

The Sugar Act : 1764

An act for granting certain duties in the British colonies and plantations in America, for continuing, amending, and making perpetual, an act passed in the sixth year of the reign of his late majesty King George the Second, (intituled, An act for the better securing and encouraging the trade of his Majesty's sugar colonies in America;) for applying the produce of such duties, and of the duties to arise by virtue of the said act, towards defraying the expences of defending, protecting, and securing the said colonies and plantations; for explaining an act made in the twenty fifth year of the reign of King Charles the Second, (intituled, An act for the encouragement of the Greenland and Eastland trades, and for the better securing the plantation trade;) and for altering and disallowing several drawbacks on exports from this kingdom, and more effectually preventing the clandestine conveyance of goods to and from the said colonies and plantation, and improving and securing the trade between the same and Great Britain.

Whereas it is expedient that new provisions and regulations should be established for improving the revenue of this kingdom, and for extending and securing the navigation and commerce between Great Britain and your Majesty's dominions in America, which, by the peace, have been so happily enlarged: and whereas it is just and necessary, that a revenue be raised, in your Majesty's said dominions in America, for defraying the expences of defending, protecting, and securing the same; we, your Majesty's most dutiful and loyal subjects, the commons of Great Britain, in parliament assembled, being desirous to make some provision, in this present session of parliament, towards raising the said revenue in America, have resolved to give and grant unto your Majesty the several rates and duties herein after-mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, there shall be raised, levied, collected, and paid, unto his Majesty, his heirs and successors, for and upon all white or clayed sugars of the produce or manufacture of any colony or plantation in America, not under the dominion of his Majesty, his heirs and successors; for and upon indigo, and coffee of foreign produce or manufacture; for and upon wines (except French wine;) for and upon all wrought silks, bengals, and stuffs, mixed with silk or herbs of the manufacture of Persia, China, or East India, and all callico painted, dyed, printed, or stained there; and for and upon all foreign linen cloth called Cambrick and French Lawns, which shall be imported or brought into any colony or plantation in America, which now is, or hereafter may be, under the dominion of his Majesty, his heirs and successors, the several rates and duties following; that is to say,

For every hundred weight avoirdupois of such foreign white or clayed sugars, one pound two shillings, over and above all other duties imposed by any former act of parliament.

For every pound weight avoirdupois of such foreign indigo, six pence.

For every hundred weight avoirdupois of such foreign coffee, which shall be imported from any place, except Great Britain, two pounds, nineteen shillings, and nine pence.

For every ton of wine of the growth of the Madeiras, or of any other island or place from whence such wine may be lawfully imported, and which shall be so imported from such islands or place, the sum of seven pounds

For every ton of Portugal, Spanish, or any other wine (except French wine) imported from Great Britain, the sum of ten shillings.

For every pound weight avoirdupois of wrought silks, bengals, and stuffs, mixed silk or herbs, of the manufacture of Persia, China, or East India, imported from Great Britain, two shillings.

For every piece of callico painted, dyed, printed, or stained, in Persia, China, or East India, imported from Great Britain, two shillings and six pence.

For every piece of foreign linen cloth, called Cambrick, imported from Great Britain, three shillings.

For every piece of French lawn imported from Great Britain, three shillings.

And after those rates for any greater or lesser quantity of such goods respectively.

II. And it is hereby further enacted by the authority aforesaid, That from and after the said twenty ninth day of September, one thousand seven hundred and sixty four, there shall also be raised, levied, collected, and paid, unto his Majesty, his heirs and successors, for and upon all coffee and pimento of the growth and produce of any British colony or plantation in America, which shall be there laden on board any British ship or vessel, to be carried out from thence to any other place whatsoever, except Great Britain, the several rates and duties following; that is to say,

III. For every hundred weight avoirdupois of such British coffee, seven shillings.

For every pound weight avoirdupois of such British pimento, one halfpenny.

And after those rates for any greater or lesser quantity of such goods respectively.

IV. And whereas an act was made in the sixth year of the reign of his late majesty King George the Second, intituled, An act for the better securing and encouraging the trade of his Majesty's sugar colonies in America, which was to continue in force for five years, to be computed from the twenty fourth day of June, one thousand seven hundred and thirty three, and to the end of the then next session of parliament, and which, by several subsequent acts made in the eleventh, the nineteenth, the twenty sixth, and twenty ninth, and the thirty first years of the reign of his said late Majesty, was, from time to time, continued; and, by an act made in the first year of the reign of his present Majesty, was further continued until the end of this present session of parliament; and although the said act hath been found in some degree useful, yet it is highly expedient that the same should be altered, enforced, and made more effectual; but, in consideration of the great distance of several of the said colonies and plantations from this kingdom, it will be proper further to continue the said act for a short space, before any alterations and amendments shall take effect, in order that all persons concerned may have due and proper notice thereof; be it

therefore enacted by the authority aforesaid, That the said act made in the sixth year of the reign of his late majesty King George the Second, intituled, An act for the better securing and encouraging the trade of his Majesty's sugar colonies in America, shall be, and the same is hereby further continued, until the thirtieth day of September, one thousand seven hundred and sixty four.

V. And it be further enacted by the authority aforesaid, That from the twenty ninth day of September, one thousand seven hundred and sixty four, the said act, subject to such alterations and amendments as are herein after contained, shall be, and the same is hereby made perpetual.

VI. And it be further enacted by the authority aforesaid, That in lieu and instead of the rate and duty imposed by the said act upon molasses and syrups, there shall, from and after the said twenty ninth day of September, one thousand seven hundred and sixty four, be raised, levied, collected, and paid, unto his Majesty, his heirs and successors, for and upon every gallon of molasses or syrups, being the growth, product, or manufacture, of any colony or plantation in America, not under the dominion of his Majesty, his heir or successors, which shall be imported or brought into any colony or plantation in America, which now is, or hereafter may be, under the dominion of his Majesty, his heirs or successors, the sum of three pence.

VII. And it be hereby further enacted by the authority aforesaid, That the said rates and duties hereby charged upon such foreign white or clayed sugars, foreign indigo, foreign coffee, wines, wrought silks, bengals, and stuffs, mixed with silk or herbs, callico, cambricks, French lawns, and foreign molasses or syrups, imported into any British American colony or plantation shall be raised, levied, collected, and paid, in the same manner and form, and by such rules, ways and means, and under such penalties and forfeitures (not otherwise altered by this act) as are mentioned and expressed in the said act of parliament, made in the sixth year of the reign of his late majesty King George the Second, with respect to the raising, levying, collecting, and payment, of the rates and duties thereby granted; and that the aforesaid duties hereby charged upon British coffee and pimento, exported from any British colony or plantation, shall be raised, levied, collected, and paid, in the same manner and form, and forfeitures, as are mentioned and referred unto in an act of parliament, made in the twenty fifth year of the reign of King Charles the Second, intituled, An act for the encouragement of the Greenland and Eastland trades, and for the better securing the plantation trade, with respect to the raising, levying, collecting, and payment of the rates and duties thereby granted upon the several goods therein particularly enumerated: and that all powers, penalties, provisions, articles, and clauses, in those acts respectively contained and referred unto (except in such cases where any alteration is made by this act) shall be observed, applied, practised, and put in execution, for the raising, levying, collecting, and answering, the respective rates and duties granted by this act, as fully and effectually, as if the same were particularly and at large re-enacted in the body of this present act, and applied to the rates and duties hereby imposed; and as fully and effectually, to all intents and purposes, as the same could have been at any time put in execution, for the like purposes, with respect to the rates and duties granted by the said former acts.

VIII. Provided always, and it is hereby further enacted by the authority aforesaid, That if the importer of any wines shall refuse to pay the duties hereby imposed thereon, it shall and may be lawful for the collector, or other proper officer of the customs where such wines shall be

imported, and he is hereby respectively required to take and secure the same, with the casks or other package thereof, and to cause the same to be publickly sold, within the space of twenty days at the most after such refusal made, and at such time and place as such officer, shall, by four or more days publick notice, appoint for that purpose; which wine shall be sold to the best bidder, and the money arising by the said duties, together with the charges that shall have been occasioned by the said sale; and the overplus, if any, shall be paid to such importer, or any other person authorized to receive the same.

IX. Provided also, That if the money offered for the purchase of such wine shall not be sufficient to discharge the duty and charges aforesaid, then, and in every such case, the collector, or other proper officer, shall cause the wine to be staved, split, or otherwise destroyed, and shall return the casks or other package wherein the same was contained to such importer.

X. And it is hereby declared and enacted, That every piece of callico intended to be charged with the duty herein beforementioned, if of the breadth of one yard and a quarter or under, shall not exceed in length ten yards; and if above that breadth, shall not exceed six yards in length, and that every piece of cambrick and French lawn shall contain thirteen ells each, and shall pay duty for the same in those proportions for any greater or lesser quantity, according to the sum herein before charged upon each piece of such goods respectively.

XI. And it is hereby further enacted by the authority aforesaid, That all the monies which, from and after the twenty ninth day of September, one thousand seven hundred and sixty four shall arise by the several rates and duties herein before granted; and also by the duties which, from and after the said twenty ninth day of September, one thousand seven hundred and sixty four, shall be raised upon sugars and paneles, by virtue of the said act made in the sixth year of the reign of his said late majesty King George the Second (except the necessary charges of raising, collecting, levying, recovering, answering, paying, and accounting for the same) shall be paid into the receipt of his Majesty's Exchequer, and shall be entered separate and apart from all other monies paid or payable to his Majesty, his heirs or successors: and shall be there reserved, to be, from time to time, disposed of by parliament, towards defraying the necessary expences of defending, protecting, and securing, the British colonies and plantations in America,

XII. And it is hereby further enacted by the authority aforesaid, That from and after the tenth day of September, one thousand seven hundred and sixty four, upon the exportation of any sort of wine (except French wines) from this kingdom to any British colony or plantation in America, as merchandize, the exporter shall be paid, in lieu of all former drawbacks, a drawback or allowance of all the duties paid upon the importation of such wine, except the sum of three pounds ten shillings per ton, part of the additional duty of four pounds per ton, granted by an act made in the last session of parliament (intituled, An act for granting to his Majesty several additional duties upon wines imported into this kingdom, and certain duties upon all cyder and perry, and for raising the sum of three millions five hundred thousand pounds, by way of annuities and lotteries, to be charged on the said duties) and also except such part of the duties paid upon wines imported by strangers or aliens, or in foreign ships, as exceeds what would have been payable upon such wines, if the same had been imported by British subjects and in British ships; any law, custom, or usage, to the contrary notwithstanding; which drawback or allowance shall be made in such manner, and under such rules, regulations, penalties, and forfeitures, in all

respects, as any former drawback or allowance, payable out of the duties of customs upon the exportation of such wine, was, could, or might be made, before the passing of this act.

XIII. Provided always, and it is hereby further enacted, That upon the entry of any such wine for exportation to any British colony or plantation in America, and before any debenture shall be made out for allowing the drawback thereon, the exporter shall give bond, with sufficient security, to his Majesty, his heirs and successors, to be approved of by the collector, or other principal officer of the customs at the port of exportation, in treble the amount of the drawback payable for the goods, that the same, and every part thereof, shall (the danger of the seas and enemies excepted) be really and truly exported to, and landed in, some British colony or plantation in America, and that the same shall not be exported, or carried to any other place or country whatsoever, nor relanded in any part of Great Britain, Ireland, or the islands of Guernsey, Jersey, Alderney, Sark, or Man or either of them: and such bonds shall not be delivered up nor discharged, until a certificate shall be produced, under the hands and seals of the collector or other principal officer of the customs at the port or place where such goods shall be landed, testifying the landing thereof: and the condition of such bond shall be, to produce such certificate in eighteen months from the date of the bonds (the dangers of the seas and enemies excepted.) And it is hereby further enacted by the authority aforesaid, That from and after the first day of May, one thousand seven hundred and sixty four, no part of the rate or duty, commonly called The old subsidy, shall be repaid or drawn back for any foreign goods of the growth, production, or manufacture, of Europe, or the East Indies, which shall be exported from this kingdom to any British colony or plantation in America (wines, white callicoës, and muslins, only excepted;) any law, custom, or usage, to the contrary notwithstanding.

XIV. And it is hereby further enacted by the authority aforesaid, That from and after the tenth day of September, one thousand seven hundred and sixty four, upon the exportation of any sort of white callicoës or muslins, except as herein after is mentioned, from this kingdom to any British colony or plantation in America, besides the one half of the rate or duty commonly called The old subsidy, which now remains, and is not drawn back for the same, there also shall not be repaid or drawn back the further sum of four pounds fifteen shillings for every hundred pounds of the true and real value of such goods, according to the gross price at which they were sold at the sale of the united company of merchants trading to the East Indies, being the third part of the net duties granted thereon respectively by two several acts of parliament, the one made in the eleventh and twelfth year of the reign of King William the Third, intituled, An act for the laying further duties upon wrought silks, muslins, and some other commodities of the East Indies, and for enlarging the time for purchasing certain reversionary annuities therein mentioned; and the other made in the third and fourth year of the reign of Queen Anne, intituled, An act for continuing duties upon low wines, and upon coffee, tea, chocolate, spice, and pictures, and upon hawkers, pedlars, and petty chapmen, and upon muslins; and for granting new duties upon several of the said commodities, and also upon callicoës, China-ware, and drugs; any law, custom, or usage to the contrary notwithstanding.

XV. Provided always, and be it further enacted by the authority aforesaid, That until the first day of March, one thousand seven hundred and sixty five, upon the exportation from this kingdom, to any British colony or plantation in America of white callicoës or muslins only as were sold on or before the twenty fifth day of March, one thousand seven hundred and sixty four, at the sale of

the united company of merchants trading to the East Indies, such and the same drawbacks shall be allowed as are now payable upon the exportation of the said goods.

XVI. And be it further enacted by the authority aforesaid, That if any merchant or other person, shall from and after the said fifth day of May, one thousand seven hundred and sixty four, enter any goods for exportation to parts beyond the seas, in order to obtain any drawback not allowed by this act upon the exportation of such goods to the said British colonies or plantations in America, and the said goods shall nevertheless be carried to any British colony or plantation in America, and landed there contrary to the true intent and meaning hereof, that then, and in such case, the drawback shall be forfeited, and the exporter of such goods, and the master of the ship or vessel on board which the same were loaden and exported, shall forfeit double the amount of the drawback paid or to be paid for the same, and also treble the value of the said goods.

XVII. And it is further enacted by the authority aforesaid, That from and after the said first day of May, one thousand seven hundred and sixty four, if any goods, not allowed to draw back any part of the old subsidy, or any other duty by this act, shall be entered for exportation from this kingdom to any other place beyond the seas, except to some British colony or plantation in America, in every case where the exporter is required, by any law now in force, to swear that such goods are not landed or intended to be landed in Great Britain, Ireland, or the isle of Man, there shall also be added to and included in, the oath upon the debenture, for such goods, "any British colonies or plantations in America."

XVIII. And be it further enacted by the authority aforesaid, That from and after the twenty ninth day of September, on thousand seven hundred and sixty four, no rum or spirits of the produce or manufacture of any of the colonies or plantations in America, not in the possession or under the dominion off his Majesty, his heirs or successors, shall be imported or brought into any of the colonies or plantations in America which now are, or hereafter may be, in the possession or under the dominion of his Majesty, his heirs or successors, upon forfeiture of all such rum or spirits, together with the ship or vessel in which the same shall be imported, with the tackle, apparel, and furniture thereof; to be seized by any officer or officers of his Majesty's customs, and prosecuted in such manner and form as herein after is expressed; any law, custom, or usage, to the contrary notwithstanding.

XIX. And it is hereby further enacted and declare by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, nothing in the before-recited act made in the fifth year of the reign of his late majesty King George the Second, or any other act of parliament, shall extend, or be construed to extend, to give liberty to any person or persons whatsoever to import into the kingdom of Ireland any sort of sugars, but such only as shall be fairly and bona fide loaden and shipped in Great Britain, and carried directly from thence in ships navigated according to law.

XX. And, for the better preventing frauds in the importation of foreign sugars and paneles, rum and spirits, molasses and syrups, into any of his Majesty's dominions, under pretence that the same are the growth, produce, or manufacture, of the British colonies or plantations, it is further enacted by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, every person or persons loading on board any ship or

vessel, in any of the British colonies or plantations in America, any rum or spirits, sugars or paneles, molasses or syrups, as of the growth, product, or manufacture, of any British colony or plantation, shall, before the clearing out of the said ship or vessel, produce and deliver to the collector or other principal officer of the customs at the loading port, an affidavit signed and sworn to before some justice of the peace in the said British colonies or plantation, either by the grower, maker, or shipper, of such goods, or his or their known agent or factor, expressing, in words at length and not in figure, the quality of the goods so shipped, with the number and denomination of the packages, and describing the name or names of the plantation or plantations, and the name of the colony where the same grew or were produced and manufactured; which affidavit shall be attested, under the hand of the said justice of the peace, to have been sworn to in his presence; who is hereby required to do the same without fee or reward: and the collector or other principal officer of the customs to whom such affidavit shall be delivered, shall thereupon grant to the master, or other person having the charge of the ship or vessel, a certificate under his hand and seal of office (without fee or reward) of his having received such affidavit pursuant to the directions of this act; which certificate shall express the quality of the goods shipped on board such ship or vessel, with the number and denomination of the packages: and such collector or other principal officer of the customs shall also (without fee or reward) within thirty days after the sailing of the ship or vessel, transmit an exact copy of the said affidavit to the secretary's office for the respective colony or plantation where the goods were shipped, on forfeiture of five pounds.

XXI. And it is further enacted, That upon the arrival of such ship or vessel into the port of her discharge, either in Great Britain or any other port of his Majesty's dominions, where such goods may be lawfully imported, the master or other person taking the charge of the ship or vessel shall, at the time he makes his report of his cargo, deliver the said certificate to the collector or other principal officer of the customs, and make oath before him, that the goods so reported are the same that are mentioned in the said certificate, on forfeiture of one hundred pounds; and if any rum or spirits, sugars or paneles, molasses or syrups, shall be imported or found on board any such ship or vessel, for which no such certificate shall be produced, or which shall not agree therewith, the same shall be deemed and taken to be foreign rum and spirits, sugar and paneles, molasses and syrups, and shall be liable to the same duties, restrictions, regulations, penalties, and forfeitures, in all respects, as rum, spirits, sugar, paneles, molasses, and syrups, of the growth, produce, or manufacture, of any foreign colony or plantation, would respectively be liable to by law.

XXII. Provided always, That if any rum or spirits, sugar or paneles, molasses or syrups, shall be imported into Great Britain from any British colony or plantation in America, without being included in such certificate as is herein before directed, and it shall be made to appear, to the satisfaction of the commissioners of his Majesty's customs at London or Edinburgh respectively, that the goods are really and truly the produce of such British plantation or colony, and that no fraud was intended, it shall and may in such case be lawful for the said respective commissioners to permit the said goods to be entered, upon the payment of the like duties as such goods would be liable to if this law had not been made.

XXIII. And whereas by an act of parliament made in the twelfth year of the reign of King Charles the Second, intituled, An act for encouraging and increasing of shipping and navigation,

and several subsequent acts of parliament which are now in force, it is amongst other things, directed, that for every ship or vessel that shall load any commodities, in those acts particularly enumerated, at any British plantation, being the growth, product, or manufacture thereof, bonds shall be given with one surety, to the value of one thousand pounds, if the ship be of less burthen than one hundred tons, and of the sum of two thousand pounds; if the ship be of greater burthen, that the same commodities shall be brought by such ship or vessel to some other British plantation, or to some port in Great Britain; notwithstanding which, there is great reason to apprehend such goods are frequently carried to foreign parts, and landed there: and whereas great quantities of foreign molasses and syrups are clandestinely run on shore in the British colonies, to the prejudice of the revenue, and the great detriment of the trade of this kingdom, and it's American plantations: to remedy which practices for the future, be it further enacted by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, bond and security, in the like penalty, shall also be given to the collector or other principal officer of the customs at any port or place in any of the British American colonies or plantations, with one surety besides the master of every ship or vessel that shall lade or take on board there any goods not particularly enumerated in the said acts, being the product or manufacture of any of the said colonies or plantations, with condition, that, in case any molasses or syrups, being the produce of any of the plantations, not under the dominions of his Majesty, his heirs or successors, shall be laden on board such ship or vessel, the same shall (the danger of the seas and enemies excepted) be brought, without fraud or wilful diminution, by the said ship or vessel to some of his Majesty's colonies or plantations in America, or to some port in Great Britain; and that the master or other person having the charge of such ship or vessel, shall, immediately upon his arrival at every port or place in Great Britain, or in the British American colonies and plantations, make a just and true report of all the goods laden on board such ship or vessel under their true and proper denominations; and if any such non-enumerated goods shall be laden on board any such ship or vessel before such bond shall be given, the goods so laden together with the ship or vessel and her furniture shall be forfeited, and shall and may be seized by any officer of the customs, and prosecuted in the manner herein after directed.

XXIV. And it is hereby further enacted by the authority aforesaid, That every master or person having the charge of any ship or vessel shall, before he departs from any British colony or plantation where he receives his lading, take a certificate under the hands and seals of the collector or other principal officer of the customs there (which certificate such officers are hereby required to grant without fee or reward) that bond hath been given, pursuant to the directions of this or any other act of parliament, as the case shall require; and the master or person having the charge of such ship or vessel, shall keep such certificate in his custody till the voyage is compleated, and shall then deliver the same up to the collector or other chief officer of the customs at the port or place where he shall discharge his lading, either in Great Britain, or any British American colony or plantation, on forfeiture of one hundred pounds for each and every offence.

XXV. And it is hereby further enacted, That if any British ship or vessel laden, as aforesaid, with any goods of the produce or manufacture of any British colony or plantation in America, or having on board any molasses or syrups the produce of any foreign colony or plantation, shall be discovered by any officer of his Majesty's customs within two leagues of the shore of any British colony or plantation in America, and the master or person taking charge of such ship or

vessel shall not produce a certificate that bond has been given, pursuant to the direction of this or any other act of parliament, as the case may require; or if he shall not produce certificate to the collector or other chief officer of the customs where he shall arrive, either in Great Britain or any British American colony or plantation, such ship or vessel, with her tackle, apparel, and furniture, and all the goods therein laden, shall be forfeited, and shall and may be seized and prosecuted as herein after is directed.

XXVI. And it is hereby further enacted by the authority aforesaid, That the said bond directed to be given by this act with respect to such non-enumerated goods, shall continue in force for one year from and after the completion of the voyage; and in case no fraud shall appear within that time, it shall be lawful for the commissioners of his Majesty's customs, or any four or more of them, to direct the said bond to be delivered up.

XXVII. And it is hereby enacted by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, all coffee, pimento, cocoa nuts, whale fins, raw silks, hides and skins, pot and pearl ashes, of the growth, production, or manufacture, of any British colony or plantation in America, shall be imported directly from thence into this kingdom, or some other British colony or plantation, under the like securities, penalties, and forfeitures, as are particularly mentioned in two acts of parliament made in the twelfth and twenty fifth years of the reign of King Charles the Second, the former intituled, An act for the encouraging and increasing of shipping and navigation, and the latter intituled, An act for the encouragement of the Greenland and eastland trades and for the better securing the plantation trade, or either of them, with respect to the goods in those acts particularly enumerated; any law, custom, or usage, to the contrary notwithstanding.

XXVIII. And it is hereby further enacted by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, no iron, nor any sort of wood, commonly called Lumber, as specified in an act passed in the eighth year of the reign of King George the First, intituled, An act for giving further encouragement of the importation of naval stores, and for other purposes therein mentioned, of the growth, production, or manufacture, of any British colony or plantation in America, shall be there loaden on board any ship or vessel to be carried from thence, until sufficient bond shall be given, with one surety besides the master of the vessel, to the collector or other principal officer of the customs at the loading port in a penalty of double the value of the goods, which condition, that the said goods shall not be landed in any part of Europe except Great Britain; which bonds shall be discharged in the manner hereafter mentioned; that is to say, for such of the said goods as shall be entered for, or landed in, Great Britain, the condition of the bonds shall be, to bring a certificate in discharge thereof within eighteen months from the date of the bond; and within eighteen months from the date of the bond; and within six months for such of the said goods as shall be entered for, or landed in, any of the British colonies or plantations in America; which respective certificates shall be under the hands and seals of the collector or other principal officer of the customs resident at the port or place where such goods shall be landed, testifying the landing thereof; and for such of the said goods as shall be entered for, or landed at, any other place in America, Africa, or Asia, to bring the like certificate within twelve months, under the common seal of the chief magistrate, or under the hands and seals of two known British merchants residing there; or such bond or bonds shall be discharged, in either of the said cases, by proof

upon oath made by credible persons, that the said goods were taken by enemies, or perished in the seas.

XXIX. And, for the better preventing frauds in the importation or exportation of goods that are liable to the payment of duties, or are prohibited, in the British colonies or plantations in America, it is further enacted by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, no goods, wares, or merchandizes, of any kind whatsoever, shall be shipped or laden on board any ship or vessel in any of the British colonies or plantations in America, to be carried from thence to any other British colony or plantation, without a sufferance or warrant first had and obtained from the collector or other proper officer of the customs at the port or place where such goods shall be intended to be put on board; and the master of every such ship or vessel shall, before the same be removed or carried out from the port or place where he takes in his lading, take out a cocket or cockets expressing the quantity and quality of the goods, and marks of the package, so laden, with the merchants names by whom shipped and to whom consigned; and if they are goods that liable to the payment of any duty, either upon the importation into, or upon the exportation from, the said colonies or plantation, the said cocket or cockets shall likewise distinctly specify that the duties have been paid for the same, referring to the times or dates of entry and payment of such duties, and by whom they were paid; which cocket or cockets shall be produced by the master of such ship or vessel, to the collector or other principal officer of the customs at the port of place where such ship or vessel shall arrive in any of the British colonies or plantations in America, before any part of the goods are unladen or put on shore: and if any goods or merchandizes shall be shipped as aforesaid without such sufferance, or the vessel shall depart and proceed on her voyage without such cocket or cockets are produced at the port of place of discharge, or if the goods do not agree in all respects therewith, the goods, in any of either of those cases, shall be forfeited and lost; and any officer of his Majesty's customs is hereby empowered to stop any such ship or vessel, bound aforesaid, which shall be discovered within two leagues of the shore of any of the said British colonies or plantations in America, and to seize and take from thence all the goods which shall be found on board such ship or vessel for which no such cocket or cockets shall be produced to him.

XXX. And whereas British vessels arriving from foreign parts at several of the out ports of this kingdom, fully or in part laden abroad with goods that are pretended to be destined to some foreign plantation, do frequently take on board some small parcels of goods in this kingdom which are entered outwards for some British colony or plantation, and a cocket and clearance thereupon granted for such goods, under cover of which the whole cargoes of such vessels are clandestinely landed in the British American dominions, contrary to several acts of parliament now in force, to the great prejudice of the trade and revenue of the kingdom; for remedy whereof, be it further enacted by the authority aforesaid, That from and after the first day of May, one thousand seven hundred and sixty four, no ship or vessel shall, upon any pretence whatsoever, be cleared outwards from any port of this kingdom, for any land, island, plantation, colony, territory, or place, to his Majesty belonging, or which shall hereafter belong unto or be in the possession or under the dominion of his Majesty, his heirs or successors, in America, unless the whole and entire cargo of such ship or vessel shall be bona fide, and without fraud, laden and shipped in this kingdom; and any officer of his Majesty's customs is hereby empowered to stop any British ship or vessel arriving from any part of Europe, which shall be discovered within two

leagues of the shore of any of the said British colonies or plantations in America, and to seize and take from thence, as forfeited, any goods (except as herein after mentioned) for which the master or other person taking the charge of such ship or vessel shall not produce a cocket or clearance from the collector or proper officer of his Majesty's customs, certifying that the said goods were laden on board the said ship or vessel in some port of Great Britain.

XXXI. Provided always, That this act shall not extend, nor be construed to extend, to forfeit, for want of such cocket or clearance, any salt laden in Europe for the fisheries in New England, Newfoundland, Pennsylvania, New York, and Nova Scotia, or any other place to which salt is or shall be allowed by law to be carried; wines laden in the Madeiras, of the growth thereof; and wines of the growth of the Western Islands, or Azores, and laden there; nor any horses, victuals, or linen cloth, of and from Ireland, which may be laden on board such ships or vessels.

XXXII. And it is hereby further enacted, That if any person or persons shall counterfeit, raise, alter, or falsify, any affidavit, certificate, sufferance, cocket, or clearance, required or directed by this act, or shall knowingly or willingly make use of any affidavit, certificate, sufferance, cocket, or clearance, so counterfeited, raised, altered, or falsified, such person or persons shall knowingly or willingly, or every such offence, forfeit the sum of five hundred pounds; and such affidavit, certificate, sufferance, cocket, or clearance, shall be invalid and of no effect.

XXXIII. And whereas by an act of parliament, made in the ninth year of the reign of his late majesty King George the Second, intituled, An act for indemnifying persons who have been guilty of offences against the laws made for securing the revenue of customs and excise, and for enforcing those laws for the future, and by other acts of parliament since made, which are now in force, in order to prevent the clandestine landing of goods in this kingdom from vessels which hover upon the coasts thereof, several goods and vessels, in those laws particularly mentioned and described, are declared to be forfeited, if such vessels are found at anchor, or hovering within two leagues of the shore of this kingdom, without being compelled thereto by necessity or distress of weather; which laws have been found very beneficial to the publick revenue: and whereas, if some provision of that sort was extended to his Majesty's American dominions, it may be a means of preventing an illicit trade therewith, and tend to enforce an act made in the twelfth year of the reign of King Charles the Second, intituled, An act for the encouraging and increasing of shipping and navigation, and another act made in the seventh and eighth years of the reign of King William the Third, intituled, An act for preventing frauds, and regulating abuses in the plantation trade, so far as those laws do prohibit any goods or commodities to be imported into or exported out of any British colony or plantation in America, in any foreign ship or vessel; to which end therefore, be it enacted by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, if any foreign ship or vessel whatsoever shall be found at anchor, or hovering within two leagues of the shore of any land, island, plantation, colony, territory, or place, which shall or may be in the possession or under the dominion of his Majesty, his heirs or successors, in America, and shall not depart from the coast, and proceed upon her voyage to some foreign port or place, within forty eight hours after the master or other person taking the charge of such ship or vessel shall be required so to do by any officer of his Majesty's customs, unless in case of unavoidable necessity and distress of weather, such ship or vessel, with all the goods therein laden, shall be forfeited and lost, whether

bulk shall have been broken or not; and shall and may be seized and prosecuted by any officer of his Majesty's customs, in such manner and form as herein after is expressed.

XXXIV. Provided always, that nothing herein contained shall extend, or be construed to extend, to any ship or vessel belonging to the subjects of the French king, which shall be found fishing, and not carrying on any illicit trade, on that part of the island of Newfoundland, which stretches from the place called Cape Bonavista to the northern part of the said island, and from thence running down to the western side, reaches as far as the place called Point Riche.

XXXV. And, in order to prevent an illicit trade or commerce between his Majesty's subjects in America, and the subjects of the crown of France in the islands of Saint Pierre and Miquelon, it is hereby further enacted by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, if any British ship or vessel shall be found standing into, or coming out from, either of those islands, or hovering or at anchor within two leagues of the coasts thereof, or shall be discovered to have taken any goods or merchandizes on board at either of them, or to have been there for the purpose; such ship or vessel, and all the goods so taken on board there, shall be forfeited and lost, and shall and may be seized and prosecuted by any officer of his Majesty's customs; and the master or other person having the charge of such ship or vessel, and every person concerned in taking any such goods on board, shall forfeit treble the value thereof.

XXXVI. And, to prevent the concealing any goods in false packages, or private places, on board any ship or vessel arriving at any of the British colonies or plantations in America, with intent to their being clandestinely landed there, be it further enacted by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, all goods which shall be found concealed in any place whatsoever on board any such ship or vessel, at any time after the master thereof shall have made his report to the collector or other proper officer of the customs, and which shall not be comprized or mentioned in the said report, shall be forfeited and lost, and shall and may be seized and prosecuted by any officer of the customs; and the master or other person having the charge or command of such ship or vessel (in case it can be made appear, that he was any wise consenting or privy to such fraud or concealment) shall forfeit treble the value of the goods so found.

XXXVII. And it is hereby further enacted by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, if any goods or merchandizes whatsoever, liable to the payment of duties in any British colony or plantation in America by this or any other act of parliament, shall be loaded on board any ship or vessel outward bound, or shall be unshipped or landed from any ship or vessel inward bound, before the respective duties due thereon are paid, agreeable to law; or if any prohibited goods whatsoever shall be imported into, or exported out of, any of the said colonies or plantations, contrary to the true intent and meaning of this or any other act of parliament; every person who shall be assisting, or otherwise concerned, either in the loading outwards, or in the unshipping or landing inwards, such goods, or to whose hands the same shall knowingly come after the loading or unshipping thereof, shall, for each and every offence, forfeit treble the value of such goods, to be estimated and computed according to the best price that each respective commodity bears at the place where such offence was committed; and all the boats, horses, cattle, and other carriages

whatsoever, made use of in the loading, landing, removing, carriage, or conveyance, of any of the aforesaid goods, shall also be forfeited and lost, and shall and may be seized and prosecuted, by any officer of his Majesty's customs, as herein after mentioned.

XXXVIII. And it is hereby further enacted by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, if any officer of his Majesty's customs shall, directly or indirectly, take or receive any bribe, recompence, or reward, in any kind whatsoever; or connive at any false entry, or make any collusive seizure or agreement; or do any other act or deed whatsoever by which his Majesty, his heirs or successors, shall or may be defrauded in his or their duties, or whereby any goods prohibited shall be suffered to pass either inwards or outwards, or whereby the forfeitures and penalties inflicted by this or any other act of parliament relating to his Majesty's customs in America may be evaded; every such officer therein offending shall, for each and every offence, forfeit the sum of five hundred pounds, and be rendered incapable of serving his Majesty in any office or employment civil or military: and if any person or persons whatsoever shall give, any officer, or promise to give, any bribe, recompence, or reward, to any officer of the customs, to do, conceal, or connive at, any act, whereby any of the provisions made by this or any other act of parliament relating to his Majesty's customs in America may be evaded or broken, every such person or persons shall, for each and every such offence (whether the same offer, proposal, or promise, be accepted or performed, or not) forfeit the sum of fifty pounds.

XXXIX. And whereas by an act of parliament made in the seventh and eighth year of the reign of King William the Third, intituled, An act for preventing frauds, and regulating abuses, in the plantation trade, all governors or commanders in chief of any of his Majesty's colonies or plantations, are required to take a solemn oath, to do their utmost that all the clauses, matters, and things, contained in that act, and several other acts of parliament therein referred to, relating to the said colonies and plantations, be punctually and bona fide observed, according to the true intent and meaning thereof: and whereas divers other good laws have been since made, for the better regulating and securing the plantation trade: be it further enacted by the authority aforesaid, That all the present governors or commanders in chief of any British colony or plantation shall, before the twenty ninth day of September, one thousand seven hundred and sixty four, and all who hereafter shall be made governors or commanders in chief of the said colonies or plantations, or any of them, before their entrance into their government, shall take a solemn oath, to do their utmost that all the clauses, matters, and things, contained in any act of parliament heretofore made, and now in force, relating to the said colonies and plantations, and that all and every the clauses contained in this present act, be punctually and bona fide observed, according to the true intent and meaning thereof, so far as appertains unto the said governors or commanders in chief respectively, under the like penalties, forfeitures, and disabilities, either for neglecting to take the said oath, or for wittingly neglecting to do their duty accordingly, as are mentioned and expressed in the said recited act made in the seventh and eighth year of the reign of King William the Third; and the said oath, hereby required to be taken, shall be administered by such person or persons as hath or have been, or shall be, appointed to administer the oath required to be taken by the said act made in the seventh and eighth year of the reign of King William the Third.

XL. And be it further enacted by the authority aforesaid, That all penalties and forfeitures herein before mentioned, which shall be incurred in Great Britain, shall and may be prosecuted, sued for, and recovered, in any of his Majesty's courts of record at Westminster, or in the court of Exchequer in Scotland, respectively; and (all necessary charges for the recovery thereof being first deducted) shall be divided and applied, one moiety to and for the use of his Majesty, his heirs and successors, and the other moiety to the seisor or prosecutor.

XLI. And it is hereby further enacted and declared, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, all sums of money granted and imposed by this act, and by an act made in the twenty fifth year of the reign of King Charles the Second, intituled, An act for the encouragement of the Greenland and Eastland trades, and for the better securing the plantation trade, as rates or duties; and also all sums of money imposed as penalties or forfeitures, by this or any other act of parliament relating to the customs, which shall be paid, incurred, or recovered, in any of the British colonies or plantations in America; shall be deemed, and are hereby declared to be sterling money of Great Britain, and shall be collected, recovered, and paid, to the amount of the value which such nominal sums bear in Great Britain; and that such monies shall and may be received and taken according to the proportion and value of five shillings and six pence the ounce in silver; and that all the forfeitures and penalties inflicted by this or any other act or acts of parliament relating to the trade and revenues of the said British colonies or plantations where such offence shall be appointed over all America (which court of admiralty or vice admiralty are hereby respectively authorized and required to proceed, hear, and determine the same) at the election of the informer or prosecutor.

XLII. And it is hereby further enacted, That all penalties and forfeitures so recovered there, under this or any former act of parliament, shall be divided, paid, and applied, as follows; that is to say, after deducting the charges of prosecution from the gross produce thereof, one third part of the net produce shall be paid into the hands of the collector of his Majesty's customs at the port or place where such penalties or forfeitures shall be recovered, for the use of his Majesty, his heirs and successors; one third part to the governor or commander in chief of the said colony or plantation; and the other third part to the person who shall seize, inform, and sue for the same; excepting such seizures as shall be made at sea by the commanders or officers of his Majesty's ships or vessels of war duly authorized to make seizures; one moiety of which seizures, and of the penalties and forfeitures recovered thereon, first deducting the charges of prosecution from the gross produce thereof, shall be paid as aforesaid to the collector of his Majesty's customs, to and for the use of his Majesty, his heirs and successors, and the other moiety to him or them who shall seize, inform, and sue for the same; any law, custom, or usage, to the contrary notwithstanding; subject nevertheless to such distribution of the produce of the seizures so made at sea, as well with regard to the moiety herein before granted to his Majesty, his heirs and successors, shall think fit to order and direct or by any order or orders of council, or by any proclamation or proclamations, to be made for that purpose.

XLIII. Provided always, and it is hereby further enacted by the authority aforesaid, That if the produce of any seizure made in America, shall not be sufficient to answer the expences of condemnation and sale; or if, upon the trial of any seizure of any ship or goods, a verdict or sentence shall be given for the claimant, in either of those cases, the charges attending the seizing and prosecuting such ship or goods shall and may, with the consent and approbation of any four

of the commissioners of his Majesty's customs, be paid out of any branch of the revenue of customs arising in any of the British colonies or plantations in America; any thing in this or any other act of parliament to the contrary notwithstanding.

XLIV. And it is hereby further enacted by the authority aforesaid, That from and after the said twenty ninth day of September, one thousand seven hundred and sixty four, no person shall be admitted to enter a claim to any ship or goods seized in pursuance of this or any other act of parliament, and prosecuted in any of the British colonies or plantations in America, until sufficient security be first given, by persons of known ability, in the court where such seizures is prosecuted, in the penalty of sixty pounds, to answer the costs and charges of prosecution; and, in default of giving such security, such ship or goods shall be adjudged to be forfeited, and shall be condemned.

XLV. And it is hereby further enacted by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, if any ship or goods shall be seized for any cause of forfeiture, and any dispute shall arise whether the customs and duties for such goods have been paid, or the same have been lawfully imported or exported, or concerning the growth, product, or manufacture, of such goods, or the place from whence such goods were brought, then, and in such cases, the proof thereof shall lie upon the owner or claimer of such ship or goods, and not upon the officer who shall seize or stop the same; any law, custom, or usage, any law, custom, or usage, to the contrary notwithstanding.

XLVI. And be it further enacted by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, in case any information shall be commenced and brought to trial in America, on account of any seizure of any ship or goods as forfeited by this or any other act of parliament relating to his Majesty's customs, wherein a verdict or sentence shall be given for the claimer thereof; and it shall appear to the judge or court before whom the same shall be tried, that there was a probable cause of seizure, the judge or court before whom the same shall be tried shall certify on the record or other proceedings, that there was a probable cause for the prosecutors seizing the said ship or goods; and, in such case, the defendant shall not be intitled to any costs of suit whatsoever; nor shall the person who seized the said ship or goods, be liable to any action, or other suit or prosecution, on account of such seizure: and in any case any action, or other suit or prosecution, shall be commenced and brought to trial against any person or persons whatsoever, on account of the seizing any such ship or goods, where no information shall be commenced or brought to trial to condemn the same, and a verdict or sentence shall be given upon such action or prosecution against the defendant or defendants, if the court or judge before whom such action or prosecution, shall certify in like manner as aforesaid that there was a probable cause for such seizure, then the plaintiff besides his ship or goods so seized, or the value thereof, shall not be intitled to above two pence damages, nor to any costs of suit; nor shall the defendant in such prosecution be fined above one shilling.

XLVII. And be it further enacted by the authority aforesaid, That if any action or suit shall be commenced, either in Great Britain or America, against any person or persons for any thing done in pursuance of this or any other act of parliament relating to his Majesty's customs, the defendant or defendants in such action or suit may plead the general issue, and give the said acts,

and the special matter, in evidence at any trial to be had thereupon, and that the same was done in pursuance and by the authority of such act; and if it shall appear so to have been done, the jury shall find for the defendant or defendants; and if the plaintiff shall be non-suited, or discontinue his action after the defendant or defendants shall have appeared, or if judgment shall be given upon verdict or demurrer against the plaintiff, the defendant or defendants shall recover treble costs, and have the like remedy for the same as defendants have in other cases by law.