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	MALT.
				Milk, Condensed. T.O., 5th Feb. 1866. Oct. 0 5 0	MILK. CON- DENSED.
Free.	Free.	Free.	Free.	Free.	PAPER.
					Brown.
Free.	Free.	Free.	Free.	Free.	Printed, &c.
Free.	Free.	Free.	Free.	Free.	Gilt, &c.
Free.	Free.	Free.	Free.	Free.	Waste.
Free.	Free.	Free.	Free.	Free.	Mill- boards.
Free.	Free.	Free.	Free.	Free.	Paste- board.
Free.	Free.	Free.	Free.	Free.	Books.
Free.	Free.	Free.	Free.	Free.	
Free.	Free.	Free.	Free.	Free.	Prints, &c.
Free.	Free.	Free.	Free.	Free.	
0 0 6 And £5 per cent. thereon.	0 0 6 And £5 per cent. thereon.	0 0 6 And £5 per cent. thereon.	0 0 6 And £5 per cent. thereon.	Free. On and after 9th May 1866. (29 & 30 Vic., cap. 36.)	PEPPER.
					PLATE.
0 17 0	0 17 0	0 17 0	0 17 0	0 17 0	Gold.
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	Silver.
					PICKLES.

ARTICLES	1860-61	1861-62
IMPORTS.		
Ships with all their Tackle, Apparel, and Furniture. viz. :—	£ s. d. (Act 23 & 24 Vic., cap. 110.) From 28th Aug. 1860.	£ s. d.
Foreign, built of wood, and Ships built of wood in any of Her Majesty's Possessions abroad on the registration thereof as British Ships at any port or place for the registry of British Ships in Great Britain and Ireland, for every ton of the gross registered tonnage, without any deduction in respect of Engine Room or otherwise... ..	22 Vic., cap. 23. On and after 21st March 1860. 0 1 0	0 1 0
Spirits or Strong Waters, not being sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' Hydrometer, for every gallon of the strength of proof by such Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, viz. :—	Act 23 & 24 Vic., cap. 110. From 17th July 1860.	
Brandy Gallon.	0 10 5	0 10 5
Geneva "	From 17th July 1860. 0 10 5	0 10 5
Rum of, and from, any Foreign Country, being the Country of its production "	From 17th July 1860. 0 10 2	0 10 2
Rum from any Country, not being the Country of its production "	From 17th July 1860. 0 10 5	0 10 5
Tafia of and from any, Colony of France "	From 17th July 1860. 0 10 2	0 10 2
Rum and Spirits of, and from, a British Possession in America or Mauritius, and of, and from, any British Possession within the Limits of the East India Company's Charter, in regard to which the conditions of the Act 4 Vic., cap. 8, have, or shall have, been fulfilled "	0 10 2	0 10 2
Unenumerated "	From 17th July 1860. 0 10 5	0 10 5
Other Spirits being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid :—		
Rum Shrub, Liqueurs, and Cordials of, and from, a British Possession in America or Mauritius, or a British Possession within the limits of the East India Company's Charter, in regard to which the conditions of the Act 4 Vic., c. 8, have, or shall have, been fulfilled "	From 17th July 1860. 0 10 2	0 10 2
Perfumed Spirits to be used as Perfumery only "	From 17th July 1860. 0 14 0	0 14 0
Cologne Water, the Flask (30 of such flasks to the gallon) Each.	From 17th July 1860. 0 0 6	0 0 6
Cologne Water, when not in flasks to be changed as Perfumed Spirits Gallon.	From 17th July 1860. 0 14 0	0 14 0
Unenumerated "	From 17th July 1860. 0 14 0	0 14 0
Spirits or Strong Waters mixed with any ingredient, and although thereby coming under some other designation, except Varnish, shall nevertheless be deemed to be Spirits or Strong Waters, and be subject to duty as such.		

1862-63	1863-64	1864-65	1865-66	1866-67	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 1 0	0 1 0	0 1 0	0 1 0	Free. On and after 9th May 1866. (29 & 30 Vic., cap. 36.)	SHIPS. SEPARATE.
0 10 5	0 10 5	0 10 5	0 10 5	0 10 5	Brandy.
0 10 5	0 10 5	0 10 5	0 10 5	0 10 5	Geneva.
0 10 2	0 10 2	0 10 2	0 10 2	0 10 2	Rum.
0 10 5	0 10 5	0 10 5	0 10 5	0 10 5	Rum.
0 10 2	0 10 2	0 10 2	0 10 2	0 10 2	Tafia.
0 10 2	0 10 2 (Act 26 & 27 Vic., cap. 102.) Rum for Methylation, Foreign gall. 0 0 5 British gall. 0 0 2	0 10 2	0 10 2	0 10 2	Rum.
0 10 5	0 10 5	0 10 5	0 10 5	0 10 5	Unenum- rated.
0 10 2	0 10 2	0 10 2	0 10 2	0 10 2	Rum Shrub, &c.
0 14 0	0 14 0	0 14 0	0 14 0	0 14 0	Perfumed Spirits.
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	Cologne Water.
0 14 0	0 14 0	0 14 0	0 14 0	0 14 0	Unenums- rated.

ARTICLES	1860-61			1861-62		
	£	s.	d.	£	s.	d.
IMPORTS.						
(Act 23 & 24 Vic., cap. 110.)						
From 16th Aug. 1860.						
Sugar. (See Table of Contents, "Sugar.")						
Sugar, Articles composed thereof or sweetened there-						
with, viz. :—						
Cane Juice Cwt.	0	10	4	0	10	4
Molasses "	0	5	0	0	5	0
Almond Paste Lb.	0	0	2	0	0	2
Cherries, Dried "	0	0	2	0	0	2
Comfits, Dry "	0	0	2	0	0	2
Confectionery "	0	0	2	0	0	2
Ginger, Preserved "	0	0	2	0	0	2
Marmalade "	0	0	2	0	0	2
Plums preserved in Sugar "	0	0	2	0	0	2
Succades, including all Fruits and Vegetables	0	0	2	0	0	2
preserved in Sugar not otherwise enumerated	0	0	2	0	0	2
Tea "	0	1	5	0	1	5
Tobacco, viz. :—						
Unmanufactured, viz. :—						
Stemmed or Stripped "	0	3	0*	0	3	0*
Unstemmed "	0	3	0*	0	3	0*
Manufactured or Segars "	0	9	0*	0	9	0*
Snuff "	0	6	0*	0	6	0*

ARTICLES	1860-61	1861-62
IMPORTS.	£ s. d. <i>(Act 23 & 24 Vic., cap. 10.)</i> From 16th Aug. 1860.	£ s. d.
Tobacco—continued.		
DRAWBACK:— Tobacco Manufactured in Great Britain or Ireland, made into Cut, Shag, Roll, or Carrot Tobacco, or Cigars, when exported as merchandise, being packed in cases containing not less than Eighty Pounds Net Weight, a Drawback shall be allowed on Exportation or Shipment as Stores ...	0 2 7½*	0 2 7½*
Tobacco Stalks and Flour of, and Snuff Work. prohibited.		
Unit of Entry. See page 876.		
Varnish, containing any quantity of Alcohol or Spirit	0 12 0	0 12 0
Gallon.		
Vinegar ...	0 0 3	0 0 3
Pickles preserved in Vinegar ...	0 0 1	0 0 1
Warehouse Charges. See page 876.		
Wine, until 31st December 1860:—		
Red ...	0 3 0	
Gallon.		
White ...	0 3 0	
Lees of such Wine ...	0 3 0	
Wine, of the growth and produce of any British Possession and imported direct therefrom:—		Expired 31st December 1860.
Red ...	0 2 9*	
White ...	0 2 9*	
Lees of such Wine ...	0 2 9*	
DRAWBACK.—The full duties on Wine may be drawn back upon Exportation or Shipment as Stores, but not on Lees of Wine.		
Wine, on and after 1st January 1861, and without any allowance for Drawback.		
Red, White, and Lees of such Wine containing less than the following rates of Proof Spirit by Sykes' Hydrometer, viz.:—		
Less than 18 degrees ...	0 1	0 1 0
Less than 26 degrees ...	0 1 9	0 1 9
Less than 40 degrees ...	0 2 5	0 2 5
Less than 45 degrees ...	0 2 11	0 2 11
If imported in Bottle and containing less than 40 degrees ...	0 2 5	0 2 5
All Wine containing 45 per cent. and upwards of Proof Spirit, as verified by Sykes' Hydrometers, imported into Great Britain and Ireland shall be deemed to be Mixed Spirits, and charged with duty as such. And no more than 10 per cent. of such Proof Spirit shall be used in the fortifying of any Wine in Bond; nor shall any Wine be fortified in Bond to a greater degree than 40 per cent. of such Proof Spirit.		

Repealed 26 & 27 Vic., cap. 22.

1862-63	1863-64	1864-65	1865-66	1866-67	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
	From 25th April 1863. (Act 26 & 27 Vic., cap. 22.)	**			
	DRAWBACK:— Upon Tobacco Manufactured in Great Britain and Ireland, upon which Import duty has been paid when exported as merchandise or deposited in warehouse for Ship's Stores, and packed in cases each containing not less than 80 lbs. net weight, of such tobacco, for each 100 lbs. containing 13 per cent. only of moisture, per				
0 2 7½*	Lb., 0 3 3	0 3 3	0 3 3	0 3 3	Drawback.
					UNIT OF ENTRY.
0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	VARNISH.
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	VINEGAR.
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	Pickles.
					WINE.
	From 4th April 1862. (Act 25 & 26 Vic., cap. 22.)			On and after 9th May 1866. (Act 29 & 30 Vic., cap. 36.)	
Wine. Red, White, and Lees of such Wine containing less than 26 degrees of Proof Spirit by Sykes' Hydrometer, the				Wine imported in Casks or Bottles. Red, White, and Lees of such Wine containing less than 26 degrees of Proof Spirit by Sykes' Hydrometer, the	
Gallon, 0 1 0	0 1 0	0 1 0	0 1 0	Gallon, 0 1 0	Under 26 degrees.
Containing less than 42 degrees of Proof Spirit, the					
Gallon, 0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	
If imported in Bottle, and containing less than 42 degrees of Proof Spirit, the				Containing less than 42 degrees of Proof Spirit, the	
Gallon, 0 2 6	0 2 6	0 2 6	0 2 6	Gallon, 0 2 6	Under 42 degrees.
And for every degree of strength beyond the highest above specified an additional duty the					
Gallon, 0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	Over 42 degrees.
No more than 10 per cent. of Proof Spirit shall be used in the fortifying of any Wine in Bond; nor shall any Wine be fortified in Bond to a greater degree than 40 per cent. of such Proof Spirit.					

ARTICLES	1860-61	1861-62
IMPORTS.		
Wood and Timber, Foreign and Colonial:—	<i>£ s. d.</i>	<i>£ s. d.</i>
Free from 9th May 1866. <i>Act 29 & 30 Vic., cap. 36.</i> (For duties to that date, see Table of Contents, "Wood.")	<i>(Act 23 & 24 Vic., cap. 10.)</i> From 16th Aug. 1860.	
Unit of Entry:—		
Charged (irrespective of any Duties of Customs or other Rates or Charges payable by Law) upon the importation of all Goods into Great Britain or Ireland, except Corn, Grain, Flour, and Timber and Wood Goods, and Goods in Transit exported under Bond, and Goods imported for exportation in the same Ship, provided they be so reported, the respective Rates and Charges following as defined and required by the provisions of the Customs Tariff Amendment Act, 1860, and under, and subject thereto, that is to say:—		
Goods in packages or parcels, per package or parcel or other Unit of Entry ...	<i>(Act 23 Vic., cap. 22.)</i> On and after 21st March 1860. 0 0 1	0 0 1
Goods in bulk by weight, measure or number, for each Unit of Entry ...	0 0 1	0 0 1
Animals per head or other Unit of Entry	0 0 1	0 0 1
Charges on Delivery from Warehouse for Home Consumption:—		
Upon Goods deposited in any Warehouse for security of Duties of Customs in addition to such duties and any other charges thereon, for every One Hundred Pounds of such Duties of Customs payable thereon the rates following, viz.:—		
In respect of Tobacco	<i>(Act 23 Vic., cap. 22.)</i> On and after 21st March 1860. 0 2 6	0 2 6
In respect of other Goods	0 5 0	0 5 0
Whether such Tobacco or other Goods shall have been removed to such Warehouse under Bond or not.		
On delivery for Home Consumption from any Warehouse at any Port or Place not possessing the privileges of Bonding at the time of the passing of this Act, or from any Warehouse approved under any Act other than the Customs Consolidation Act, 1853, viz.:—		
In respect of Tobacco	0 5 0	0 5 0
In respect of other Goods	0 10 0	0 10 0
EXPORTS.		
Bills of Lading:—		
Charges on Goods Exported (irrespective of any Duties of Customs or other rates or charges payable by law), upon every Customs Bill of Lading on the exportation of any Goods from Great Britain and Ireland, as required by the Customs Tariff Act Amendment Act, 1860, and under and subject thereto	<i>(Act 23 Vic., cap. 22.)</i> On and after 21st March 1860. 0 1 6	0 1 6

1862-63	1863-64	1864-65	1865-66	1866-67	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
		..			UNIT OF ENTRY.
0 0 1	Repealed from 1st July 1863. (26 & 27 Vic., cap. 22.)				Goods in packages.
0 0 1					Goods in bulk.
0 0 1					Animals.
					CHARGES.
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Tobacco.
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Other Goods.
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	
0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	
					BILLS OF LADING.
0 1 6	Repealed from 1st July 1863. (26 & 27 Vic., cap. 22.)				

Prohibitions, 1860-61 to 1866-67.

Acts 16 & 17 Vic., c. 107; 18 & 19 Vic., c. 96; 23 & 24 Vic., c. 22, 110.

A List of Goods absolutely Prohibited to be Imported.

Books wherein the copyright shall be first subsisting, first composed or written or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the proprietor of such copyright or his agent shall have given to the Commissioners of Customs a notice in writing that such copyright subsists, such notice also stating when such copyright will expire.

Coin, viz. :—False money or counterfeit sterling.

Coin, silver of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.

Extracts, Essences, or other concentrations of coffee, chicory, malt, hops,* tea, or tobacco, or any admixture of the same.

Indecent or obscene prints, paintings, books, cards, lithographic or other engravings, or any other indecent or obscene articles.

Snuff Work.

Tobacco Stalks stripped from the leaf, whether manufactured or not.

Tobacco Stalk Flour.

Articles prohibited to be imported except in transit, and subject to such regulations and restrictions as the Commissioners of the Treasury may direct, and duly reported as goods in transit accordingly.

Articles of foreign manufacture and any packages of such articles bearing any names, brands, or marks being or purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom.

Clocks and Watches of any metal impressed with any mark or stamp appearing to be or to represent any legal British assay mark or stamp or purporting by any mark or appearance to be of the manufacture of the United Kingdom.

Parts of Articles; viz. :—Any distinct or separate part of any article not accompanied by the other part or all the other parts of such article so as to be complete and perfect, if such article be subject to duty according to the value thereof.

Infected Cattle, sheep, or other animals, or the carcasses thereof, and hides, skins, horns, hoofs, or any other part of cattle or other animals which the Privy Council may prohibit in order to prevent the dissemination of any contagious distemper.

* Prohibition on importation of extracts or essences of hops and other concentrations thereof repealed 25 & 26 Vic., c. 22, s. 22.

NOTE.—The foregoing list refers only to goods which were absolutely prohibited to be imported. Those goods as to which there were certain restrictions upon importation (*e.g.*, the limitation of the *size* of packages in the case of tobacco and spirits, or the limitation to particular ports of importation, &c.) are not included, such restrictions being rather of the nature of regulation than of absolute prohibition.

1867-68 to 1875-76.

Act 23 & 24 Vic., c. 110, &c.

Prohibitions, 1860-61 to 1866-67.

Acts 16 & 17 Vic., c. 107; 18 & 19 Vic., c. 96; 23 & 24 Vic., c. 22, 110.

A List of Goods absolutely Prohibited to be Imported.

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Coin, viz. :—False money or counterfeit sterling.

Coin, silver of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.

Extracts, Essences, or other concentrations of coffee, chicory, malt, hops,* tea, or tobacco, or any admixture of the same.

Indecent or obscene prints, paintings, books, cards, lithographic or other engravings, or any other indecent or obscene articles.

Snuff Work.

Tobacco Stalks stripped from the leaf, whether manufactured or not.

Tobacco Stalk Flour.

Articles prohibited to be imported except in transit, and subject to such regulations and restrictions as the Commissioners of the Treasury may direct, and duly reported as goods in transit accordingly.

Articles of foreign manufacture and any packages of such articles bearing any names, brands, or marks being or purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom.

Clocks and Watches of any metal impressed with any mark or stamp appearing to be or to represent any legal British assay mark or stamp or purporting by any mark or appearance to be of the manufacture of the United Kingdom.

Parts of Articles; viz. :—Any distinct or separate part of any article not accompanied by the other part or all the other parts of such article so as to be complete and perfect, if such article be subject to duty according to the value thereof.

Infected Cattle, sheep, or other animals, or the carcasses thereof, and hides, skins, horns, hoofs, or any other part of cattle or other animals which the Privy Council may prohibit in order to prevent the dissemination of any contagious distemper.

* Prohibition on importation of extracts or essences of hops and other concentrations thereof repealed 25 & 26 Vic., c. 22, s. 22.

NOTE.—The foregoing list refers only to goods which were absolutely prohibited to be imported. Those goods as to which there were certain restrictions upon importation (*e.g.*, the limitation of the *size* of packages in the case of tobacco and spirits, or the limitation to particular ports of importation, &c.) are not included, such restrictions being rather of the nature of regulation than of absolute prohibition.

1867-68 to 1875-76.

Act 23 & 24 Vic., c. 110, &c.

ARTICLES	1867-68			1868-69			1869-70		
	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.									
Beer and Ale, viz. :—									
Mum Barrel.	1	0	0	1	0	0	(Act 32 & 33 Vic., c. 14.) On and after 1st June 1869. Beer and Ale, viz. :— Mum, the barrel of 36 gallons, 1 1 0		
Spruce "	1	0	0	1	0	0	Spruce, the worts of which were before fermentation of a specific gravity not exceeding 1,190 degrees, the barrel of 36 gallons, 1 1 0		
							Exceeding 1,190 degrees, the barrel of 36 gallons, 1 4 0		
							Of Other Sorts, viz. :— Beer, the worts of which were before fermentation of a specific gravity not exceeding 1,065 degrees, the barrel of 36 gallons, 0 8 0		
Other Sorts "	1	0	0	1	0	0	Exceeding 1,065 degrees and not exceeding 1,090 degrees, the barrel of 36 gallons, 0 11 0		
							Exceeding 1,090 degrees, the barrel of 36 gallons, 0 16 0 And in charging the ascertained and determining		
Cards, Playing Doz. Packs.	0	3	9	0	3	9	0	3	9
Chicory or any other Vegetable matter applicable to the uses of Chicory or Coffee, viz. :—									
Raw or Kiln-dried Cwt.	1	6	6	1	6	6	1	6	6
Roasted or Ground Lb.	0	0	4	0	0	4	0	0	4
Taraxacum or Dandelion Root to pay duty as Chicory.									
Chloroform. See Spirits.									
Cocoa "	0	0	1	0	0	1	0	0	1
Husks and Shells... .. Cwt.	0	2	0	0	2	0	0	2	0
Paste or Chocolate Lb.	0	0	2	0	0	2	0	0	2
Coffee "	0	0	3	0	0	3	0	0	3
Kiln-dried, Roasted, or Ground "	0	0	4	0	0	4	0	0	4
A drawback allowed on all roasted Coffee exported as Ship's Stores, or removed to the Isle of Man for consumption there, equal in amount to the Import duty on raw Coffee.				Drawback as in 1867-68.			Drawback as in 1867-68.		
Collodion. See Spirits.									

. 110, &c.

1870-71	1871-72	1872-73	1873-74	1874-75	1875-76	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1 1 0	1 1 0	1 1 0	1 1 0	1 1 0	1 1 0	BEER. Mum and Spruce. Other Sorts.
1 1 0	1 1 0	1 1 0	1 1 0	1 1 0	1 1 0	
1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	
0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	
0 11 0	0 11 0	0 11 0	0 11 0	0 11 0	0 11 0	
0 16 0	0 16 0	0 16 0	0 16 0	0 16 0	0 16 0	
<p>bove rates of duty upon the importation of Beer, the specific gravity of the worts from which the same was made to be determined in the manner prescribed by the 16th Section of the Act of 19th and 20th Vic., cap. 34, for ascertaining the rates of drawback on the exportation of Beer.</p>						
0 3 9	0 3 9	0 3 9	0 3 9	0 3 9	0 3 9	CARDS.
		(Act 35 & 36 Vic., c. 30.) From and after 1st May 1872.				CHICORY.
1 6 6	1 6 6	0 13 3	0 13 3	0 13 3	0 13 3	Raw.
0 0 4	0 0 4	0 0 2	0 0 2	0 0 2	0 0 2	Roasted.
						CHLORO-FORM.
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	COCOA.
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Husks, &c.
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	Paste, &c.
		(Act 35 & 36 Vic., c. 30.) From and after 1st May 1872.				COFFEE.
0 0 3	0 0 3	Cwt. 0 14 0	0 14 0	0 14 0	0 14 0	
0 0 4	0 0 4	0 0 2	0 0 2	0 0 2	0 0 2	Kiln-dried, &c.
Drawback as in 1867-68.	Drawback as in 1867-68.	A drawback allowed on all roasted Coffee exported as Ship's Stores, or removed to the Isle of Man for consumption there, equal in amount to the Import duty on raw Coffee.	Drawback as in 1872-73.	Drawback as in 1872-73.	Drawback as in 1872-73.	Drawback
						COLLODION.

ARTICLES	1867-68	1868-69	1869-70
IMPORTS.			
Corn, Grain, Meal, and Flour and Articles of the like character, viz. :—	£ s. d.	£ s. d.	£ s. d.
Wheat, Barley, Oats, Rye, Pease, Beans (not Kidney or French), Maize or Indian Corn, Buckwheat, Bear or Bigg... .. <i>Cwt.</i>	0 0 3	0 0 3	Free on and from 1st June 1869. (Act 22 & 23 Vic., c. 14.)
Wheat-meal and Flour, Barley-meal, Oatmeal and Groats, Rye-meal and Flour, Pea-meal, Bean-meal, Maize or Indian Corn-meal, Buckwheat-meal, Meal not otherwise enumerated or described, Arrow-root, Barley Pearled, Biscuit and Bread, Cassava Powder, Macaroni, Mandioca Flour, Manna Croup, Potato Flour, Hair Powder, Perfumed Powder, Powder not otherwise enumerated or described that will serve the same purpose as Starch, Rice-dust and Meal, Sago, Semolina, Starch, Gum of Starch torrifed or calcined, Tapioca, Vermicelli "	0 0 4½	0 0 4½	Free on and after 1st June 1869.
Essence of Spruce <i>per £100 val.</i>	10 0 0	10 0 0	10 0 0
Ether. <i>See Spirits.</i>			
Fruit, not Raw nor preserved in Sugar, viz. :—			
Currants <i>Cwt.</i>	0 7 0	0 7 0	0 7 0
Figs and Fig Cake "	0 7 0	0 7 0	0 7 0
Plums (commonly called French Plums) and Prunelloes "	0 7 0	0 7 0	0 7 0
Plums, Dried or Preserved (except in Sugar), not otherwise described... .. "	0 7 0	0 7 0	0 7 0
Prunes "	0 7 0	0 7 0	0 7 0
Raisins "	0 7 0	0 7 0	0 7 0
Hair Powder. <i>See Corn.</i>			
Malt <i>Quarter.</i>	1 5 0	1 5 0	1 5 0
Plate, viz. :—			
Of Gold <i>Oz. troy.</i>	0 17 0	0 17 0	0 17 0
Of Silver "	0 1 6	0 1 6	0 1 6
Spirits or Strong Waters not being sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' Hydrometer, for every gallon of the strength of proof by such Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, viz. :—			
Brandy <i>Gallon.</i>	0 10 5	0 10 5	0 10 5
Geneva "	0 10 5	0 10 5	0 10 5
Rum of, and from, any Foreign Country, being the country of its production "	0 10 2	0 10 2	0 10 2
Rum from any country not being the country of its production "	0 10 5	0 10 5	0 10 5
Tafia of, and from, any Colony of France "	0 10 2	0 10 2	0 10 2
Rum and Spirits of, and from, a British Possession in America or Mauritius, and of, and from, any British Possession within the limits of the East India Company's Charter, in regard to which the conditions of the Act 4 Vic., cap. 8, have or shall have been fulfilled "	0 10 2	0 10 2	0 10 2
Rum for Methylation, viz. :—			
Foreign "	0 0 5	0 0 5	0 0 5
British "	0 0 2	0 0 2	0 0 2
Unenumerated "	0 10 5	0 10 5	0 10 5

1870-71	1871-72	1872-73	1873-74	1874-75	1875-76	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	—	—	—	—	—	CORN, &c.
—	—	—	—	—	—	Wheat, &c.
—	—	—	—	—	—	Wheat-meal, &c.
10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0	ESSENCE OF SPRUCE. ETHER.
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	FRUIT.
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	Currants.
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	Figs.
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	Plums.
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	Plums, Dried, &c.
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	Prunes.
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	Raisins.
1 5 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	HAIR POWDER.
	<i>(Act 34 & 35 Vic., c. 103.)</i> From 1st April 1871.					MALT.
0 17 0	0 17 0	0 17 0	0 17 0	0 17 0	0 17 0	PLATE.
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	Gold.
						Silver.
						SPIRITS, &c.
0 10 5	0 10 5	0 10 5	0 10 5	0 10 5	0 10 5	Brandy.
0 10 5	0 10 5	0 10 5	0 10 5	0 10 5	0 10 5	Geneva.
0 10 2	0 10 2	0 10 2	0 10 2	0 10 2	0 10 2	Rum.
0 10 5	0 10 5	0 10 5	0 10 5	0 10 5	0 10 5	Rum.
0 10 2	0 10 2	0 10 2	0 10 2	0 10 2	0 10 2	Tafia.
0 10 2	0 10 2	0 10 2	0 10 2	0 10 2	0 10 2	Rum, &c.
0 0 5	0 0 5	0 0 5	0 0 5	0 0 5	0 0 5	Rum for Methylation. Foreign.
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	British.
0 10 5	0 10 5	0 10 5	0 5 10	0 10 5	0 10 5	Unnume- rated.

ARTICLES	1867-68	1868-69	1869-70
IMPORTS.			
Spirits or Strong Waters, viz.—continued.			
Other Spirits, being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid :—			
Rum Shrub, Liqueurs and Cordials, of, and from, a British Possession in America or Mauritius or a British Possession within the limits of the East India Company's Charter, in regard to which the conditions of Act 4 Vic., cap. 8, have or shall have been fulfilled ...	Gallon.	0 10 2	0 10 2
Perfumed Spirits to be used as Perfumery only	"	0 14 0	0 14 0
Cologne Water, the flask (30 of such flasks to the gallon) ...	Each.	0 0 6	(Act 22 & 23 Vic., c. 14 Gallon, 0 14 0
Cologne Water when not in flasks to be charged as Perfumed Spirits ...	Gallon.	0 14 0	
Unenumerated ...	"	0 14 0	0 14 0
Chloroform ...	Lb.	0 3 0	0 3 0
Collodion ...	Gallon.	1 4 0	1 4 0
Ether, Sulphuric ...	"	1 5 0	1 5 0
Naphtha or Methylic Alcohol, purified ...	"	0 10 5	0 10 5
Spirits or Strong Waters mixed with any ingredient, and although thereby coming under some other designation (except Varnish) shall nevertheless be deemed to be Spirits or Strong Waters, and be subject to duty as such.			
Sugar. Free on and from 1st May 1874. (For Duties to that date, see Table of Contents, "Sugar.")			
Sugar —Articles composed thereof or sweetened therewith, viz. :—			
(Act 30 & 31 Vic., c. 10.) 1st May 1867.			
Cane Juice, see Sugar, 4th class.			
Molasses ...	Cwt.	0 3 6	0 3 6
Almond Paste ...	Lb.	0 0 1	0 0 1
Cherries, Dried ...	"	0 0 1	0 0 1
Comfits, Dry ...	"	0 0 1	0 0 1
Confectionery ...	"	0 0 1	0 0 1
Ginger, Preserved ...	"	0 0 1	0 0 1
Marmalade... ...	"	0 0 1	0 0 1
Milk Condensed, as Confectionery, T.O., 14th May 1867.			
Plums preserved in Sugar ...	"	0 0 1	0 0 1
Succades, including all Fruits and Vegetables preserved in Sugar not otherwise enumerated ...	"	0 0 1	0 0 1

c. 110, &c.

1870-71	1871-72	1872-73	1873-74	1874-75	1875-76	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
						SPIRITS, &c.
0 10 2	0 10 2	0 10 2	0 10 2	0 10 2	0 10 2	Rum Shrub, &c.
From 1st Aug. 1870. (Act 33 & 34 Vic., c. 32.) Perfumed Spirits and Cologne Water, being mixed with any article so that the degree of strength cannot be ascertained by Sykes' Hydrometer, the						
Gal. 0 16 6	0 16 6	0 16 6	0 16 6	0 16 6	0 16 6	Perfumed Spirits and Cologne Water.
0 14 0	0 14 0	0 14 0	0 14 0	0 14 0	0 14 0	Unenumerated.
	(Act 34 & 35 Vic., c. 103.) G.O. 95, 1871. From 1st Apr. 1871.	Treasury Order, 9th Feb. 1872.				
0 3 0	0 2 0	0 3 0	0 3 0	0 3 0	0 3 0	Chloroform.
1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	Collodion.
	Chloral Hydrate. Lb. 0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	CHLORAL HYDRATE.
1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	Ether, Sulphuric.
	Ethyl, Iodide of. Gal. 0 13 0	0 13 0	0 13 0	0 13 0	0 13 0	ETHYL, IODIDE OF.
0 10 5	0 10 5	0 10 5	0 10 5	0 10 5	0 10 5	Naphtha, &c.
(Act 33 & 34 Vic., c. 32.) On and after 13th April 1870.			(Act 36 Vic., c. 18.) On and after 8th May 1873.	(Act 37 Vic., c. 16.)	Free.	SUGAR COMPOUNDS.
0 1 9	0 1 9	0 1 9	0 0 10	Free on and from 1st May 1874.	Free.	Molasses.
Cwt. 0 4 8	0 4 8	0 4 8	0 2 4	Free on and from 1st May 1874.	Free.	Almond Paste.
" 0 4 8	0 4 8	0 4 8	0 2 4	Free on and from 1st May 1874.	Free.	Charries, Dried.
" 0 4 8	0 4 8	0 4 8	0 2 4	Free on and from 1st May 1874.	Free.	Comfits, Dry.
" 0 4 8	0 4 8	0 4 8	0 2 4	Free on and from 1st May 1874.	Free.	Confectionery.
" 0 4 8	0 4 8	0 4 8	0 2 4	Free on and from 1st May 1874.	Free.	Ginger, Preserved.
" 0 4 8	0 4 8	0 4 8	0 2 4	Free on and from 1st May 1874.	Free.	Marmalade
	Treasury Order, 5th December 1871. Cwt. 0 4 8 or Lb. 0 0 0½	0 4 8	0 2 4	Free on and from 1st May 1874.	Free.	Plums, &c.
cwt. 0 4 8	0 4 8	0 4 8	0 2 4	Free on and from 1st May 1874.	Free.	Succades, &c.

ARTICLES	1867-68	1868-69	1869-70
IMPORTS.			
Tea Lb.	£ 0 0 6	£ 0 0 6	£ 0 0 6
Tobacco viz. :-			
Unmanufactured, viz. :-			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	0 3 0 With 5 per cent. additional.	0 3 0 With 5 per cent. additional.	0 3 0 With 5 per cent. additional.
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	0 3 6	0 3 6	0 3 6
Manufactured, viz. :-			
Segars	0 5 0	0 5 0	0 5 0
Cavendish or Negrohead	0 4 6	0 4 6	0 4 6
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	0 3 9	0 3 9	0 3 9
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	0 4 6	0 4 6	0 4 6
Other manufactured Tobacco	0 4 0	0 4 0	0 4 0
Cavendish or Negrohead manufactured in Bond	0 4 0	0 4 0	0 4 0
DRAWBACK. —Upon Tobacco manufactured in Great Britain and Ireland, upon which Import Duty has been paid when exported as Merchandise or deposited in Warehouse for Ship's Stores, for each 100 lbs. containing 13 per cent. only of moisture	0 3 3	0 3 3	0 3 3
Varnish containing any quantity of Alcohol or Spirit... .. Gallon	0 12 0	0 12 0	0 12 0
Vinegar	0 0 3	0 0 3	0 0 3
Pickles preserved in Vinegar	0 0 1	0 0 1	0 0 1
Warehouse Charges. See below.			
Wine, viz. :-			
Red, White, and Lees of such Wine :-			
Containing less than 26 degrees of Proof Spirit by Sykes' Hydrometer	0 1 0	0 1 0	0 1 0
Containing less than 42 degrees of Proof Spirit	0 2 6	0 2 6	0 2 6
And for every degree of strength beyond the highest above specified, an additional Duty	0 0 3	0 0 3	0 0 3
No more than 10 per cent. of Proof Spirit shall be used in the fortifying of any Wine in Bond, nor shall any Wine be fortified in Bond to a greater degree than 40 per cent. of such Proof Spirit.			
Charges on Delivery from Warehouse for Home Consumption :-			
There shall be charged upon Goods deposited in any Warehouse for security of Duties of Customs in addition to such duties and any other charges thereon for every Hundred Pounds of such Duties of Customs payable thereon the rates following, viz. :-			
In respect of Tobacco	0 2 6	0 2 6	0 2 6
In respect of Other Goods, whether such Tobacco or other Goods shall have been removed to such Warehouse under bond or not	0 5 0	0 5 0	0 5 0
On delivery for Home Consumption from any Warehouse at any Port or Place not possessing the privilege of Bonding at the time of the passing of this Act, or from any Warehouse approved under any Act other than the Custom's Consolidation Act, 1853, viz. :-			
In respect of Tobacco	0 5 0	0 5 0	0 2 6
In respect of Other Goods	0 10 0	0 10 0	0 5 0

. 110, &c.

1870-71			1871-72			1872-73			1873-74			1874-75			1875-76			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	TEA.
																		TOBACCO.
0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	Unmanu- factured.
With 5 per cent. additional.			With 5 per cent. additional.			With 5 per cent. additional.			With 5 per cent. additional.			With 5 per cent. additional.			With 5 per cent. additional.			
0	3	6	0	3	6	0	3	6	0	3	6	0	3	6	0	3	6	
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Segars.
0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	Cavendish. &c.
0	3	9	0	3	9	0	3	9	0	3	9	0	3	9	0	3	9	Snuff.
0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	Snuff.
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	Other Tobacco, Cavendish. &c.
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	
0	3	3	0	3	3	0	3	3	0	3	3	0	3	3	0	3	3	Drawback.
0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	0	12	0	VARNISH.
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	VINEGAR.
0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	Pickles.
																		WAREHOUSE CHARGES.
																		WINES.
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Under 26 degrees.
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	Under 42 degrees.
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	Over 42 degrees.
																		CHARGES.
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	Tobacco.
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Other Goods.
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	Tobacco.
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Other Goods.

Customs Tariffs of the United Kingdom, 1867-68 to 1875-76.

Act 16 & 17 Vic., c. 107, &c.

Prohibitions, 1867-68 to 1875-76.

A List of Goods absolutely Prohibited to be Imported.

Books, wherein the copyright shall be first subsisting, first composed or written or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the proprietor of such copyright or his agent shall have given to the Commissioners of Customs a notice in writing that such copyright subsists, such notice also stating when such copyright will expire.

Coin, viz. :—False money or counterfeit sterling.

Coin, silver, of the realm or any money purporting to be such, not being of the established standard in weight or fineness.

Extracts, Essences, or other concentrations of coffee, chicory, malt, tea, or tobacco, or any admixture of the same.

Indecent or obscene prints, paintings, books, cards, lithographic or other engravings, or any other indecent or obscene articles.

Snuff Work.

Tobacco Stalks stripped from the leaf, whether manufactured or not.

Tobacco Stalk Flour.

Nitro-Glycerine, except by license. 32 & 33 Vic., c. 113.

Articles of foreign manufacture, and any packages of such articles, bearing any name, brand, or mark which states or implies that such articles were manufactured at any place in the United Kingdom.—Act 35 & 36 Vic., c. 20.

Articles prohibited to be imported except in transit and subject to such regulations and restrictions as the Commissioners of the Treasury may direct, and duly reported as goods in transit accordingly.

Articles of foreign manufacture and any packages of such articles bearing any names, brands, or marks being or purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom. (See Articles absolutely prohibited to be imported, 35 & 36 Vic., c. 20.)

Clocks and Watches of any metal impressed with any mark or stamp appearing to be or to represent any legal British assay mark or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom. (See 35 & 36 Vic., c. 20.)

Parts of Articles; viz. :—Any distinct or separate part of any article not accompanied by the other part or all the other parts of such article so as to be complete and perfect if such article be subject to duty according to the value thereof.

Infected Cattle, sheep, or other animals, or the carcasses thereof, and hides, skins, horns, hoofs, or any other part of cattle, or other animals which the Privy Council may, by order, prohibit in order to prevent the dissemination of any contagious distemper.

NOTE.—The foregoing list refers only to goods which were absolutely prohibited to be imported. Those goods as to which there were certain restrictions upon importation (*e.g.*, the limitation of the *size* of packages in the case of tobacco and spirits, or the limitation to particular ports of importation, &c.) are not included, such restrictions being rather of the nature of regulation than of absolute prohibition.

1876-77 to 1885-86.

Act 39 & 40 Vic., c. 35, &c.

ARTICLES	1876-77	1877-78	1878-79	1879-80
IMPORTS.				
Beer and Ale, viz. :—	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>
	<small>(39 & 40 Vic., cap. 35.)</small>			
	<small>24th July 1876</small>			
Mum <i>The Barrel of 36 Gallons.</i>	1 1 0	1 1 0	1 1 0	1 1 0
Spruce the worts of which were before fermentation of a specific gravity not exceeding 1190 degrees	1 1 0	1 1 0	1 1 0	1 1 0
Exceeding 1190 degrees	1 4 0	1 4 0	1 4 0	1 4 0
Of other Sorts, viz. :—				
Beer, the worts of which were before fermentation of a specific gravity not exceeding 1065 degrees	0 8 0	0 8 0	0 8 0	0 8 0
Exceeding 1065 degrees and not exceeding 1090 degrees	0 11 0	0 11 0	0 11 0	0 11 0
Exceeding 1090 degrees	0 16 0	0 16 0	0 16 0	0 16 0
Cards, Playing <i>Dozen Packs.</i>	0 3 9	0 3 9	0 3 9	0 3 9
Chicory, or any other vegetable matter applicable to the uses of Chicory or Coffee, viz. :—				
Raw or Kiln-dried <i>Cwt.</i>	0 13 3	0 13 3	0 13 3	0 13
Roasted or Ground <i>Lb.</i>	0 0 2	0 0 2	0 0 2	0 0 2
Chloroform. <i>See Spirits.</i>				
Chloral Hydrate. <i>See Spirits.</i>				
Cocoa <i>Lb.</i>	0 0 1	0 0 1	0 0 1	0 0 1
Husks and Stells <i>Cwt.</i>	0 2 0	0 2 0	0 2 0	0 2 0
Paste or Chocolate <i>Lb.</i>	0 0 2	0 0 2	0 0 2	0 0 2
Coffee <i>Cwt.</i>	0 14 0	0 14 0	0 14 0	0 14 0
Kiln-dried, Roasted, or Ground <i>Lb.</i>	0 0 2	0 0 2	0 0 2	0 0 2
<small>A drawback shall be allowed on all Roasted Coffee exported as Ship's Stores, equal in amount to the import Duty on Raw Coffee.</small>				
		<small>Drawback as in 1876-77.</small>	<small>Drawback as in 1876-77.</small>	<small>Drawback as in 1876-77.</small>

(42 & 43 Vic. cap. 21.)
On and after 4th April 1879.
Cocoa or Chocolate, Ground, Prepared or in any way Manufactured
Lb. 0 0 2

1880-81	1881-82	1882-83	1883-84	1884-85	1885-86	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1 1 0	(44 Vic., cap. 12.) On and after 5th April 1881.					BEER. Mum and Spruce.
1 1 0	Beer. For every 36 gallons of Mum, Spruce or Black Beer where the worts were before fermentation of a specific gravity not exceeding 1215 degrees	• •				
1 4 0	1 6 0 Exceeding 1215 degrees. 1 10 6	1 6 0 1 10 6	1 6 0 1 10 6	1 6 0 1 10 6	1 6 0 1 10 6	
0 8 0	For every 36 gallons of beer of any other description where the worts were before fermentation of a specific gravity of 1057 degrees					Other Sorts.
0 11 0	0 6 6 and so in proportion for any difference in gravity.	0 6 6	0 6 6	0 6 6	0 6 6	
0 16 0	Drawback allowed on imported Beer exported or Shipped as Ship's Stores, viz. :—on every 36 gallons of an original gravity of 1057 degrees					Drawback.
	0 6 3 and so in proportion for any difference of quantity or gravity.	0 6 3	0 6 3	0 6 3	0 6 3	
0 3 9	0 3 9	0 3 9	0 3 9	0 3 9	0 3 9	CARDS.
		(Act 45 & 46 Vic., cap. 41.) From 10th Aug., 1882.				CHICORY.
0 13 3	0 13 3	0 13 3	0 13 3	0 13 3	0 13 3	
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	Roasted
		Chicory.—Duty on vegetable matter (other than Chicory) applicable to the uses of Chicory and Coffee repealed				
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	COCOA.
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Husks, &c.
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	Chocolate. &c.
0 14 0	0 14 0	0 14 0	0 14 0	0 14 0	0 14 0	COFFEE.
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	Kiln-dried.
Drawback as in 1876-77.	Drawback as in 1876-77.	Drawback as in 1876-77.	Drawback as in 1876-77.	Drawback as in 1876-77.	Drawback as in 1876-77.	Drawback.

1880-81	1881-82	1882-83	1883-84	1884-85	1885-86	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
10 0 0	(44 Vic., cap. 12.) Repealed from 3rd June 1881.	—	—	—	—	ESSENCE OF SPRUCE.
0 7 0		0 7 0	0 7 0	0 7 0	0 7 0	FRUIT.
0 7 0		0 7 0	0 7 0	0 7 0	0 7 0	Currants.
0 7 0		0 7 0	0 7 0	0 7 0	0 7 0	Figs.
0 7 0		0 7 0	0 7 0	0 7 0	0 7 0	Plums, French.
0 7 0		0 7 0	0 7 0	0 7 0	0 7 0	Plums, Dried.
0 7 0		0 7 0	0 7 0	0 7 0	0 7 0	Prunes.
0 7 0		0 7 0	0 7 0	0 7 0	0 7 0	Raisins.
(43 & 44 Vic., cap. 20.) Free on and after 1st October 1880.	—	—	—	—	—	MALT.
0 17 0		0 17 0	0 17 0	0 17 0	0 17 0	PLATE.
0 1 6		0 1 6	0 1 6	0 1 6	0 1 6	Of Gold.
						Of Silver.
	(Act 44 Vic., cap. 12.) On and after 5th April 1881. Spirits or Strong Waters. For every gallon computed at Hydrometer Proof of Spirits of any description (except Perfumed Spirits), including Naphtha or Methylic Alcohol purified so as to be potable and mixtures and preparations containing Spirit Gal. 0 10 4	0 10 4	0 10 4	0 10 4	0 10 4	Potable.
0 10 5						
0 10 5						
0 10 2						
0 10 5						
0 10 2	For every gallon of Perfumed Spirits 0 16 6 and so in proportion for any less quantity.	0 16 6	0 16 6	0 16 6	0 16 6	Perfumed.
0 10 2						
(Act 43 & 44 Vic., c. 24.) Rum, Foreign, and other Foreign Spirits.						
0 0 5	Liqueurs, Cordials or other Preparations containing Spirits imported in bottle, entered in such a manner as to indicate that the strength is not to be tested Gal. 0 14 0 and so in proportion for any less quantity.	0 14 0	0 14 0	0 14 0	0 14 0	Liqueurs, &c.
0 0 2						
0 10 2						
0 10 2						
0 16 6	Where, from colouring or sweetening, the strength cannot be ascertained by Sykes' Hydrometer, the true strength may be found by distillation.					
0 14 0						
0 12 0						
0 10 5	Spirits for Methylation Gal. Proof 0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	For Methylation.

ARTICLES	1876-77			1877-78			1878-79			1879-80			
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
IMPORTS.													
<i>(39 & 40 Vic., cap. 35.)</i>													
Spirits or Strong Waters—continued.													
Chloroform	Lb.	0	3	0	0	3	0	0	3	0	0	3	0
Chloral Hydrate	"	0	1	3	0	1	3	0	1	3	0	1	3
Collodion	Gallon.	1	4	0	1	4	0	1	4	0	1	4	0
Ether. Sulphuric	"	1	5	0	1	5	0	1	5	0	1	5	0
Ethyl, Iodide of	"	0	18	0	0	18	0	0	18	0	0	18	0
											On and after 8th March 1880. Treasury Order, under <i>(Act 39 & 40 Vic., cap. 35.)</i>		
											Soap, transparent, in the manufac- ture of which Spirit has been used. Lb. 0 0 3		
Spirits or Strong Waters mixed with any ingredient, and although thereby coming under some other designation (except varnish) were nevertheless deemed to be Spirits or Strong Waters, and subject to duty as such.													
Tea	Lb.	0	0	6	0	0	6	0	0	6	0	0	6
Tobacco, viz. :—													
Unmanufactured, viz. :—													
											<i>(Act 41 & 42 Vic., cap. 15.)</i> On and after 5th April 1878.		
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	"	0	3	0	0	3	0	0	3	6	0	3	6
											With 5 per cent. additional.		
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	"	0	3	6	0	3	6	0	3	10	0	3	10
Manufactured, viz. :—													
Segars... ..	"	0	5	0	0	5	0	0	5	4	0	5	6
Cavendish or Negrohead	"	0	4	6	0	4	6	0	4	10	0	4	10
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	"	0	3	9	0	3	9	0	4	1	0	4	1
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	"	0	4	6	0	4	6	0	4	10	0	4	10
Other Manufactured Tobacco	"	0	4	0	0	4	0	0	4	4	0	4	4
Cavendish or Negrohead manufactured in Bond	"	0	4	0	0	4	0	0	4	4	0	4	4
DRAWBACK :—													
											On and after 5th June 1878.		
Upon Tobacco manufactured in Great Britain and Ireland upon which Import Duty has been paid when exported as Merchandise or deposited in Warehouse for Ship's Stores for each 100 lbs. containing 13 per cent. only of moisture...	"	0	3	3	0	3	3	0	3	7	0	3	7
Vinegar	Gallon.	0	0	3	0	0	3	0	0	3	0	0	3
Pickles preserved in Vinegar	"	0	0	1	0	0	1	0	0	1	0	0	1
Warehouse Charges. See page 896.													

1880-81	1881-82	1882-83	1883-84	1884-85	1885-86	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	SPIRITS.
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	Chloroform.
1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	Chloral Hydrate.
1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	Collodion.
0 13 0	0 13 0	0 13 0	0 13 0	0 13 0	0 13 0	Ether.
						Ethyl.
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	Soap.
0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	TEA.
						TOBACCO.
0 3 6	0 3 6	0 3 6	0 3 6	0 3 6	0 3 6	Unmanufactured.
0 3 10	0 3 10	0 3 10	3 3 10	0 3 10	0 3 10	
0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	Segars.
0 4 10	0 4 10	0 4 10	0 4 10	0 4 10	0 4 10	Cavendish.
0 4 1	0 4 1	0 4 1	0 4 1	0 4 1	0 4 1	Snuff.
0 4 10	0 4 10	0 4 10	0 4 10	0 4 10	0 4 10	
0 4 4	0 4 4	0 4 4	0 4 4	0 4 4	0 4 4	Other Tobacco.
0 4 4	0 4 4	0 4 4	0 4 4	0 4 4	0 4 4	Cavendish, &c.
						Drawback.
0 3 7	0 3 7	0 3 7	0 3 7	0 3 7	0 3 7	
(Act 43 & 44 Vic., c. 37.) Free on and after 1st October 1880.	—	—	—	—	—	VINEGAR. Pickles.

Treasury Order, 17th April 1883, directed that 14 per cent. should be taken as the standard of moisture for drawback from 1st April.

ARTICLES	1876-77	1877-78	1878-79	1879-80
IMPORTS.	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>
Wine, viz. :—	<i>(38 & 40 Yds., cap. 35.)</i>			
Red, White, and Lees of such Wine :—				
Containing less than 26 degrees of Proof Spirit by Sykes' Hydrometer ... <i>Gallon.</i>	0 1 0	0 1 0	0 1 0	0 1 0
Containing less than 42 degrees of Proof Spirit	0 2 6	0 2 6	0 2 6	0 2 6
And for every degree of strength beyond the highest above specified, an additional duty	0 0 3	0 0 3	0 0 3	0 0 3
No more than 10 per cent. of Proof Spirit shall be used in the fortifying of any Wine in Bond; nor shall any Wine be fortified in Bond to a greater degree than 40 per cent. of Proof Spirit.				
 Charges on Delivery from Warehouse for Home Consumption :—				
There shall be charged upon the delivery of the following Goods from any Warehouse for Home Consumption, in addition to the Duties of Customs and any other charges thereon, for every £100 of such Duties of Customs payable thereon, the Rates following, that is to say :—				
In respect of Tobacco	0 2 6	0 2 6	0 2 6	0 2 6
In respect of Other Goods	0 5 0	0 5 0	0 5 0	0 5 0
Whether such Tobacco or Other Goods shall have been removed to such Warehouse under Bond or not.				
 Charges on Foreign Spirits bottled in bond, for every dozen imperial or reputed quarts or two dozen imperial or reputed pints of such spirits ...	—	—	—	—

1880-81	1881-82	1882-83	1883-84	1884-85	1885-86	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
						WINE.
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	Under 26 degrees.
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Under 42 degrees.
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	Over 42 degrees.
						WAREHOUSE CHARGES.
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Tobacco.
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Other Goods.
(Act 43 F.c. cap. 14.) 24th March 1880. 0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	BOTTLING CHARGE.

Customs Tariffs of the United Kingdom.
Prohibitions, 1876-77 to 1885-86.

Act 39 & 40 Vic., c. 36, s. 42.

A List of Goods absolutely Prohibited to be Imported.

Books wherein the copyright shall be first subsisting, first composed, or written or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the proprietor of such copyright or his agent shall have given to the Commissioners of Customs a notice in writing, duly declared, that such copyright subsists, such notice also stating when such copyright will expire.

Coin, viz., false money or counterfeit sterling.

Coin, silver, of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.

Extracts, Essences, or other concentrations of malt (except sugar or extract of malt for medicinal purposes only, and fermented liquors specified in the Customs Tariff made from malt), coffee, chicory, tea, or tobacco, or any admixture of the same, except in transit, or to be warehoused for exportation only.

Repealed so far as respects extracts, essences, or concentrations of malt by Act 43 & 44 Vic. c. 20, 1st October 1880.

Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene articles.

Snuff-work.

Tobacco Stalks, whether manufactured or not.

Tobacco Stalk Flour.

Tobacco Sweetened (whether manufactured or unmanufactured) except as specially provided in any Customs Acts.

Articles of Foreign manufacture, and any packages of such articles bearing any names, brand, or marks being or purporting to be the name, brand, or mark of manufacturers resident in the United Kingdom, or any name, brand, or mark which states or implies that such articles were manufactured at any place in the United Kingdom. (To 31st December 1883.)

Any name, brand, or mark which states or implies that any such articles were manufactured at a town or place having the same name as a place in the United Kingdom, shall, unless accompanied by the name of the country in which such place is situate be deemed for the purpose of this section to state or imply that such articles were manufactured at a place in the United Kingdom. (To 31st December 1883.)

Act 42 & 43 Vic., c. 21. All articles bearing or having affixed to them any stamp, name, writing, or other device implying or tending to imply any sanction or guarantee by the Customs or by any other department of the Government.

Act 46 & 47 Vic., c. 55, Sec. 2. From 1st January 1884. Articles of foreign manufacture not imported by, or for, but bearing the name and address or name and trade mark of a manufacturer of such articles resident or having a place of business in the United Kingdom.

Clocks and Watches or any other article of metal impressed with any mark or stamp representing or in imitation of any legal British assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom.

Articles of Foreign manufacture bearing, either alone or in conjunction with other names or words, the name of a part of, or a place in, the United Kingdom, which name in the opinion of the Commissioners of Customs has been placed upon such articles in order to impart to them a special character of British manufacture. 46 & 47 Vic., c. 55, Sec. 2.

Infected cattle, sheep, or other animals, or the carcasses thereof, and hides, skins, horns, hoofs, or any other part of cattle, or other animals which the Privy Council may, by order, prohibit in order to prevent the dissemination of any contagious distemper.

NOTE.—The foregoing list refers only to goods which were absolutely prohibited to be imported. Those goods as to which there were certain restrictions upon importation (*e.g.*, the limitation of the *size* of packages in the case of tobacco and spirits, or the limitation to particular ports of importation, &c.) are not included, such restrictions being rather of the nature of regulation than of absolute prohibition.

1886-87 to 1896-97.

Act 39 & 40 Vic., c. 35, &c.

ARTICLES	1886-87			1887-88			1888-89			1889-90		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
IMPORTS.												
Beer and Ale, viz. :-												
Mum and Spruce, or Black Beer :-												
The worts of which were, before fermentation, of a specific gravity :-												
	<i>The Barrel of 36 Gallons.</i>											
Not exceeding 1,215 degrees	1	6	0	1	6	0	1	6	0	1	6	0
Exceeding 1,215 degrees... ..	1	10	6	1	10	6	1	10	6	1	10	6
Of Other Sorts, viz. :-												
The worts of which were, before fermentation, of a specific gravity of 1,057 degrees												
	0	6	6	0	6	6	0	6	6	0	6	6
And so in proportion for any difference of gravity.												
DRAWBACK on Imported Beer when exported, deposited for Ship's Stores, or removed to the Isle of Man												
	0	6	3	0	6	3	0	6	3	0	6	3
Cards, Playing	<i>Doz. Packs.</i>											
	0	3	9	0	3	9	0	3	9	0	3	9
Chicory, viz. :-												
Raw or Kiln-dried	<i>Cwt.</i>											
	0	13	3	0	13	3	0	13	3	0	13	3
Roasted or Ground... ..	<i>Lb.</i>											
	0	0	2	0	0	2	0	0	2	0	0	2
Chicory (or other Vegetable Substances) and Coffee, Roasted and Ground, mixed	<i>"</i>											
	0	0	2	0	0	2	0	0	2	0	0	2
Chloral Hydrate. See Spirits.												
Chloroform. See Spirits.												
Cocoa	<i>"</i>											
	0	0	1	0	0	1	0	0	1	0	0	1
Husks and Shells	<i>Cwt.</i>											
	0	2	0	0	2	0	0	2	0	0	2	0
Cocoa or Chocolate, Ground, Prepared, or in any way Manufactured	<i>Lb.</i>											
	0	0	2	0	0	2	0	0	2	0	0	2
Cocoa Butter... ..	<i>"</i>											
	—	—	—	—	—	—	—	—	—	—	—	—
Coffee	<i>Cwt.</i>											
	0	14	0	0	14	0	0	14	0	0	14	0
Kiln-dried, Roasted, or Ground	<i>Lb.</i>											
	0	0	2	0	0	2	0	0	2	0	0	2
DRAWBACK allowed on all Roasted Coffee exported as Ship's Stores, equal in amount to the Import Duty on Raw Coffee.												
				Drawback as in 1886-87.			Drawback as in 1886-87.			Drawback as in 1886-87.		
Collodion. See Spirits.												
Confectionery. See Spirits.												
Ether. See Spirits.												
Ethyl, Iodide of. See Spirits.												
Fruit, not Raw nor preserved in Sugar, viz. :-												
Currants	<i>Cwt.</i>											
	0	7	0	0	7	0	0	7	0	0	7	0
Figs and Fig Cake	<i>"</i>											
	0	7	0	0	7	0	0	7	0	0	7	0
Plums, commonly called French Plums and Prunelloes	<i>"</i>											
	0	7	0	0	7	0	0	7	0	0	7	0
Plums, Dried or Preserved (except in Sugar), not otherwise described	<i>"</i>											
	0	7	0	0	7	0	0	7	0	0	7	0
Prunes	<i>"</i>											
	0	7	0	0	7	0	0	7	0	0	7	0
Raisins	<i>"</i>											
	0	7	0	0	7	0	0	7	0	0	7	0
Plate, viz. :-												
Of Gold	<i>Oz. Troy.</i>											
	0	17	0	0	17	0	0	17	0	0	17	0
Of Silver	<i>"</i>											
	0	1	6	0	1	6	0	1	6	0	1	6

c. 35, &c.

1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
							BEEB.
							Mum.
				(57 & 58 Vic., cap. 30.) On and after 17th April 1894.			
1 6 0	1 6 0	1 6 0	1 6 0	1 8 0	1 8 0	1 8 0	To 1215 de- grees.
1 10 6	1 10 6	1 10 6	1 10 6	1 12 10	1 12 10	1 12 10	Over 1215 grees.
0 6 6	0 6 6	0 6 6	0 6 6	0 7 0	0 7 0	0 7 0	Of Other Sorts 1055 de- grees.
0 6 3	0 6 3	0 6 3	0 6 3	0 6 9	0 6 9	0 6 9	Drawback.
0 3 9	0 3 9	0 3 9	0 3 9	0 3 9	0 3 9	0 3 9	CARDS.
							CHICORY.
0 13 3	0 13 3	0 13 3	0 13 3	0 13 3	0 13 3	0 13 3	Raw.
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	Roasted.
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	Mixed.
0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	COCOA.
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	Husks, &c.
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	Chocolate. &c.
—	—	—	—	—	—	(Act 59 & 60 Vic., cap. 28.) 0 0 1	Butter.
0 14 0	0 14 0	0 14 0	0 14 0	0 14 0	0 14 0	0 14 0	COFFEE.
0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	Kiln- dried, &c. Drawback.
Drawback as in 1886-87.	Drawback as in 1886-87.	Drawback as in 1886-87.	Drawback as in 1886-87.	Drawback as in 1886-87.	Drawback as in 1886-87.	Drawback as in 1886-87.	
							FRUIT.
On and after 1st May 1890. (53 Vic., cap. 8.)							Currants.
0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	Figs.
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	Plums.
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	Plums, Dried, &c.
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	Prunes.
0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	Raspins.
							PLATE.
Free on and after 1st May 1890. (Act 55 Vic., cap. 8.)	—	—	—	—	—	—	Of G.L.
							Of Silver.

ARTICLES	1886-87			1887-88			1888-89			1889-90				
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
IMPORTS.														
Spirits and Strong Waters:—														
For every gallon computed at Hydrometer Proof of Spirits of any description (except Perfumed Spirits) including Naphtha or Methylic Alcohol purified so as to be potable, and mixtures and preparations containing Spirits	—	0	10	4	0	10	4	0	10	4	0	10	4	
For every gallon of Perfumed Spirits (And so in proportion for any less quantity.)	<i>Gallon.</i>	0	16	6	0	16	6	0	16	6	0	16	6	
Liqueurs, Cordials, or other preparations containing Spirit imported in bottle entered in such a manner as to indicate that the strength is not to be tested (And so in proportion for any less quantity.)	"	0	14	0	0	14	0	0	14	0	0	14	0	
Spirit on delivery for Methylation	"	0	0	4	0	0	4	0	0	4	0	0	4	
Bottling Charges on Spirits. See page 906.														
Chloral Hydrate	<i>Lb.</i>	0	1	3	0	1	3	0	1	3	0	1	3	
Chloroform	,	0	3	0	0	3	0	0	3	0	0	3	0	
Collodion	<i>Gallon.</i>	1	4	0	1	4	0	1	4	0	1	4	0	
Confectionery, in the manufacture of which Spirit has been used. (T.O. under Act 39 & 40 Vic. c. 35), in addition to any existing Duty to which such Confectionery may be liable	<i>Lb.</i>													
Ether. Acetic. T.O. under Act 39 & 40 Vic. c. 35	"	—			On and after 23rd June 1887.	0	1	9	0	1	9	0	1	9
Ether. Butyric. T.O. under Act 39 & 40 Vic. c. 35	<i>Gallon.</i>								On and after 1st Oct. 1889.	0	15	0		
Ether, Sulphuric	"	1	5	0	1	5	0	1	5	0	1	5	0	
Ethyl, Iodide of	"	0	13	0	0	13	0	0	13	0	0	13	0	
Soap, Transparent, in the manufacture of which Spirit has been used	<i>Lb.</i>	0	0	3	0	0	3	0	0	3	0	0	3	
Tea	"	0	0	6	0	0	6	0	0	6	0	0	6	
Tobacco, viz. :—														
Unmanufactured, viz. :—														
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	"	0	3	6	On and after 21st May 1887. (Act 50 & 51 Vic., cap. 15.)	0	3	2	0	3	2	0	3	2
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	"	0	3	10		0	3	6	0	3	6	0	3	6

ARTICLES	1886-87	1887-88	1888-89	1889-90
IMPORTS.				
Tobacco—continued.				
Manufactured, viz. :—				
Segars <i>Lb.</i>	0 5 6	0 5 0	0 5 0	0 5 0
Cavendish or Negrohead "	0 4 10	0 4 6	0 4 6	0 4 6
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof "	0 4 1	0 3 9	0 3 9	0 3 9
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof "	0 4 10	0 4 6	0 4 6	0 4 6
Other manufactured Tobacco "	0 4 4	0 4 0	0 4 0	0 4 0
Cavendish or Negrohead manufactured in Bond "	0 4 4	0 4 0	0 4 0	0 4 0
DRAWBACK :—				
Upon Tobacco manufactured in Great Britain and Ireland, upon which import duty has been paid when exported as merchandise or deposited in Warehouse for Ship's Stores for each 100 lbs., containing 14 per cent. only of moisture "	0 3 7	On and after 31st May 1887. 0 3 3	0 3 3	0 3 3
Wine, viz., on and from 15th August 1886 (40 & 50 Vic., cap. 41) :—				
Red, White, and Lees of such Wine :—				
Not exceeding 80 degrees of Proof Spirit ... <i>Gallon.</i>	0 1 0	0 1 0	0 1 0	0 1 0
Exceeding 80 but not exceeding 42 degrees of Proof Spirit "	0 2 6	0 2 6	0 2 6	0 2 6
And for every degree or part of a degree beyond the highest above charged an additional duty of "	0 0 3	0 0 3	0 0 3	0 0 3
The word "degree" does not include fractions of the next higher degree.				
From 27th March 1888 to 28th June 1888 (51 Vic., cap. 8), in addition to the duties already payable :—				
On every dozen Bottles of Wine where the Wine is imported in Bottles :—			(Act 51 Vic., c. 8.) On and after 27th March 1888.	
If in Imperial ½-pint Bottles or under —	—	—	0 1 3	Repealed 51 & 52 Vic., cap. 14, 28th June 1888.
If in Bottles exceeding ½-pint Bottle and not exceeding Imperial Pints —	—	—	0 2 6	
If in Bottles exceeding Imperial Pint and not exceeding Imperial Quarts —	—	—	0 5 0	
If in Bottles exceeding Imperial Quarts and not exceeding 2 Imperial Quarts —	—	—	0 10 0	
If in Bottles exceeding 2 Imperial Quarts —	—	—	1 0 0	
Sparkling Wine from and after 29th June 1888 (51 & 52 Vic., cap. 14) in addition to the duty in respect of Alcoholic Strength :—				
On Sparkling Wine imported in Bottle ... <i>Gallon.</i>			(Act 51 & 52 Vic., c. 14.) From and after 29th June 1888.	
But if proved to be under 15s. per gallon market value —	—	—	0 2 6	0 2 6
			1 0	0 1 0

c. 35, &c.

1890-91			1891-92			1892-93			1893-94			1894-95			1895-96			1896-97			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	Tobacco
0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	Segars.
0	3	9	0	3	9	0	3	9	0	3	9	0	3	9	0	3	9	0	3	9	Cavendish.
0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	0	4	6	} Snuff.
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0		Other Tobacco.
0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	Cavendish
0	3	3	0	3	3	0	3	3	0	3	3	0	3	3	0	3	3	0	3	3	Drawback.
WINE.																					
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	Up to 30 degrees.
0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	0	2	6	Over 30 degrees.
0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	Over 42 degrees.
Sparkling																					
						On and after 12th April 1892. (55 & 56 Vic., cap. 19.) Sparkling Wine, imported in Bottle, in addition to the Duty in respect of alcoholic strength.															
						Gallon															
0	2	6	0	2	6	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	Sparkling
0	1	0	0	1	0																

Customs Tariffs of the United
Act 39 & 40 Vic.,

ARTICLES	1886-87	1887-88	1888-89	1889-90
IMPORTS.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Charges on Delivery from Warehouse for Home Consumption :—				
There shall be charged upon the delivery of the following goods from any Warehouse for Home Consumption, in addition to the duties of Customs and any other charges thereon, for every £100 of such duties of Customs payable thereon, the rates following : that is to say—				
In respect of Tobacco —	0 2 6	0 2 6	0 2 6	0 2 6
In respect of Other Goods —	0 5 0	0 5 0	0 5 0	0 5 0
Whether such Tobacco or Other Goods shall have been removed to such Warehouse under Bond or not.				
Charges on Foreign Spirits bottled in bond, for every dozen Imperial or Reputed Quarts, or two dozen Imperial or Reputed Pints of such Spirits —	0 0 3	0 0 3	0 0 3	0 0 3

c. 35, &c.

1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
							WARE- HOUSE CHARGES.
0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	Tobacco.
0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	Other Goods.
0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	BOTTLING CHARGES.

Customs Tariffs of the United Kingdom.
Prohibitions, 1886-87 to 1896-97.
Act 39 & 40 Vic., c. 36, s. 42, &c.

A List of Goods Absolutely Prohibited to be Imported.

Books, wherein the copyright shall be first subsisting, first composed or written, or printed in the United Kingdom, and printed or reprinted in any other country, as to which the proprietor of such copyright, or his agent, shall have given to the Commissioners of Customs a notice in writing, duly declared, that such copyright subsists, such notice also stating when such copyright will expire.

Books, first published in any country or state other than the United Kingdom, wherein, under the International Copyright Act, 1886, or any other Act, or any Order in Council made under the authority of any Act, there is a subsisting copyright in the United Kingdom printed or reprinted in any country or state other than the country or state in which they were first published, and as to which the owner of the copyright, or his agent in the United Kingdom, has given to the Commissioners of Customs in the manner prescribed by Section 44 of the Customs Consolidation Act, 1876, a notice in such form, and giving such particulars, as those Commissioners require, and accompanied by a declaration as provided in that section. 52 & 53 Vic., cap. 42.

Coin, viz. :—False money, or counterfeit sterling ; silver coin of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.

Coin, imitation. 52 & 53 Vic., c. 42.

Extracts, Essences, or other concentrations of coffee, chicory, tea or tobacco, or any admixture of the same, except in transit, or to be warehoused for exportation only.

Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, or any other indecent or obscene articles.

Snuff Work.*

Tobacco Stalks, whether manufactured or not.*

Tobacco Stalk Flour.*

Tobacco, cut and compressed by mechanical or other means. 52 and 53 Vic., c. 42.

Tobacco Sweetened (whether manufactured or unmanufactured) except as specially provided in any Customs Acts.

Articles of foreign manufacture not imported by, or for, but bearing the name and address or name and trade mark of a manufacturer of such articles resident, or having a place of business, in the United Kingdom. (*Repealed, 50 & 51 Vic., c. 28.*)

Articles of foreign manufacture bearing, either alone or in conjunction with other names or words, the name of a part of, or a place in, the United Kingdom, which name, in the opinion of the Commissioners of Customs, has been placed upon such articles in order to impart to them a special character of British manufacture. (*Repealed, 50 & 51 Vic., c. 28.*)

Articles of foreign manufacture illegally marked. [*See Merchandise Marks Act, 1887 (50 & 51 Vic., c. 28); also, Margarine Act, 1887 (50 & 51 Vic., c. 29).*]

Articles bearing or having affixed to them any stamp, name, writing, or other device implying, or tending to imply, any sanction or guarantee by the Customs or by any other department of the Government. Act 42 & 43 Vic., c. 21.

Clocks and Watches, or any other article of metal impressed with any mark or stamp representing, or in imitation of, any legal British assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom.

Infected Cattle, sheep, or other animals, or the carcasses thereof, and hides, skins, horns, hoofs, or any other part of cattle, or other animals which the Privy Council may, by order, prohibit in order to prevent the dissemination of any contagious distemper.

NOTE.—The foregoing list refers only to goods which were absolutely prohibited to be imported. Those goods as to which there were certain restrictions upon importation (*e.g.*, the limitation of the *size* of packages in the case of tobacco and spirits, or the limitation to particular ports of importation, &c.) are not included,—such restrictions being rather of the nature of regulation than of absolute prohibition.

* The absolute prohibition to import these articles may be removed or modified by special permission of the Commissioners of Customs (59 & 60 Vic., c. 28, s. 5).

APPENDIX.

APPENDIX I.

A Synopsis of certain of the Older Laws relating to Importation,
Exportation, and the Regulation of the Customs.

SUBJECT.	STATUTES.
One measure of wine shall be through the realm : one measure of ale and one measure of corn, viz., the quarter of London. And one breadth of dyed cloth, russets and haberjects, viz., two yards within the lists ; and it shall be of weights as it is of measures.	9 Hen. III., c. 25. 14 Ed. III., st. 1, c. 12. 27 Ed. III., st. 2, c. 10. 8 Hen. VI., c. 5. 11 Hen. VII., c. 4.
Merchant strangers (if they were not prohibited before) coming into this realm as well by land as by water, shall be well used, and buy and sell without any manner of evil tolls, except in times of war, in which case they are to be intreated as the English are in the enemies' country.	9 Hen. III., c. 30. 9 Ed. III., c. 1. 14 Ed. III., st. 2, c. 2. 25 Ed. III., st. 4, c. 2. 2 Rich. II., st. 1, c. 1. 11 Rich. II., c. 7.
Concerning wrecks of the sea :—It is agreed that where a man, or a dog or a cat, escape quick* out of the ship, neither such ship, nor barge, nor anything therein, shall be adjudged wreck, but the goods are to be saved and kept by view of the Sheriff, Coroner, or King's Bailiff, to be restored to the owner within a year and a day ; else to the King ; and he that doth otherwise to be awarded to prison and fine at the King's will, and to render damage.	3 Ed. I., c. 4. 17 Ed. II., c. 11.
The King shall have wreck of the sea, throughout the realm, whales and great sturgeons taken in the sea, or elsewhere within the realm, except in certain places privileged by the King.	17 Ed. II., c. 11. 3 Ed. I., c. 4.
Merchant strangers may buy and sell within this realm without disturbance, and the disturbers of them to render them double damages, one year's imprisonment, and ransom at the King's will. No merchant stranger to carry wine out of the realm.	9 Ed. III., st. 1, c. 1. 25 Ed. II., st. 4, c. 2. 2 Rich. II., st. 3, c. 1. 11 Rich. II., c. 7.
No false money or counterfeit sterling shall be brought into this realm, nor elsewhere within the King's power, upon forfeiture of such money ; but all people may bring to the Exchanges, and to no place else, bullion, silver in plate, vessels of silver, and all manner of money of silver, of what value soever it be, and there receive good and convenient exchange.	9 Ed. III., c. 2. 1 & 2 Phil. & Mary, c. 11. 14 Elizabeth, c. 3.
No cloths made beyond the sea to be brought into England, Ireland, Wales, and Scotland, upon forfeiture of the said cloths, and the merchants further to be punished at the King's will.	11 Ed. III., c. 3. 4 Ed. IV., c. 1.
All merchants, being no enemies, shall come into the realm and depart quietly, saving the franchises of London and other cities.	14 Ed. III., st. 2, c. 2.
The sea to be open to all manner of merchants, to pass with their merchandise where it shall please them.	18 Ed. III., c. 3, 5.
Barons of the Exchequer to do right to all men without delay ...	20 Ed. III., c. 2.
Merchant strangers may buy and sell without disturbance except to the King's enemies.	25 Ed. III., c. 2. 2 Rich. II., c. 1. 11 Rich. II., c. 7.
Every measure shall be according to the King's standard, and shall be striked without heap, saving the franchises of Lords.	25 Ed. III., st. 5, c. 10. 34 Ed. III., c. 6.
Merchant strangers may come into and depart forth of the realm with their goods, paying only the Customs thereof due.	27 Ed. III., c. 2.
One weight, measure, and yard, to be throughout the realm ...	27 Ed. III., st. 2, c. 10. 9 Hen. III., c. 25. 14 Ed. III., st. 1, c. 12. 8 Hen. VI., c. 5. 11 Hen. VII., c. 4.

APPENDIX.

Appendix I.

SUBJECT.	STATUTES.
No merchant native or stranger, nor other, shall carry out of England, wool, leather, or woollfells, to Berwick-upon-Tweed nor elsewhere, nor into Scotland, nor sell them to a Scotch man, nor to any to carry them into Scotland; the transgression thereof made felony accompanied with forfeiture.	27 Ed. III., st. 2, c. 12.
How merchants robbed on the sea, whose goods be brought into this realm, shall be relieved; also touching ships wrecked, and wrecked goods.	27 Ed. III., st. 2, c. 13.
Merchants may bring in gold and silver to the King's exchange, and carry out as much new money, but not old sterling; and all false money shall be forfeited to the King.	27 Ed. III., st. 2, c. 14.
Merchants of enemies' countries shall have convenient time by proclamation to sell their goods and depart; forty days at least allowed, and in case of contrary winds, &c., longer time.	27 Ed. III., st. 2, c. 17.
Merchant strangers taken in the King's protection for wrongs done them, shall recover double damages, and have present remedy.	27 Ed. III., st. 2, c. 20.
Credit shall be given to letters (that be not suspicious) brought by merchants' aliens; or to their oaths of the value of their goods, according to which 3 <i>d</i> . of the pound shall be taken, and thereupon their goods delivered them without delay, upon pain of imprisonment and quadruple damages to the party grieved, and as much more to the King.	27 Ed. III., c. 26.
No iron made in England or iron brought into England, and there sold, shall be carried forth of the realm of England, upon pain of forfeiture of double the money to the King.	28 Ed. III., c. 5.
Ships shall not be compelled to come to any port of England, nor here abide against the will of the merchant, master or mariners; they may sell part of their loading, paying custom for the same, and carry the remainder where they please without paying custom, and he that disturbs them shall incur a grievous forfeiture to the King, according to the quantity of the trespass.	28 Ed. III., c. 13. 20 Rich. II., c. 4.
A sack of wool contains 26 stones, and every stone 14 pounds according to the standard of the Exchequer; all wools shall be brought to the staple.	31 Ed. III., c. 8.
Herrings shall not be sold at sea, but in harbour after the cable of the ship is drawn to land, the 100 herrings declared to be 120; the last 10,000.	31 Ed. III., st. 2, c. 1.
Merchandise may be carried into and brought out of Ireland, the King's customs and other duties being paid as well by aliens as denizens.	34 Ed. III., c. 17.
They who have lands in Ireland may carry corn, beasts and victuals to Ireland, and recarry their goods and merchandise back to England, freely without impeachment, paying custom for them, and their duties to the King.	34 Ed. III., c. 18.
The Clerk of the Remembrance, and Clerk of the Pipe shall be assigned to sit together: their office and duty defined.	37 Ed. III., c. 4. 1 Rich. II., c. 5.
Any merchant may buy, sell, and use more merchandises than one sort, notwithstanding the Statute 37 Ed. III., c. 5, and transport them, paying custom and subsidy thereof due. English merchants not to pass out woollfells or wools, and none but victuallers of fish to carry out gold or silver in plate or money, saving the victuallers of fish that fish for herring and other fish, and they that bring fish into the realm in small vessels which meddle not with other merchandises.	38 Ed. III., st. 1, c. 2.
A ship shall not be forfeited for a small thing therein not customed, the owners being ignorant thereof.	38 Ed. III., c. 8.
Merchants, denizens as well as aliens, may sell and buy merchandises, and freely carry them out of the realm.	38 Ed. III., c. 11.
Merchant denizens may fetch wines, and Gascoign aliens may freely come into the realm with their wines and sell them.	38 Ed. III., c. 11.

APPENDIX.

SUBJECT.	STATUTES.
Woollen cloths shall not be transported till they be fulled, nor custom be paid until they be fulled, barbed, rowed and shorn.	50 Ed. III., c. 7. 7 Ed. IV., c. 3. 3 Hen. VII., c. 11.
No subsidy nor aulnage shall be paid for cloths called friseware made in Ireland, nor in England if made of Irish wool.	50 Ed. III., c. 8. 2 Ed. III., c. 14. 25 Ed. III., c. 1.
Merchant strangers may buy or sell all things vendible within the realm, in all cities, ports, fairs, markets, or other places, the disturbers to be subject to double damages and a year's imprisonment, and to be ransomed at the King's will.	2 Rich. II., c. 1. 9 Hen. III., c. 30.
No man shall transport gold or silver without the King's licence upon penalty of forfeiture of the same; also, no passenger shall be transported without the King's licence, upon the penalty that the master forfeit his ship to the King; the searcher or warden of the ports, if convicted of negligence herein, shall forfeit his office, goods, and suffer imprisonment for a year: half the penalty to the informer.	5 Rich. II., st. 1, c. 2.
Merchant strangers may come into the realm, continue in it, and depart at their pleasures, and to be well, friendly, and merchantlike intreated, and demeaned in all parts.	16 Rich. II., c. 1. 9 Hen. III., c. 30. 9 Ed. III., st. 1, c. 1. 25 Ed. III., st. 4, c. 2.
Where English ships are not to be had, men may bring in or carry out their merchandise in strangers' ships, but where English ships are to be had, then to freight alien's ships involves forfeiture of their goods and merchandise or the value thereof.	6 Rich. II., c. 8. 23 Hen. VIII., c. 7. 1 Elizabeth, c. 13.
Aliens being in amity with the King and the realm may bring in fish and all other victuals and sell them by gross or by retail.	6 Rich. II., c. 10
All merchants, aliens and denizens, may buy and sell within this realm without interruption, but must carry no wines out of the realm: they must pay their customs, and may sell their wares by gross or by retail.	11 Rich. II., c. 7. 16 Rich. II., c. 1. 1 Hen. IV., c. 17.
None shall obtain offices in the Customs by suit or for reward, but upon desert.	12 Rich. II., c. 2. 5 Ed. VI., c. 16.
Wool to be cocketted only in the name of the owner, upon pain of forfeiture of the same.	13 Rich. II., c. 9. 11 Hen. VII., c. 4. 8 Hen. VI., c. 5.
No bond made or taken, to be double in the Exchequer, but the King to have sufficient surety of his duty in the manner accustomed.	13 Rich. II., c. 14.
Every alien who bringeth merchandise into England shall find surety before the customer of the port where the merchandise shall be brought, to buy other merchandise to the value of half the merchandise imported, at the least, as wool, leather, woollfells, lead, tin, butter, cheese, cloths, or other commodities of this land.	14 Rich. II., c. 1. 18 Hen. VI., c. 3. 17 Ed. IV., c. 1. 3 Hen. VII., c. 8.
No merchant alien to sell or buy merchandise within the realm with another merchant alien, nor to sell at retail except victuals and provisions. Spicery not to be exported by aliens.	16 Rich. II., c. 1.
Upon exchanges by aliens, other merchandises, of the staple shall be bought within three months after the exchange, viz. :—Wool, woollfells, lead, tin, butter, cheese, cloths, leather or other commodities of the land to the value of the sum so exchanged, upon pain of forfeiture of the same.	14 Rich. II., c. 2.
All merchants of the realm, shall freight in the said realm, the ships of the said realm, and not strange ships, so that the owners take reasonable gains.	5 Rich. II., st. 1, c. 3. 6 Rich. II., c. 8. 14 Rich. II., c. 6. 4 Hen. VII., c. 10. 1 Elizabeth, c. 13.
Merchant strangers resorting into this Kingdom shall be well used.	14 Rich. II., c. 9. 9 Ed. III., st. 1., c. 1. 25 Ed. III., st. 4, c. 2. 11 Rich. II., c. 7.
No Customer or Controller shall have ships of his own, nor freight ships, nor any Customer, Controller, Searcher, Waiter or Finder shall have his office for term of life, but at the King's pleasure, and all patents made to the contrary are utterly void.	14 Rich. II., c. 10. 17 Rich. II., c. 5. 1 Hen. IV., c. 13. 31 Hen. VI., c. 5.

v

APPENDIX.

Appendix I.

SUBJECT.	STATUTES.
There shall be but eight bushels of corn struck to the quarter.	15 Rich. II., c. 4. 11 Hen. VII., c. 4. 15 Rich. II., c. 7.
Armour, corn and victuals may be carried to Berwick, notwithstanding 7 Rich. II., c. 16.	
Customers, controllers, and searchers, shall be removable at the King's pleasure, and execute their offices without making deputies.	1 Hen. IV., c. 13.
No searcher, gauger, alnager, tronour, collector or controller shall have estate in his office for life, or a term of years; and patents made to the contrary are clearly void, and of none effect.	17 Rich. II., c. 5. 14 Rich. II., c. 10. 1 Hen. IV., c. 13. 4 Hen. IV., c. 24. 31 Hen. VI., c. 5.
No gold or silver in coin or in mass, to be carried over the sea without the King's licence (except the wages of Calais and the King's fortresses beyond the sea), saving reasonable expenses, upon pain of forfeiture of the same. Merchant strangers may carry forth half their money out of the realm, by the King's licence.	2 Hen. IV., c. 5. 19 Hen. VII., c. 5.
Merchant strangers who sell their merchandize within the realm shall bestow their money upon other merchandize of this realm, without carrying out gold or silver in coin, plate or mass, upon pain of forfeiture of the same, saving always their reasonable costs.	4 Hen. IV., c. 15. 5 Hen. IV., c. 9. 27 Hen. VI., c. 3. 17 Ed. IV., c. 1. 3 Hen. VII., c. 8.
Customers or controllers shall act in person, and make no deputies, upon forfeiture of £100. Half to go to the informer. And every customer to be sworn upon yielding his accounts, and merchandize to be discharged in ports and not in creeks, upon penalty of the forfeiture of the goods.	4 Hen. IV., c. 20. 13 Hen. IV., c. 5. 1 Hen. IV., c. 13.
Searchers shall not let their offices to farm or make a deputy; and by virtue of their office they shall not take of any master any silver or money for their welcome or farewell, nor any other thing for the same, upon pain of losing their office for ever, and making fine at the King's will.	4 Hen. IV., c. 21.
Merchant strangers shall be used in this realm as merchant denizens be in other realms, and shall remain with the hosts assigned to them upon pain of the forfeiture of the goods and chattels of such aliens, also upon pain of imprisonment.	5 Hen. IV., c. 7. 9 Hen. III., c. 30. 9 Ed. III., c. 1. 2 Rich. II., c. 1. 11 Rich. II., c. 7. 4 Hen. V., c. 5.
Merchant strangers shall put in sureties to employ their monies upon commodities of this realm (saving their reasonable costs), within a quarter of a year, upon penalty of forfeiting the said money; one alien shall not sell merchandize to another alien, upon pain of forfeiture of the said merchandize.	5 Hen. IV., c. 9. 4 Hen. V., c. 5. 4 Ed. IV., c. 6. 14 Rich. II., c. 2.
A repeal of so much of the statute of 5 Hen. IV., c. 9, as compels sale in a quarter of a year; and aliens forbidden to carry out of the realm merchandize brought in by aliens.	6 Hen. IV., c. 4.
No common hostler in a city or borough shall be a customer, controller, searcher, or finder.	11 Hen. IV., c. 2. 20 Hen. VI., c. 5.
Customers, gaugers of wines, controllers, and searchers directed to be resident upon their offices, for charge and discharge of ships, and not to be absent above three weeks, upon pain of losing their offices, unless commanded specially to be in the King's Court of Record.	1 Hen. IV., c. 13. 4 Hen. IV., c. 20. 13 Hen. IV., c. 5.
A confirmation of the statute of 5 Hen. IV., c. 7, and 5 Hen. IV., c. 9, as to the usage of merchant strangers.	4 Hen. V., c. 5.
Keels that carry sea coals at Newcastle shall be measured and marked by commissioners of what burthen they be before any carriage be made by them, upon pain of forfeiture of the said keels.	9 Hen. V., c. 10.
Gold or silver not to be carried out of the realm upon penalty of forfeiture of the same, one quarter to go to the informer; except in certain cases, viz.: Ransoms for English prisoners; and horses, oxen, sheep, bought in Scotland; merchant strangers to be bound not to carry gold out of the realm upon pain of forfeiting the same, or the value thereof.	2 Hen. VI., c. 6.

APPENDIX.

SUBJECT.	STATUTES.
<p>A ton of wine contains 252 gallons ; a pipe 126 gallons ; the tertian 84 gallons ; the hogshead 63 gallons ; a barrel of herrings and eels 30 gallons fully packed ; the butt of salmon contains 84 gallons fully packed : and the importing the said wines, eels, or salmon, under the said gauge forfeits the same. A fourth part to go to the informer ; justices, mayors, and bailiffs are empowered to hear and determine.</p>	<p>2 Hen. VI., c. 11. 18 Hen. VI., c. 17. 1 Rich. III., c. 13.</p>
<p>Sheep shall not be transported beyond sea, fleeced or shorn, without the King's licence, upon penalty of forfeiture of them or the value thereof, except to victual Calais.</p>	<p>3 Hen. VI., c. 2.</p>
<p>A customer, collector, or controller, concealing the King's customs is to forfeit treble value and make fine and ransom ; one third part to go to the informer.</p>	<p>3 Hen. VI., c. 3. 4 Hen. IV., c. 20.</p>
<p>The Lord Chancellor may grant licence under the Great Seal to any to convey butter and cheese to any other place besides the staple.</p>	<p>3 Hen. VI., c. 4. 18 Hen. VI., c. 3. 1 & 2 Phil. & Mar., c. 5.</p>
<p>A confirmation of the Statute of 17 Rich. II., c. 7, giving licence to all the King's subjects to carry forth corn out of the realm, but the King's Council may restrain it at pleasure, notwithstanding.</p>	<p>4 Hen. VI., c. 5. 1 & 2 Phil. & Mar., c. 5. 1 Jac. I., c. 25. 21 Jac. I., c. 28. 3 Car. I., c. 4.</p>
<p>No thrums nor woollen-yarn under colour of thrums, to be carried forth of the realm upon pain of forfeiting double the value.</p>	<p>8 Hen. VI., c. 23. 23 Hen. VI., c. 2.</p>
<p>No English man shall sell any manner of merchandize to an alien except for ready money, or other merchandize in hand, upon penalty of forfeiting of the same.</p>	<p>8 Hen. VI., c. 24.</p>
<p>A wey of cheese contains 32 cloves, and every clove 7 lbs</p>	<p>9 Hen. VI., c. 8.</p>
<p>A confirmation of all Statutes touching weights and measures</p>	<p>11 Hen. VII., c. 4.</p>
<p>A customer and controller shall make a warrant to discharge a merchant that hath paid his Custom, upon pain of forfeiting for every default £10 to the King, and to the merchant £5. Recoverable in any Court of Record.</p>	<p>11 Hen. VI., c. 15.</p>
<p>None to disturb an alien in bringing victuals to sell in gross or retail, under forfeit of £10, half to go to the informer.</p>	<p>14 Hen. VI., c. 6. 9 Ed. III. st. 1, c. 1. 11 Rich. II., c. 7.</p>
<p>Butter and cheese may be transported without licence to any being in amity with the King, paying Custom. The King may restrain the same at pleasure, any former Statute to the contrary notwithstanding.</p>	<p>3 Hen. VI., c. 4. 18 Hen. VI., c. 3. 1 & 2 Phil. & Mar., c. 5.</p>
<p>Vessels of wine, oil, and honey, shall be gauged, and abatement made for the quantity wanting.</p>	<p>18 Hen. VI., c. 17. 27 Ed. III., st. 1, c. 8. 1 Rich. III., c. 13. 11 Hen. VII., c. 4. 28 Hen. VIII., c. 14.</p>
<p>No customer, comptroller, nor searcher, &c., nor their deputies, shall have ships of their own, buy or sell by way or colour of merchandize, freight ships, keep wharves, or quays, or hostleries or taverns or be factors or attorneys for aliens, nor be host to merchant aliens, upon the forfeit of £40 as often as they do the contrary ; half to go to the informer.</p>	<p>20 Hen. VI., c. 5. 11 Hen. IV., c. 2.</p>
<p>Controllers, surveyors, searchers, or their deputies, arresting ships for unlawful cause, and so convicted, are to forfeit £40 ; to be sued by the merchant within two months and failing him or them by any other person ; half the penalty to go to the informer.</p>	<p>28 Hen. VI., c. 5.</p>

SUBJECT.	STATUTES.
<p>Certain merchandizes wrought are not lawful to be brought into the realm of England or Wales, from foreign parts, to be uttered and sold, upon penalty of forfeiture, as often as they are found in the hands of persons to be sold; viz., woollen caps, woollen cloths, laces, corses, ribbons, fringes of silk or of thread, laces of thread, silk twined, silk in anywise embroidered, laces of gold, tires of silk or gold, saddles, stirrups, or any harness pertaining to saddles, spurs, bosses for bridles, andirons, grid-irons, any manner of locks, hammers, pincers, fire-tongs, dripping-pans, dice, tennis-balls, points, laces, purses, gloves, girdles, harness for girdles of iron, latten, steel, tin, or of alkemine; anything wrought of any tawed leather and tawed furs, buskins, shoes, galoches or corks, knives, daggers, wood-knives, bodkins, shears for tailors, scissors, razors, sheaths, chessmen, playing cards, pins, combs, pattens, pack-needles, any painted ware, forciers, caskets, rings of copper, gilt, or of latten, gilt chafing dishes, hanging candlesticks, chaffing-balls, sacring-bells, rings for curtains, ladles, scummers, counterfeit basins, ewers, hats, brushes, cards for wool, blanche iron thread, commonly called and named white wire.</p> <p>Half the penalty is to go to the person who will seize the goods.</p> <p>Provided, that Robert Stillington, Dean of St. Martin's le Grand, London, nor his successors, nor the inhabitants of St. Martin's Lane, shall be prejudiced by this Act.</p> <p>Provided also, that if any of the said wares come into this realm by way of wreck they are exempted from forfeiture by this Act and may be sold.</p>	<p>3 Ed. IV., c. 4.</p>
<p>No woollen cloths wrought beyond sea shall be brought into England to be sold upon pain of forfeiture of the same.</p>	<p>4 Ed. IV., c. 1. 11 Ed. III., c. 3.</p>
<p>Four bow-staves shall be brought into this Kingdom for every ton of merchandize brought in by strangers in ships and vessels belonging to Venice or any other place from whence they are or have been usually brought, upon forfeiture of 6s. 8d. for every bow-staff deficient.</p>	<p>12 Ed. IV., c. 2. 13 Elizabeth, c. 14.</p>
<p>Merchandize carried into or brought out of Scotland or the Isles shall be brought first to Berwick or Carlisle, and there sold and pay Custom, upon pain of forfeiture of the said merchandize or the value thereof, half to go to the informer; and no merchandize shall be shipped in any creek or other place between Tynemouth and Berwick, but only in Berwick, under the like penalty.</p>	<p>22 Ed. IV., c. 8.</p>
<p>Italian merchants shall sell their merchandize in gross and not by retail, and shall employ the money thereof upon the merchandize of the realm, except as to their reasonable costs, upon pain of the forfeiture of the said merchandize; and they are to sell within eight months. They may also carry away so much as they cannot sell within eight months; half the forfeiture under this law to go to the informer.</p>	<p>1 Rich. III., c. 9. 1 Hen. VII., c. 10. 21 Hen. VIII., c. 16. 32 Hen. VIII., c. 16.</p>
<p>Ten bow-staves shall be brought into this realm for every butt of malmsey and tyre, upon pain of forfeiture of 13s. 4d. per butt of the said wines, half to go to the informer.</p>	<p>1 Rich. III., c. 11. 6 Hen. VIII., c. 11.</p>
<p>No merchant stranger to import any manner of girdles to be sold, or harness wrought for girdles, points, leather laces, purses, pouches, pins, gloves, knives, hangers, tailors' shears, scissors, andirons, cupboards, tongs, fireforks, gridirons, stock-locks, keys, hinges and garnets, spurs, painted glasses, painted papers, painted forciers, painted images, painted cloths, beaten gold, or beaten silver wrought in papers for painters, saddles, saddle-trees, horse-harness, boots, bits, stirrups, buckles, chains, latten nails with iron shanks, turners' hanging candlesticks, holy-water stops, chaffing dishes, hanging lavers, curtain rings, cards for wool, except roan-cards, clasps for garments, shears, buckles for shoes, brooches or spitz-bells, hawk-bells, tin and leaden spoons, wire of latten, iron candlesticks, grates, horns for lanthorns, upon pain of forfeiture of the same so brought in; half to go to the informer—to be recovered by Bill of Common Law, &c.</p>	<p>1 Rich. III., c. 12. 5 Elizabeth, c. 7.</p>
<p>The contents of every vessel of wine and oil brought into this realm to be sold shall be as follows, viz.:—the ton 252 gallons, pipe 126, tertian 84, hogshead 63, barrel 31½, rundlet 18 gallons and a half.</p>	<p>1 Rich. III., c. 13. 18 Hen. VI., c. 17. 11 Hen. VII., c. 4. 28 Hen. VIII., c. 14.</p>

APPENDIX.

SUBJECT.	STATUTES.
<p>Aliens made denizens shall pay such Custom and subsidies as they did before.</p>	<p>1 Hen. VII., c. 2. 11 Hen. VII., c. 14. 21 Hen. VIII., c. 16. 22 Hen. VIII., c. 8.</p>
<p>Owners of goods paying Custom in one port and carried to another port shall have a certificate testifying the duties paid ; and if such goods be discharged unpacked or put to sale before the certificate be delivered into the Custom-house, they are to be forfeited, and half to go to the informer.</p>	<p>3 Hen. VII., c. 7.</p>
<p>Merchant strangers, and merchants of Ireland, Guernsey, and Jersey, shall employ the money by them received, upon the merchandize of this realm, upon penalty of the forfeiture of the same merchandize so brought, or the value thereof, half to go to the informer. The customer and controller to take security, that the money be employed accordingly.</p>	<p>3 Hen. VII., c. 8. 17 Ed. IV., c. 1.</p>
<p>Woollen cloths shipped in one port and carried to another port, and from the last port carried over seas, shall pay the Customs thereof at the said last port.</p>	<p>11 Hen. VII., c. 6.</p>
<p>No horse shall be carried out of this realm without the King's licence, upon pain of forfeiture, nor mare above the value of 6s. 8d. nor under the age of three years.</p>	<p>11 Hen. VII., c. 13.</p>
<p>The measure of a bushel 8 gallons of wheat ; a gallon of wheat to weigh 8 pounds at 12 ounces per pound troy weight, and every ounce 20 sterlings, and every sterling to be of the weight of 32 corns of wheat that grew in the midst of the ear of wheat, according to the old laws of this land.</p>	<p>12 Hen. VII., c. 5. 11 Hen. VII., c. 4.</p>
<p>No money, plate or bullion above 6s. 8d. to be carried into Ireland, nor above 3s. 4d. in gold or silver brought from Ireland into England upon pain of the forfeiture of the overplus (with imprisonment) ; half the forfeit to go to the informer.</p>	<p>19 Hen. VII., c. 5.</p>
<p>Those that are aliens born, but who afterwards become denizens, are to pay subsidy and Customs as they did before they became denizens.</p>	<p>19 Hen. VII., c. 8. 22 Hen. VIII., c. 8.</p>
<p>The King and council will determine what scavage shall be taken in London. Scavage is to be taken only of merchant strangers, under penalty of £20 for levying it upon natives.</p>	
<p>Certain things made unlawful to be brought into England to be sold ; such merchandize or the value thereof to be forfeited in whosoever hands it is found (the informer to have half) ; viz., all manner of silk wrought by itself or with any other stuff, in any place out of this realm, in ribbons, laces, girdles, corses, calls, corses of tissues or points, except such goods be licensed by the King.</p>	<p>33 Hen. VI., c. 5. 22 Ed. IV., c. 3. 3 Ed. IV., c. 3. 1 Rich. III., c. 10. 1 Hen. VII., c. 9. 19 Hen. VII., c. 21.</p>
<p>One English man may custom goods in another Englishman's name, without prejudice, so may one merchant stranger enter for another merchant stranger, but he that so enters goods that the King loseth his Customs thereon, forfeits the value of the goods to the King and the like to the merchant wronged. No person being free of prisage by grant or otherwise, is to custom the goods of another to the King's prejudice.</p>	<p>1 Hen. VIII., c. 5.</p>
<p>A restraint of the transporting of woollen cloth before it be fulled, rowed, and shorn ; upon pain of forfeiture of the goods. But cloths called vesses, rays, sailing cloths, and other sold at four marks or under are exempt from this restriction.</p>	<p>3 Hen. VIII., c. 7. 27 Hen. VIII., c. 13. 33 Hen. VIII., c. 19.</p>
<p>No collector or controller of subsidies shall take anything for sealing of cloth of gold, silver, bandekin, velvet, damask, satin sarsanet, tartron, camblet ; nor delay sealing upon forfeit of 40s. each time, the one moiety to the King the other moiety to the party grieved.</p>	<p>4 Hen. VIII., c. 6. 12 Ed. IV., c. 3.</p>
<p>None shall carry over sea white woollen cloths above the price of five marks, urshorn, unbarbed or unrowed, upon pain of forfeiture of the same ; the informer to have half : all cloths sold under five marks excepted.</p>	<p>5 Hen. VIII., c. 3. 27 Hen. VIII., c. 13. 33 Hen. VIII., c. 19. 7 Ed. IV., c. 3. 3 Hen. VII., c. 11.</p>

APPENDIX.

Appendix I.

SUBJECT.	STATUTES.
<p>An Englishmen, sworn subject to a foreign Prince, shall pay such strangers' Customs as those other subjects belonging to the said Prince do, as well inward as outward, but in case he return into England, and there inhabit and abide, then he is to pay but English duties, and to have a Writ out of Chancery for the same. **</p>	<p>14 & 15 Hen. VIII., c. 4.</p>
<p>White cloths at £4 and under, and coloured at £3 and under, may be transported, and all above the said rates to be forfeited, if unbarbed, unrowed, and unshorn; half to go to the informer.</p>	<p>3 Hen. VII., c. 11. 27 Hen. VIII., c. 13. 33 Hen. VIII., c. 19. 8 Elizabeth, c. 6.</p>
<p>In what manner leather shall pay Custom, and regulating the exportation thereof.</p>	<p>18 Elizabeth, c. 9.</p>
<p>Welsh hides may be carried beyond seas by any but tanners.</p>	<p>27 Hen. VIII., c. 14.</p>
<p>There shall be no costs of suit awarded to the defendant where any action is sued to the King's use.</p>	<p>24 Hen. VIII., c. 8.</p>
<p>Tables of scavage to be set up in London to be first approved, &c., by the Chancellor, Treasurer, President, Privy Seal, Steward, and two Justices of the King's Bench and Common Pleas; and by them subscribed, or by any four of them at least. A table of Customs, Tolls, and Duties shall be set up in every city, borough, or town, in open places, to the intent that nothing be exacted more than is due; upon penalty for neglect of the same of £5 per month forfeit for every city, and 40s. for every town corporate.</p>	<p>22 Hen. VIII., c. 8.</p>
<p>No corn, beef, butter, cheese, muttons, veals, porks, capons, hens, chickens, or other provisions to be transported without the King's licence, except for victualling Calais, Hames, Guisnes, and Berwick, under pain of forfeiture of the value; half to go to the informer.</p>	<p>25 Hen. VIII., c. 2. 1 & 2 Phil. & Mary, c. 5. 5 Elizabeth, c. 5.</p>
<p>No person or persons within the realm, shall buy or otherwise take by exchange for other wares, wares made, or hereafter to be made, out of this realm, of tin, or mixed with tin, as platters, dishes, saucers, pots, basins, spoons, ewers, flagons, goblets, salts, salt cellars, spoons or any other thing made of tin or pewter, upon pain of forfeiture of the said wares, in whose hands soever found or taken, or the full value thereof, half to the King; half to the finder of the same.</p>	<p>25 Hen. VIII., c. 9. 33 Hen. VIII., c. 4.</p>
<p>Eight salt raw hides may be carried as provision unforfeit in ships bound for Dantzic, Norway, or Ireland, or southwards beyond the Straits.</p>	<p>27 Hen. VIII., c. 14.</p>
<p>The contents of every piece of dowlas and lockrams shall be expressed upon the cloth upon pain of forfeiture of the same; half to go to the informer.</p>	<p>28 Hen. VIII., c. 4.</p>
<p>No person shall carry beyond seas brass, copper, latten, bell-metal, pan-metal, gun-metal, or shruff-metal, whether clean or mixed, upon pain of forfeiting double the value thereof, half to go to the informer (tin and lead excepted). If it be carried coastwise, security ordered to be given in double the value of the metal, that it shall be discharged at a port within this realm, and a certificate to be produced within eight months for the discharge of such bond.</p>	<p>33 Hen. VIII., c. 7. 2 Ed. VI., c. 37.</p>
<p>A Customer or his deputy making a false certificate for such metal shall lose his office, and the value of the goods so concealed out of the certificate.</p>	
<p>No worsted yarn to be transported upon pain of the forfeiture of 40s. per pound; half to be paid to him that will sue.</p>	<p>33 Hen. VIII., c. 16. 1 Ed. VI., c. 6.</p>
<p>None may convey horses, geldings, or mares out of England into Scotland, or other parts beyond the seas, without the King's license; upon pain of the forfeit of £40 for each horse, mare, or gelding (half to go the informer); also, the horses, &c., to be forfeited. A mare of 10s. price may be sent beyond the seas.</p>	<p>1 Ed. VI., c. 5, 6. 11 Hen. VII., c. 13.</p>
<p>The penalty upon subjects or merchant strangers for customing other men's goods whereby the King loseth his duty is the forfeit of all the goods and chattels personals of such offender for ever, half to go to the informer. Every such prosecution to be within three years, or else the offender to be free and discharged.</p>	<p>3 Hen. VII., c. 7. 1 Hen. VIII., c. 5. 2 & 3 Ed. VI., c. 22. 1 Elizabeth, c. 11.</p>

SUBJECT.	STATUTES.
<p>White ashes shall not be shipped, laden, or carried over sea, under forfeiture of 6s. 8d. per bushel, half to go to informer.</p>	2 & 3 Ed. VI., c. 26.
<p>No person shall carry bell-metal, brass, copper, latten, pan-metal, gun-metal, shruff-metal, clear or mixed, over sea ; under pain of forfeiting double value, and £10 for every thousand weight ; half to go to informer. The officers of the ports to take a sufficient obligation in the law for the delivery of the same from port to port, viz., in double value and £10 for every thousand weight.</p>	2 & 3 Ed. VI., c. 37.
<p>The officer who permits any of the said metals to be shipped contrary to the said Act, or makes bonds or certificates without dates for discharge of the said metal, loseth his office, and the value of the metals.</p>	
<p>The master, owner, purser, or boatswain not acquainting the officers of the Customs of such shipments of metal on board them within three days after knowledge, to forfeit double the value thereof ; and the officer neglecting to seize, to lose his office, and the value of the metals.</p>	
<p>The said metals not to be laden on ships for beyond sea, except where a Customer or his deputy is resident ; upon pain of the forfeiture of such metals and £10 for every thousand weight thereof.</p>	21 Hen. VIII., c. 10. 33 Hen. VIII., c. 7.
<p>As to the true length, breadth, and weight of woollen cloths ; none of the said cloths to be exported without the King's alnager's or owner's seal as to their length ; upon pain of their forfeiture or payment of the value thereof, half to go to the informer.</p>	5 & 6 Ed. VI., c. 6. 4 & 5 Phil. & Mary, c. 5. 27 Elizabeth, c. 17. 4 Jac. I., c. 2.
<p>No boots, shoes, buckskins, stertups, nor slippers to be shipped with intent to transport them as merchandise ; upon pain of forfeiture or payment of the value thereof, with exception for such wares as may be required for the King's subjects at Calais or the Isle of Man. Tanned leather may be exported with the King's licence.</p>	5 & 6 Ed. VI., c. 15.
<p>The penalty for buying or selling an office belonging to the Customs or any part or parcel thereof, is the forfeiture of all right, title, and interest in the same, and disablement on the part of the person paying the money from enjoying the said office.</p>	5 & 6 Ed. VI., c. 16.
<p>Gascoygne or Guyen wines or Toulouse woad may be brought into this realm by any other ships, as well as English, notwithstanding</p>	5 & 6 Ed. VI., c. 18. 1 Elizabeth, c. 1, 3.
<p>The penalty for transporting wheat, rye, barley, or other corn or grain growing within this realm, or malt, beer, butter, cheese, herring, and wood, without licence, is the forfeiture of the ship and apparel that carry the same. And the owners of the said corn also to forfeit double value. The masters and mariners to forfeit their goods and suffer a year's imprisonment without bail ; half the forfeiture to the informer.</p>	1 & 2 Phil. & Mary, c. 5.
<p>And upon licence obtained by any person for transporting the said goods, the ship is to be laden all in one place ; upon penalty of the forfeiture of the merchandise with the goods and chattels of the offender ; half to go to informer.</p>	
<p>It is made high treason to bring any counterfeit money of gold or silver from foreign parts, like the coin of other realms, and current within this realm.</p>	9 Ed. III., St. 2, c. 2. 1 & 2 Phil. & Mary, c. 11.
<p>No goods, wares, or merchandise, except fish outwards, and fish and salt inwards, shall be laden or landed for, or from, parts beyond the seas and the realm of Scotland (the vessel being not in leak or wreck), except only in the daylight from 1st March to the last day of September, between sun-rising and setting ; and from the last of September to the first of March, between seven in the morning and four in the afternoon, at lawful quays, wharfs, and places as by the Queen's Commission shall be assigned (Hull only excepted), and where officers have been, and are, resident, or their servants, for ten years together last past, upon forfeit of the goods, wares, and merchandise, or the value thereof.</p>	1 Elizabeth, c. 11.
<p>Owners, masters, or other person or persons taking charge of a ship, shall not discharge nor receive loading in any other place (except before excepted) nor at any other time than is before limited and appointed, upon forfeit of £100 for that voyage.</p>	

APPENDIX.

Appendix I.

SUBJECT.	STATUTES.
<p>A shipper, master, purser, or other person, shall give notice to the customer or other officer of his departure, that he intendeth to lade, and to what place, and after loading signify to such officer his lading, and shall answer such questions upon oath concerning his ship's lading, as shall be ministered to him by such customer or other officer, upon pain for every such default of not truly advertising nor answering, of forfeiting £100.</p>	
<p>If a wharfinger, crane-keeper, searcher, lighterman, waiter, or other officer of the Customs consent to, or know of, any offence committed contrary to this Act, and discloses it not within a month to the customer or other officer where the offence is committed or to the Lord Treasurer, Chancellor, or Under-Treasurer, one of the Barons of the Exchequer, or Attorney General, he is to forfeit £100 lawful money of England.</p>	1 Elizabeth, c. 11,
<p>The customer of Hull is to have a deputy continually resident at York, and the customers, controllers, and searchers of every other port shall appoint able deputies who are to attend the hours and places afore appointed, as well within Custom-houses as without, and to despatch merchants without consenting to damage the King, upon pain for default, of loss of office, and £100; half to go to the informer.</p>	
<p>English fish of English taking, may be imported Custom-free. No herring to be bought of an alien bottom, but what is sufficiently salted, pickled and casked, upon forfeit of the same or the value. No person to load fish, victuals, wares, or other things of what kind or nature soever they be, in any bottom whereof any stranger born is owner, ship-master, or part-owner, to be carried from port to port of this realm upon pain of forfeiting all the said goods or the value thereof. It is not lawful to bring cod or lings in barrels or other cask but only loose in bulk and by tale, upon pain of forfeiting the same, or the value thereof.</p>	5 Elizabeth, c. 5.
<p>No person shall bring into the realm to be sold, bartered or exchanged, girdles, harness for girdles, rapiers, daggers, knives, hilts, pommels, lockets, chapes, dagger-blades, handles, scabbards and sheaths for knives, saddles, horse harness, stirrups, bits, gloves, points, leather laces or pins ready made or wrought, under penalty of the forfeiture of the same, or the value by the person in whose hands they are found; half to go to whosoever will sue.</p>	5 Elizabeth, c. 7.
<p>The penalty for transporting any manner of sheepskins, woolfells, shortlings, mortlings, or the skins of any stag, hind, buck, doe, goat, fawn, or kid, or the pelts or skins of any of them; or the leather made of them, or any of them, or of shipping them with the intent to transport them, is the forfeiture of them, or the value, as also 2s. 6d. for every fell, shortling, mortling, pelt or skin aforesaid, bought, laden, shipped or transported contrary to the Act: half the forfeiture to go to the informer. Merchants of the staple, of Newcastle-upon-Tyne, Hartlepool, and Berwick, exempted from the penalty.</p>	5 Elizabeth, c. 22.
<p>Penalty for transporting rams, sheep, lambs or any manner of other kind of sheep being alive, out of England, Wales or Ireland, or out of any of the Queen's dominions, is the forfeit and loss of all the offenders' goods for ever, as well principals as their aiders, abettors and procurers; half the penalty to go to the informer, besides a year's imprisonment to the offenders, and the left hand to be cut off. The second offence to be felony.</p>	3 Hen. VI., c. 2. 8 Elizabeth, c. 3.
<p>As to when corn may be transported and when not.</p>	
<p>The Statute 12 Ed. IV. touching bow-staves confirmed, and directing that for every ton weight of merchandise, four bow-staves shall be brought into this realm the 72 Hanse towns included with the other countries from which a proportion of bow-staves must be imported if other merchandise be imported; the informer as to offences against the Act to have half of the forfeit appointed by the said statute.</p>	1 & 2 Phil. & Mary, c. 5. 5 Elizabeth, c. 5. 13 Elizabeth, c. 14. 1 Rich. III., c. 11. 33 Hen. VIII., c. 9.
<p>Informers prosecuting upon frauds committed in the Customs may lay their information in any County, at the pleasure of the informer, when the value exceeds £30, notwithstanding the Statute of 11 Elizabeth, c. 5.</p>	21 Jac. I., c. 4. 27 Elizabeth, c. 10.

APPENDIX.

Appendix I.

SUBJECT.	STATUTES.
<p>The Statute of 1 Elizabeth, c. 10, and 14 Elizabeth, c. 4, touching the transporting of leather, repealed; and leather, tallow, and raw-hides shipped with intent to transport them beyond seas or to Scotland, ordered to be forfeited together with treble the value thereof. And the owners of ships knowing thereof to forfeit their ship, and the masters and mariners their goods and chattels and to suffer one year's imprisonment; half the forfeiture to go to the informer. But if the owner or the ship, master, or mariners do after their return, within three months, inform the Barons of the Exchequer, Lord President of the Marches of Wales, or any head officer of a Port, upon oath, they are thereby acquitted of the forfeiture.</p>	18 Elizabeth, c. 9.
<p>For every 6 tons of beer transported, 200 clap-boards to be imported to make casks thereof.</p>	35 Elizabeth, c. 11.
<p>No cards for wool shall be brought into the realm to be sold, upon forfeiture of them or the value; half to go to the informer.</p>	39 Elizabeth, c. 14.
<p>The penalty for bringing into the realm corrupt or mixed hops is the forfeiture thereof.</p>	1 Jac. I., c. 18.
<p>No man may buy raw-hides except tanners, on penalty of the forfeiture of them. Hides of ox, steer, bull, cow, calf, deer, goat and sheep are to be accounted leather, and so is every salt-hide.</p>	1 Jac. I., c. 22.
<p>For the avoiding all doubts which may arise upon the definition of the word leather, it is declared, that every hide of ox, steer, bull, cow, calf, deer red and fallow, goat and sheep being tanned or tawed, and every salt-hide is, shall be, and ever hath been reputed and taken as leather.</p>	1 Jac. I., c. 22.
<p>Customers, controllers, searchers, collectors of tonnage and poundage, and surveyors and their deputies hearing and knowing by any ways of any leather meant to be transported from any place within their offices and not using their best endeavours to seize the same; or who, within 40 days after their knowledge of the transporting thereof, do not disclose the same in some Court of Record, so that the offenders may be punished according to law, are to forfeit £100 for the first offence, and their office for the next. And the penalty on those officers for every false certificate made for the landing of leather, is £100.</p>	17 Car. I., c. 4.
<p>Any licence to dispense with the offences prohibited by this Act to be void.</p>	
<p>Customers and controllers of every port have power to take bonds and to give oaths to all persons going over sea to serve other Princes; they may take 6<i>d.</i> per bond, and must keep a register, and return it yearly to the Exchequer, upon pain of £5 for every bond not certified, and 20<i>s.</i> for every oath not certified.</p>	3 Jac. I., c. 4.
<p>No person to bring from beyond sea, or print, sell, or buy any popish primers, ladies' psalters, manuals, rosaries, popish catechisms, missals, breviaries, portals, legends, or lives of saints, containing superstitious matter, printed or written in any language whatsoever; nor in English; upon penalty of the forfeiture of 40<i>s.</i> for every such book: one-third of the penalty to go to the King, one-third part to the informer, and a third part to the poor of the parish; and the said books to be burnt.</p>	3 Jac. I., c. 5.
<p>Black coney-skins undressed prohibited to be transported, under penalty of the forfeiture of the value.</p>	3 Jac. I., c. 9.
<p>For ascertaining weights and lengths of cloths, &c., and repealing all former statutes of the like.</p>	4 Jac. I., c. 2.
<p>The penalty for selling unwrought English horns to strangers to transport, or for their transportation by Englishmen, is the forfeiture of double their value; half to go to the informer.</p>	4 Ed. IV., c. 8. 7 Jac. I., c. 14.
<p>Officers of Customs may lay their actions in any county at the pleasure of the informer.</p>	31 Elizabeth, c. 5. 21 Jac. I., c. 4.

APPENDIX II.

The Debt to the Farmers of the Customs contracted by King Charles I.

The following statement relates to the debt to the Farmers of the Customs which was contracted by King Charles I. It is quoted in House of Commons paper 443 of 1858, from Lord Clarendon's Continuation of the History of the Rebellion :—

“ Before the late troubles, and at the very first entry into them, Charles the First was necessitated to borrow very great sums of money from his then farmers of his Customs, and to oblige them to stand personally bound for many other great sums of money, which other men lent to His Majesty upon their security. For the repayment of these sums, His Majesty, with the advice of the then Lord Treasurer and the Chancellor of the Exchequer, granted a further lease of his Customs to those farmers for three or four years to come after the expiration of their former lease, with a covenant on His Majesty's part to pay the just interest for all moneys advanced by them, or for which they stood bound, and that they should out of their growing rent deduct such sums of money by the year, according to such proportion as was agreed upon. In 1640, the House of Commons took from the farmers their new lease, granted to them by the King, and so left them without any capacity of reimbursing themselves of the money they had lent, and at the mercy of the creditors to whom they stood bound. Many of the poor gentlemen had their estates extended upon judgments and recognizances, and their persons taken and committed to prison, where some of those who had been known to have great estates, as Sir Paul Pindar and others, were forced to end their lives.

“ Upon His Majesty's (Charles the Second) happy return, those gentlemen who were alive of the old farmers, Sir John Jacob, Sir Job Hardy, Sir Nicholas Crispe, and Sir John Harrison, applied themselves to the King, having lain several years, and at that time remaining in execution in several prisons, and having had their estates sold upon the prosecution of those creditors to whom they were bound for money lent to His Majesty.

“ As soon as measures were taken for collecting the revenue, these four gentlemen named before, and two others, were appointed commissioners for collecting the customs, in which commission they continued a year or thereabouts, during which time many of their creditors, who had forebore to prosecute them whilst they were in prison and undone, began now to commence their actions against them, presuming that they were then, or shortly would be, able to satisfy them.

“ His Majesty shortly after found it best for his profit to determine the collection by commission, and to let the whole to farm The propositions made by the old farmers were at least as much, if not more, for the King's profit than any others which had been made. He declared that the farm should be let to them The farm being thus settled, the old farmers were directed ‘ to bring their accounts to the Lord Treasurer and Chancellor of the Exchequer, by which it would manifestly appear how much the King was justly and truly indebted to them, and how the debts were incurred ; so that, upon a just computation, such satisfaction might be made to them as was consistent with the present state of His Majesty's affairs and occasions.’ Many months, if not a whole year, were spent in the examination of those accounts before the auditors

“ The Lord Treasurer declared ‘ he should never advise the King, on the contrary, he should always dissuade His Majesty from paying or allowing any interest, though paid by them, which would swell the debt to such a proportion that His Majesty could never undertake the payment of it.’

“ Upon the whole matter, and upon all the doubts stated to His Majesty, and after the rejection of several of the sums of money which were demanded by them, and for the payment whereof such direct proof was not made as is required by the course of the Exchequer (though he said he thought most persons who were present were, in their private consciences, well satisfied that those sums had been in truth paid to His Majesty's use, as had been alleged), there appeared to His Majesty to be justly due to them the sum of £200,000 principal money, for almost twenty years, and for which they had paid the interest for many years out of their own estates. And His Majesty thought it very just ; and, with many gracious expressions of his purpose and resolution further to repair them as he should be able, gave order to the Lord Treasurer, ‘ that the said debt of £200,000 should be paid them in five years, that is, by £40,000 for every year, out of the rent of the farm ; and that all instruments necessary for their satisfaction and security should be presently given to them, whereby they might be able to comply with their creditors and avoid their importunity,’ wherewith His Majesty began to be troubled as much as themselves

Appendix II.

“ There were many other considerable debts incurred by His late Majesty (Charles the First) and for which many persons of honour, who adhered to him during the war, were personally bound for him, and whose estates had been extended and their persons imprisoned for the same. many of whom were in execution and in prison for the same when His Majesty returned, and others were then sued in Westminster Hall, in His Majesty’s own courts. His late Majesty having granted, under his Great Seal in England, to several persons entrusted for the rest, many of his forests, parks, and other lands, for their security and indemnity, who were or should stand bound for him, for money that was then borrowed for and applied to the necessary support of himself and his army, and to no other purpose ; in that grant he (Clarendon) had been particularly trusted, as well by the desire of the persons particularly concerned, as by His Majesty’s command to be solicitous for their satisfaction. And he did not deny that he never was more glad than when he was able to secure satisfaction for those persons who were so bound and secured ; nor more troubled than that he could do no more, than that there remained still so many unsatisfied and almost undone for those debts so contracted, of which number he believed there were still too many.”

APPENDIX III.

COMMISSIONS OF THE CUSTOMS SINCE 1671.

ADVERTISEMENT.

These are, by Order of the Lords Commissioners of His Majesty’s Treasury, to give Notice to all His Majesty’s Officers of the Customs, That whereas His Majesty hath been pleased to take His Customs and Duties arising by the last Wine Act into His Own Hands, from the 29th of September instant, and to put them into Commission, their Lordships do expect and require all His Majesty’s said officers, both in the Port of London and Out-ports, that they and every of them, do diligently attend, execute and perform the Duty of their respective places ; and that they do obey and observe such Rules, Orders, and Instructions, as from time to time they shall receive from their Lordships, or from the Commissioners appointed by His Majesty for the managing, levying, and collecting His Majesty’s said Customs, and the Duties arising by the said Wine Act ; and that they do not trade as Merchants for themselves, or as Factors or Agents for others, according as by the Law in those cases is provided ; and that whoever of them shall offend against these Rules, their Lordships will suspend them from their Employment, and put others in their stead.

Gazettes, No. 610, 612 ; 21 and 28 September, 1671.

DATE OF LETTERS PATENT.	NAMES OF COMMISSIONERS.
27 September, 1671	Sir Geo. Downing. Sir William Thomson. Sir William Lowther. William Garway. Francis Millington. John Upton.
30 March, 1672	Sir Richard Temple.
18 March, 1673	Sir Geo. Downing, restored.
8 January, 1675	Sir Edward Deering. Charles Cheyne.
9 November, 1677... ..	Sir Francis Lawley.
4 February, 1678-9	Charles Osborne.
10 April, 1679	John Upton, restored.
1 July, 1680-1	Nicholas Butler.
11 November, 1681... ..	Andrew Newport.
7 April, 1684	Sir Dudley North.
22 October, 1684	Sir John Buckworth. William Dickinson.

APPENDIX.

Appendix II

DATE OF LETTERS PATENT.	NAMES OF COMMISSIONERS.
31 December, 1684 ...	Thomas Chudleigh.
28 February, 1684-5 ...	Sir John Werden.
2 April, 1685 ...	Sir Dudley North, restored.
11 July, 1685 ...	<i>Renewed Commission on accession of James II.</i>
25 June, 1686 ...	Samuel Clarke.
13 July, 1686 ...	Sir Nicholas Butler, restored.
25 February, 1686-7 ...	Three omitted, viz., Lord Cheyne, W. Dickinson, and Sam. Clarke.
14 January, 1687-8 ...	William Culliford.
1 March, 1687-8 ...	Henry Browne.
20 April, 1689. (<i>New Commission on the accession of William & Mary.</i>)	Hon. George Booth.
	Sir R. Temple.
	Sir John Werden.
	Sir Robert Southwell.
	Sir Robert Clayton.
	Sir Patience Ward.
24 March, 1689-90 ...	Thomas Pelham.
3 July, 1691... ...	Henry Guy.
16 August, 1694 ...	Charles Godolphin.
	Sir Walter Yonge.
14 April, 1696 ...	James Chadwicke.
	S. Clarke, restored.
21 June, 1697 ...	Benjamin Overton.
	Sir Henry Hobart.
20 August, 1698 ...	Sir John Austen.
	Robert Henley.
27 September, 1698 ...	Sir William St. Quintin (added).
22 November, 1699... ...	One omitted, Sir Henry Hobart.
18 December, 1701... ..	Thomas Newport.
	Arthur Maynwaring.
1 June, 1702 ...	William Culliford, restored.
14 July, 1703 ...	<i>Renewed Commission on the accession of Queen Anne.</i>
	Sir J. Werden, restored.
15 May, 1705 ...	Richard Breton.
	Thomas Hall.
6 June, 1706 ...	Sir Mathew Dudley.
4 May, 1708 ...	Sir John Stanley.
23 December, 1708... ..	John Shute.
	Mathew Prior.
25 January, 1711 ...	John Bridges.
	Robert Williamson.
17 May, 1714 ...	Edward Gibbon.
	Sir David Nairne.
9 November, 1714. (<i>New Commission on the accession of George I.</i>)	Sir Walter Yonge, restored.
	Sir Mathew Dudley, restored.
4 December, 1714 ...	John Pultney.
	Thomas Walker.
17 March, 1714-15 ...	Sir Charles Peers.
2 January, 1718 ...	Sir Thomas Frankland.
	Sir Charles Peers, restored.
1 October, 1720 ...	Robert Pringle.
	Robert Baylis.
14 April, 1721 ...	Sir John Evelyn.
27 March, 1722 ...	Thomas Maynard.
	Sir Walter Yonge.
27 June, 1723 ...	Sir John Stanley.
	Thomas Walker.
27 June, 1723 ...	Sir Charles Peers.
	Robert Baylis.
27 June, 1723 ...	Sir John Evelyn.
	Thomas Maynard.
27 June, 1723 ...	Sir James Campbell.
	Humphrey Brent.
27 June, 1723 ...	John Campbell.
	Brian Fairfax.
27 June, 1723 ...	Henry Hale.
	George Drummond.
27 June, 1723 ...	John Hill.
	Allan Broderick, afterwards Lord Middleton.
18 October, 1727. (<i>New commission on the accession of George II.</i>)	

APPENDIX.

Appendix III

DATE OF LETTERS PATENT.	NAMES OF COMMISSIONERS.
19 July, 1728	Gwyn Vaughan.
21 September, 1730	George Ross.
14 May, 1731	Wardell George Westby.
28 August, 1731	Sir Robert Baylis.
2 January, 1732	Edward Trelawney.
24 May, 1735	Sir Robert Corbett.
	Richard Chandler.
	Beaumont Hotham.
15 October, 1737	Richard Somers.
	Colin Campbell.
	Edwards Riggs.
29 June, 1741	Isaac Leheup.
12 February, 1741-42	Gwyn Vaughan, restored.
	Sir John Stanley.
	Sir John Evelyn.
	Brian Fairfax.
	John Hill.
9 September, 1742	Sir Robert Baylis.
	Robert Chandler.
	Wardell George Westby.
	Beaumont Hotham.
	Samuel Mead, added.
15 December, 1744	Gwyn Vaughan, from the Scots Commission.
27 July, 1747	William Levinz.
30 December, 1748	Edward Hooper.
14 April, 1750	Sir Miles Stapleton.
17 June, 1752	Thomas Tash.
10 December, 1756	Claudius Amyand.
4 July, 1758	Henry Pelham.
22 January, 1761	<i>Renewed Commission on the accession of George III.</i>
24 March, 1761	John Frederick.
13 December, 1762	Henry Bankes.
	Sir William Musgrave.
15 March, 1763	Joseph Pennington.
	Corbyn Morris.
12 June, 1765	Hon. Henry Grenville.
18 August, 1766	James Jeffreys.
2 December, 1769	Thomas Boone.
18 December, 1776	Welbore, Ellis Agar.
	William Hey.
16 October, 1778	Thomas Allan.
1 April, 1782	Sir Stanr. Porten, Knt.
12 February, 1785	John Pownall.
30 July, 1785	Joah Bates.
29 November, 1786	Sir Alex. Munro, Knt.
	Richard Frewin.
	William Stiles.
23 February, 1788	William Roe.
4 December, 1793	Francis Fownes Luttrell.
25 April, 1797	John Buller.
26 June, 1799	Glocester Wilson.
19 September, 1805	James Hume.
	John Williams.
29 November, 1805	James Willis.
17 September, 1810	Richard Betensen Dean.
22 October, 1812	Snowden, Barne.
6 May, 1813	Henry Richmond.
15 September, 1813	William Boothby.
17 February, 1819	Hon. Edward Stewart.
17 February, 1819	William Thomas Roe.
21 April, 1821	Hon. J. H. Keith Stewart.
	Richard Betenson Dean.
	William Boothby.
	Glocester Wilson.
	John Williams.
13th September, 1823	Henry Richmond.
	William Thomas Roe.
	Hon. J. H. Keith Stewart.
	Edward Earl.
	Hon. A. A. H. Hutchinson.

ENGLAND.

APPENDIX.

Appendix III.

DATE OF LETTERS PATENT.	NAMES OF COMMISSIONERS.
13th September, 1823	Hulton Smith King. Frederick Beilby Watson. } ENGLAND. Francis Seymour Larpent. Henry James Bouverie. Hon. W. Le Poer Trench. } IRELAND. James Smyth. Louis Henry Ferrier. } SCOTLAND. Thomas Bruce.
21 February, 1824	Henry Ellis.
27 November, 1824	George W. Fred. Villiers.
3 January, 1825	Stephen George Lushington.
21 April, 1825	Hon. William Cust.
13 April, 1826	Hon. Heneage Legge.
15 July, 1826	David Munro Binning.
13 March, 1827	Hon. Edw. Richard Stewart.
31 August, 1827	Culling Charles Smith. Augustus G. Stapleton.
26 February, 1829	<i>The order for breaking up the Local Establishments from 5th July, 1829, in Scotland, and 5th January, 1830, in Ireland, and for reducing the number of Commissioners to 11 on vacancies.</i>
24 September, 1829	R. Betenson Dean. Henry Richmond. Wm. Thomas Roe. Hon. Ab. Hely Hutchinson. Henry Jas. Bouverie. Geo. Wm. Fred. Villiers, afterwards Earl of Clarendon. Stephen G. Lushington. Hon. W. Cust. David M. Binning. Hon. Edward R. Stewart. Culling Chas. Smith. Augustus G. Stapleton. Hon. W. Le Poer Trench. } IRELAND. James Smyth.
10 December, 1830	<i>Renewed Commission on the accession of William IV.</i>
28 June, 1834	Lt.-Col. W. L. Maberley.
21 October, 1836	Sir G. H. Freeling, Bart.
24 November, 1837. (<i>Renewed Commission on the accession of Queen Victoria</i>).	Richard Betenson Dean. Henry Richmond. Stephen George Lushington. Hon. William Cust. Hon. Heneage Legge. David Monro Binning. Hon. Edward Richard Stewart. Culling Charles Smith. Sir George Henry Freeling, Bart.
10 September, 1838	R. B. Dean. H. Richmond. S. G. Lushington. Hon. W. Cust. Hon. H. Legge. Hon. E. R. Stewart. Culling C. Smith. Sir G. H. Freeling, Bart. Hon. Stephen Edmund Spring Rice.
29 December, 1841	R. B. Dean. H. Richmond. S. G. Lushington. Hon. W. Cust. Hon. H. Legge. Hon. E. R. Stewart. Culling C. Smith. Hon. S. E. Spring Rice. Rt. Hon. George Robert Dawson.
28 January, 1845	R. B. Dean. H. Richmond. S. G. Lushington. Hon. W. Cust. Hon. E. R. Stewart.

APPENDIX.

DATE OF LETTERS PATENT.	NAMES OF COMMISSIONERS.
28 January, 1845	Calling C. Smith. Hon. S. E. Spring Rice. Rt. Hon. G. R. Dawson. Frederick Goulburn. R. B. Dean. H. Richmond. S. G. Lushington.
4 April, 1845	Hon. E. R. Stewart. Culling C. Smith. Hon. S. E. Spring Rice. Rt. Hon. G. R. Dawson. F. Goulburn. Thomas Pargiter Dickenson.
24 February, 1846	R. B. Dean. H. Richmond. S. G. Lushington. Culling C. Smith. Hon. S. E. Spring Rice. Rt. Hon. G. R. Dawson. F. Goulburn. T. P. Dickenson.
24 February, 1846	Rt. Hon. Sir Thomas Francis Fremantle, Bart. H. Richmond. S. G. Lushington. Culling C. Smith. Hon. S. E. Spring Rice. Rt. Hon. G. R. Dawson. F. Goulburn. T. P. Dickenson.
4 July, 1846	Rt. Hon. Sir T. F. Fremantle, Bart. Edward Saurin, Capt., R.N. Rt. Hon. Sir T. F. Fremantle, Bart. Hon. S. E. Spring Rice. F. Goulburn. E. Saurin, Capt., R.N.
17 May, 1856	Grenville Charles Lennox Berkeley. William Rathbone Greg. Rt. Hon. Sir T. F. Fremantle, Bart. F. Goulburn. E. Saurin, Capt. R.N. G. C. L. Berkeley. W. R. Greg. Ralph William Grey. Rt. Hon. Sir T. F. Fremantle, Bart.
20 December, 1864	F. Goulburn. G. C. L. Berkeley. R. W. Grey. Lt.-Col. Frederick Romilly. Rt. Hon. Sir T. F. Fremantle, Bart.
12 July, 1870	F. Goulburn. G. C. L. Berkeley. Lt.-Col. F. Romilly. Sir Francis Hastings Doyle, Bart. Frederick Goulburn, C.B.
23 December, 1873	Lt.-Col. Frederick Romilly. G. C. L. Berkeley. Sir F. H. Doyle, Bart. Sir Charles Du Cane, K.C.M.G. Lt.-Col. F. Romilly. G. C. L. Berkeley.
1 July, 1878	Sir F. H. Doyle, Bart. Sir C. Du Cane, K.C.M.G. Lt.-Col. F. Romilly. G. C. L. Berkeley.
29 September, 1883	G. C. L. Berkeley. Arthur S. W. C. F. Gore, Viscount Sudley (afterwards Earl of Arran). Sir C. Du Cane, K.C.M.G. Lt.-Col. F. Romilly. G. C. L. Berkeley.
1 January, 1885	Horace Alfred Damer Seymour. Sir C. Du Cane, K.C.M.G.
23 May, 1887	Sir C. Du Cane, K.C.M.G.

APPENDIX.

Appendix III.

DATE OF LETTERS PATENT.	NAMES OF COMMISSIONERS.
23 May, 1887	Herbert Harley Murray, C.B. Horace A. D. Seymour.
10 February, 1890	H. H. Murray, C.B. H. A. D. Seymour.
5 November, 1894... ..	Lewis William Engelbach, C.B. Sir Robert George Crookshank Hamilton, K.C.B.
6 November, 1894... ..	L. W. Engelbach, C.B. Sir R. G. C. Hamilton, K.C.B.
6 May, 1895	John Arrow Kempe. L. W. Engelbach, C.B. Henry William Primrose, C.B., C.S.I. J. A. Kempe. L. W. Engelbach, C.B.

APPENDIX IV.

FEES.

The following is a list (extracted from House of Commons paper 249 of 1831) of certain Officers of the Customs in the Port of London whose emoluments as lately as the year 1831 exceeded £1,000 per annum, and arose principally from Fees, together with the amount of such emoluments in each case :—

	Amount of Salary and Emoluments.		
	£	s.	d.
Receiver of the Grand Receipt	1,824	9	0
Receiver of Wine and Plantation Duties	1,436	5	6
Receiver of Duties Outwards	1,160	14	3
Clerk of the Warrants	2,682	9	0
Cocket Writer	1,699	9	0
”	1,051	0	0
”	1,088	0	0
”	1,868	0	0
”	1,103	0	0
Clerk to the Clerk of the Rates	3,114	3	6
Clerk of the Ships' Entries	1,216	0	0
Assistant Clerk of the Ships' Entries	3,232	8	0
Clerk to the Assistant Clerk of the Ships' Entries	1,811	19	6
Computer of Wine and Plantation Duties	1,463	0	0
Computer on East India Muslins and White Calicoes	1,449	0	0
Clerk to the Receiver of Duties Outwards	1,182	0	0
Clerk of the Affidavits	2,195	0	0
Examiner of Dry Goods	2,141	6	0
Assistant Surveyor Outwards	1,420	0	0
Assistant Surveyor Inwards	2,682	9	0
Clerk to the Register of Debentures	1,190	0	0

INDEX OF ARTICLES now, and formerly, subject to Duty,
with the dates at which the repealed Duties ceased.

ARTICLES.	Date when duty finally ceased to be levied.	Page.
Agates or Cornelians, not set	1845	718
Set	1853	792
Albumen	1853	792
Alganobilla Seed	1845	718
Alkali	1845	718
Alkanet Root	1845	718
Almond Paste	1874	885
Almonds, viz. :—		
Bitter	1845	718
Jordan	1860	793
Of any other sort	1860	793
Aloes	1845	718
Alum	1845	718
Amber, Rough	1845	718
Manufactures of, except Beads	1853	792
Ambergris	1845	718
Amboyna Wood	1866	876
Ammonia, Liquid and Sulphate of	1855	793
Ammunition	1860	793
Anchovies of and from British Possessions	1845	718
Not of and from British Possessions	1853	810
Angelica	1845	718
Animals	1846	718
Annatto	1845	720
Antimony	1845	720
Apples	1860	793
Dried	1860	793
Aquafortis	1853	794
Argol	1845	720
Aristolochia	1845	720
Arms	1860	795
Arrow Root or Powder	1869	882
Arsenic	1845	720
Ashes :—		
Pearl and Pot. of and from any British Possession	1825	424
Other sorts of and from British Possessions	1842	685
All sorts	1845	720
Asphaltum	1845	720
Asses	1846	718
Bacon	1846	720
Balsams	1845	720
Bandstring Twist	1853	794
Barilla	1845	722
Bark	1845	722
Barley, Pearled	1869	882
Barwood	1845	722
Barytes, Sulphate of	1853	794
Basket Rods	1845	722
Baskets	1860	795
Bast Ropes	1853	796
Beads of Glass	1853	796
Of other sorts	1860	797
Beans, Kidney or French	1845	722
Beef	1846	722
Wood	1866	876
Beer, Foreign	Still subject to duty.	
Countervailing duty	1830	563
Berries	1845	722
Birds, viz. :—Singing Birds	1845	722
Biscuits and Bread	1869	882
Bitumen Judaicum	1845	722
Blacking	1853	796
Black Wood	1866	876
Bladders	1845	724
Bones of Cattle	1845	724
Books—Editions printed prior to the year 1801	1853	796
All sorts	1861	868
Boracic Acid	1845	724
Borax or Tincal	1845	724
Bottles, of Earth or Stone, Full	1834	578
Empty	1846	724
Bottles of Glass	1853	814
Bounty on Cordage and Linen	1832	561
Boxes of all sorts	1860	799

NOTE.—The sub-heads of the principal articles are not separately mentioned in this index, e.g., Sugar, Spirits, Cotton, Linen, are enumerated shortly, as such, although they comprised many sub-heads bearing different rates of duty.

Index of Articles.

ARTICLES.	Date when duty finally ceased to be levied.	Page.
Box Wood	1866	876
Bran	1853	798
Brass Powder, Old and Wire	1853	798
Brazil Wood	1845	724
Bricks or Clinkers	1853	798
Brimstone	1845	724
Bristles	1845	724
Bronze :—		
All Works of Art	1845	726
Powder	1853	798
Other Manufactures of	1860	799
Brushes, Paint	1853	798
Buckwheat	1869	882
Bugles of Glass	1853	796
Bullion. No duty since	1660	—
(It is probable that there has never been any duty on Bullion.)		
Bull Rushes	1845	726
Butter... ..	1860	799
Buttons	1853	798
Cables... ..	1853	798
In use on a British Ship	1828	439
Cameos, not set	1853	800
Set	1860	819
Camomile Flowers	1845	726
Camphor, Unrefined	1845	726
Refined	1853	800
Camwood	1845	726
Candles	1860	861
Countervailing Duty	1832	563
Candlewick	1845	726
Canella Alba... ..	1845	726
Canes, viz. :—		
Rattans, not Ground, Bamboo and Reed Canes	1845	726
Or Sticks, unenumerated	1845	728
Walking... ..	1860	801
Cantharides	1853	800
Caoutchouc	1845	728
Manufactures	1860	801
Capers	1860	801
Cardamons	1845	728
Cards, Playing	Still subject to duty	
Carmine	1853	800
Carriages of all sorts	1853	800
Casks, empty	1853	800
Cassia, Buds and Fistula	1845	728
Lignea	1860	801
Castor	1845	728
Casts of Busts, &c.	1846	728
Catlings, Harpstrings, &c.	1853	802
Caviare	1846	728
Cedar Wood	1866	876
Chalk, Unmanufactured	1845	728
Manufactured	1853	802
Cheese... ..	1860	803
Cherries, Raw	1860	803
Dried	1874	885
Cherry Wood... ..	1866	876
Chicory	Still subject to duty.	
China Root	1845	730
China or Porcelain Ware	1860	803
Chip or Willow for Plating	1845	730
Chloride of Lime	1858	803
Chloral Hydrate	{ Still subject to duty.	
Chloroform	{	
Cider	1853	802
Cigars... ..	Still subject to duty.	
Cinders	1845	730
Cinnabaris Nativa	1845	730
Cinnamon	1860	803
Citrate of Lime	1845	730
Citric Acid	1845	730
Citron preserved with Salt	1853	802
Civet	1845	730
Clocks	1860	805
Cloves... ..	1860	805
Coals, Culin or Cinders	1845	730
Export duties	1850	785
Coastwise Duties	1831	557
Cobalt	1845	730
Oxide of... ..	1853	804
Cochineal	1845	730
Cochinella Wood	1866	876
Coco Nuts	1845	754

Index of Articles.

ARTICLES.	Date when duty finally ceased to be levied.	Page.
Cocoa	Still subject to duty	805
Coculus Indicus	1860	805
Coffee	Still subject to duty.	732
Coir Rope, Old and New ; cut into lengths not exceeding 3 feet each	1845	732
Other sorts	1853	804
Collodion	Still subject to duty.	732
Colocynth	1845	732
Columba Root	1845	732
Comfits	1874	885
Confectionery	1874	885
Confectionery made with Spirit	Still subject to duty.	804
Copper Ore, Regulus Old, Part Wrought. In Plates and Wire.	1853	804
Manufactures	1860	805
Copperas	1845	732
Coral	1845	732
Negligès... ..	1860	807
Cordage	1853	806
In actual use of a British Ship	1828	451
Cork	1845	734
Corks, Ready Made... ..	1861	866
Fishermen's	1853	806
Corn and Grain	1869	882
Cotton Yarn	1845	734
Manufactures of, not being articles wholly or in part manufactured of		
Cotton	1846	734
Articles or Manufactures of Cotton made up	1860	807
Cowries	1853	806
Cranberries	1846	734
Crayons	1853	806
Cream of tartar	1845	734
Crystal, Rough	1845	734
Cut or Manufactured	1853	808
Cubebs	1845	734
Cucumbers, preserved in Salt	1853	808
Culm	1845	730
Currants	Still subject to duty.	734
Cutch	1845	734
Dates	1860	809
Diamonds	1787	—
Diamonds had been free of Customs duty under the Revenue Acts from the passing of the Act 6 Geo. II., c. 7, in 1733, but they were at that time, and continued to be, liable to a duty of 5 per cent. on their value for the benefit of the East India Company by 9 & 10 William III., c. 44. They finally became free of duty entirely and exempt from entry at the Custom House by 27 Geo. III., c. 13.		
Dice	1867	867
Divi Divi	1845	734
Down	1845	736
Drugs, except Extracts and some other preparations... ..	1845	736
Earthenware... ..	1860	809
Ebony... ..	1866	876
Eggs	1860	809
Elder-flower Water	1853	808
Elephant's Teeth	1845	778
Embroidery	1860	809
Enamel	1846	736
Essences, except Essence of Spruce	1860	811
Essence of Spruce	1881	893
Ether Acetic... ..		
Butyric		
Sulphuric	Still subject to duty.	
Ethyl, Iodide of		
Export duties on Wools and Skins and Manufactures of Wool	1844	713
All duties	1850	785
Extracts or preparations of, viz. :—		
Bark for dyeing, chestnut, quercitron, logwood, sufflower, or of other vegetable substances for tanning or other manufactures	1853	810
All others	1860	811
Feathers for Beds	1845	736
Undressed	1845	736
Dressed	1860	811
Figs	Still subject to duty.	
Fish, viz. :—		
Fresh, of British taking	1562	—
Lobsters... ..	1714	—
Turbot	1853	810
Turbot were free of import duty from 1714 to 1842. From 1842 to 1853 they were subject to duty.		
All sorts... ..	1853	810

Index of Articles.

ARTICLES.	Date when duty finally ceased to be levied.	Page.
Flasks in which Olive Oil was imported	1845	738
Flax or Tow of Flax	1845	738
Flocks... ..	1845	738
Flour and Meal	1869	882
Flower Roots	1845	738
Flowers, Artificial	1860	813
Frames for Pictures, Prints, and Drawings	1853	812
Fruit, Raw	1860	813
Fustic... ..	1845	738
Gallic Powder	1845	738
Galls	1845	738
Gamboge	1845	738
Garnets, not set	1845	738
Set	1860	819
Garancine	1845	738
Gauze of Thread	1853	812
Gelatine	1846	738
Gentian	1845	738
Ginger	1860	813
Preserved	1874	885
Ginseng	1845	738
Glass :—		
All Glass except Window Glass, Flint Cut Glass, and Ornamental Glass	1853	812
Window Glass	1857	813
All other Glass	1860	813
Countervailing duties... ..	1828	563
Glover's Clippings	1845	740
Glue	1846	740
Goods, Unmanufactured. The Customs Acts of 1845 (8 & 9 Vic., c. 12 & 90) freed from duty all unmanufactured goods not specifically subjected to duty under their provisions, provided such goods were not prohibited to be imported. Immediately prior to 1845 all unmanufactured goods which were not enumerated as being subject to specific rates of duty were charged at the general rate of 5 per cent. on their value	1845	784
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