

The Townshend Act, November 20, 1767

An act for granting certain duties in the British colonies and plantations in America; for allowing a drawback of the duties of customs upon the exportation, from this kingdom, of coffee and cocoa nuts of the produce of the said colonies or plantations; for discontinuing the drawbacks payable on china earthenware exported to America; and for more effectually preventing the clandestine running of goods in the colonies and plantations.

WHEREAS it is expedient that a revenue should be raised in your Majesty's dominions in America, for making a more certain and adequate provision for defraying the charge of the administration of justice, and the support of civil government, in such provinces where it shall be found necessary; and towards further defraying the expenses of defending, protecting, and securing, the said dominions; we, your Majesty's most dutiful and loyal subjects, the commons of Great Britain, in parliament assembled, have therefore 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 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 twentieth day of November, one thousand seven hundred and sixty seven, there shall be raised, levied, collected, and paid, unto his Majesty, his heirs, and successors, for and upon the respective goods herein after mentioned, which shall be imported from Great Britain 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 several rates and duties following; that is to say,

For every hundred weight avoirdupois of crown, plate, flint, and white glass, four shillings and eight pence.

For every hundred weight avoirdupois of green glass, one shilling and two pence.

For every hundred weight avoirdupois of red lead, two shillings.

For every hundred weight avoirdupois of white lead, two shillings.

For every hundred weight avoirdupois of painters colours, two shillings.

For every pound weight avoirdupois of tea, three pence.

For every ream of paper, usually called or known by the name of Atlas Fine, twelve shillings.

For every ream of paper called Atlas Ordinary, six shillings.

For every ream of paper called Bastard, or Double Copy, one shilling and six pence.

For every single ream of blue paper for sugar bakers, ten pence halfpenny

For every ream of paper called Blue Royal, one shilling and six pence.

For every bundle of brown paper containing forty quires, not made in Great Britain, six pence.

For every ream of paper called Brown Cap, not made in Great Britain, nine pence.

For every ream of paper called Brown Large Cap, made in Great Britain, four pence halfpenny.

For every ream of paper called Small Ordinary Brown, made in Great Britain, three pence.

For every bundle, containing forty quires, of paper called Whited Brown, made in Great Britain, four pence halfpenny.

For every ream of cartridge paper, one shilling and one penny halfpenny.

For every ream of paper called Chancery Double, one shilling and six pence.

For every ream of paper called Genoa Crown Fine, on shilling and one penny halfpenny.

For every ream of paper called Genoa Crown Second, nine pence.

For every ream of paper called German Crown, nine pence.

For every ream of paper called Fine Printing Crown, nine pence.

For every ream of paper called Second Ordinary Printing Crown, six pence three farthings.

For every ream of paper called Crown Fine, made in Great Britain, nine pence.

For every ream of paper called Crown Second, made in Great Britain, six pence three farthings.

For every ream of paper called Demy Fine, not made in Great Britain, three shillings.

For every ream of paper called Demy Second, not made in Great Britain, one shilling and four pence halfpenny.

For every ream of paper called Demy Fine, made in Great Britain, one shilling and one penny halfpenny.

For every ream of paper called Demy Second, made in Great Britain, nine pence.

For every ream of paper called Demy Printing, one shilling and three pence.

For every ream of paper called Genoa Demy Fine, one shilling and six pence.

For every ream of paper called Genoa Demy Second, one shilling and one penny halfpenny.

For every ream of paper called German Demy, one shilling and one penny halfpenny.

For every ream of paper called Elephant Fine, six shillings.

For every ream of paper called Elephant Ordinary, two shillings and five pence farthing.

For every ream of paper called Genoa Fools Cap Fine, one shilling and one penny halfpenny.

For every ream of paper called Genoa Fools Cap Second, nine pence.

For every ream of paper called German Fools Cap, nine pence.

For every ream of paper called Fine Printing Fools Cap, nine pence.

For every ream of paper called Second Ordinary Printing Fools Cap, six pence three farthings.

For every ream of any other paper called Fools Cap Fine, not made in Great Britain, one shilling and ten pence halfpenny.

For every ream of any other paper called Fools Cap Fine Second, not made in Great Britain, one shilling and six pence.

For every ream of paper Fools Cap Fine, made in Great Britain, nine pence.

For every ream of paper called Fools Cap Second, made in Great Britain, six pence three farthings.

For every ream of paper called Imperial Fine, twelve shillings.

For every ream of paper called Second Writing Imperial, eight shillings and three pence.

For every ream of paper called German Lombard, nine pence.

For every ream of paper called Medium Fine, four shillings and six pence.

For every ream of paper called Genoa Medium, one shilling and ten pence halfpenny.

For every ream of paper called Second Writing Medium, three shillings.

For every ream of painted paper, not made in Great Britain, six shillings.

For every ream of paper called Fine Large Post, one shilling and ten pence halfpenny.

For every ream of paper called Small Post, one shilling and one penny halfpenny.

For every ream of paper called Fine Genoa Pot, six pence three farthings.

For every ream of paper called Second Genoa Pot, six pence three farthings.

For every ream of other paper called Superfine Pot, not made in Great Britain, one shilling and six pence.

For every ream of other paper called Second Fine Pot, not made in Great Britain, one shilling and one penny halfpenny.

For every ream of paper called Ordinary Pot, not made in Great Britain, six pence three farthings.

For every ream of paper called Fine Pot, made in Great Britain, nine pence.

For every ream of paper called Second Pot, made in Great Britain, four pence halfpenny.

For every ream of paper called Super Royal Fine, nine shillings.

For every ream of paper called Royal Fine, six shillings.

For every ream of paper called Fine Holland Royal, two shillings and five pence farthing.

For every ream of paper called Fine Holland Second, one shilling and six pence.

For every ream of paper called Second Fine Holland Royal, one shilling and six pence.

For every ream of paper called Ordinary Royal, nine pence.

For every ream of paper called Genoa Royal, two shillings and five pence farthing.

For every ream of paper called Second Writing Royal, four shillings and one penny halfpenny.

For every ream of paper called Second Writing Super Royal, six shillings.

For every hundred weight avoirdupois of paste-boards, mill-boards, and scale-boards, not made in Great Britain, three shillings and nine pence.

For every hundred weight avoirdupois of paste-boards, mill-boards, and scale-boards, made in Great Britain, two shillings and three pence.

And for and upon all paper which shall be printed, painted, or stained, in Great Britain, to serve for hangings or other uses, three farthings for every yard square, over and above the duties payable for such paper by this act, if the same had not been printed, painted, or stained; and after those rates respectively for any greater or less quantity.

II. And it is hereby further enacted by the authority aforesaid, That all other paper (not being particularly rated and charged in this act) shall pay the several and respective duties that are charged by this act, upon such paper as is nearest above in size and goodness to such unrated paper.

III. And be it declared and enacted by the authority aforesaid, That a ream of paper, chargeable by this act, shall be understood to consist of twenty quires, and each quire of twenty four sheets.

IV. And it is hereby further enacted by the authority aforesaid, That the said rates and duties, charged by this act upon goods imported into any British American colony or plantation, 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 may be

received and taken, according to the proportion and value of five shillings and six pence the ounce in silver; and shall be raised, levied, collected, paid, and recovered, in the same manner and form, and by such rules, ways, and means, and under such penalties and forfeitures, as any other duties, now payable to his Majesty upon goods imported into the said colonies or plantations, may be raised, levied, collected, paid, and recovered, by any act or acts of parliament now in force, as fully and effectually, to all intents and purposes, as if the several clauses, powers, directions, penalties, and forfeitures, relating thereto, were particularly repeated, and again enacted, in the body of this present act: and that all the monies that shall arise by the said duties (except the necessary charges of raising, collecting, levying, recovering, answering, paying, and accounting for the same) shall be applied, in the first place, in such manner as is herein after mentioned, in making a more certain and adequate provision for the charge of the administration of justice, and the support of civil government, in such of the said colonies and plantations where it shall be found necessary; and that the residue of such duties 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.

V. And be it further enacted by the authority aforesaid, That his Majesty and his successors shall be, and are hereby, empowered, from time to time, by any warrant or warrants under his or their royal sign manual or sign manuals, countersigned by the high treasurer, or any three or more of the commissioners of the treasury for the time being, to cause such monies to be applied, out of the produce of the duties granted by this act, as his Majesty, or his successors, shall think proper or necessary, for defraying the charges of the administration of justice, and the support of the civil government, within all or any of the said colonies or plantations.

VI. And whereas the allowing a drawback of all the duties of customs upon the exportation, from this kingdom, of coffee and cocoa nuts, the growth of the British dominions in America, may be a means of encouraging the growth of coffee and cocoa in the said dominions; be it therefore enacted by the authority aforesaid, That from and after the said twentieth day of November, one thousand seven hundred and sixty seven, upon the exportation of any coffee or cocoa nuts, of the growth or produce of any British colony or plantation in America, from this kingdom as merchandize, the whole duties of customs, payable upon the importation of such coffee or cocoa nuts, shall be drawn back and repaid; in such manner, and under such rules, regulations, penalties, and forfeitures, as any drawback or allowance, payable out of the duties of customs upon the exportation of such coffee or cocoa nuts, was, could, or might be paid, before the passing of this act; any law, custom, or usage, to the contrary notwithstanding.

VII. And it is hereby further enacted by the authority aforesaid, That no drawback shall be allowed for any china earthen ware sold, after the passing of this act, at the sale of the united company of merchants of England trading to the East Indies, which shall be entered for exportation from Great Britain to any part of America; any law, custom, or usage, to the contrary notwithstanding.

VIII. And it is hereby further enacted by the authority aforesaid, That if any china earthen ware sold, after the passing of this act, at the sale of the said united company, shall be entered for exportation to any part of America as china earthen ware that had been sold at the sale of the said company before that time; or, if any china earthen ware shall be entered for exportation to any parts beyond the seas, other than to some part of America, in order to obtain any drawback thereon, and the said china earthen ware shall nevertheless be carried to any part of America, and landed there contrary to the true intent and meaning of this act; that then, in each and every such case, the drawback shall be forfeited; and the merchant or other person making such entry, and the master or person taking the charge of the ship or vessel on board which the said goods shall be loaden for exportation, 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; one moiety to and for the use of his Majesty, his heirs, and successors; and the other moiety to such officer of the customs as shall sue for the same; to be prosecuted, sued for, and recovered, in such manner and form, and by the same rules and regulations, as other penalties inflicted for offences against any laws relating to the customs may be prosecuted, sued for, and recovered, by any act or acts of parliament now in force.

IX. And for the more effectual preventing the clandestine running of goods in the British dominions in America, be it further enacted by the authority aforesaid, That from and after the said twentieth day of November, one thousand seven hundred and sixty seven, the master or other person having or taking the charge or command of every ship or vessel arriving in any British colony or plantation in America shall, before he proceeds with his vessel to the place of unlading, come directly to the custom house for the port

or district where he arrives, and make a just and true entry, upon oath, before the collector and comptroller, or other principal officer of the customs there, of the burthen, contents, and lading of such ship or vessel, with the particular marks, numbers, qualities, and contents, of every parcel of goods therein laden, to the best of his knowledge; also where and in what port she took in her lading; of what country built; how manned; who was master during the voyage, and who are owners thereof; and whether any, and what goods, during the course of such voyage, had or had not been discharged out of such ship or vessel, and where: and the master or other person having or taking the charge or command of every ship or vessel, going out from any British colony or plantation in America, before he shall take in, or suffer to be taken into or laden on board any such ship or vessel, any goods, wares, or merchadizes, to be exported, shall, in like manner, enter and report outwards such ship or vessel, with her name and burthen, of what country built, and how manned, with the names of the master and owners thereof, and to what port or place he intends to pass or sail: and before he shall depart with such ship or vessel out of any such colony or plantation, he shall also bring and deliver unto the collector and comptroller, or other principal officer of the customs at the port or place where he shall lade, a content in writing, under his hand, of the name of every merchant, or other person who shall have laden, or put on board any such ship or vessel, any goods or merchandize, together with the marks and numbers of such goods or merchandize: and such master or person having or taking the charge or command of every such ship or vessel, either coming into, or going out of, any British colony or plantation as aforesaid, whether such ship or vessel shall be laden or in ballast, or otherwise, shall likewise publickly, in the open custom house, to the best of his knowledge, answer upon oath to such questions as shall be demanded of him by the collector and comptroller, or other principal officer of the customs for such port or place, concerning such ship or vessel, and the destination of her voyage, or concerning any goods or merchandize that shall or may be laden on board her, upon forfeiture of one hundred pound sterling money of Great Britain, for each and every default or neglect; to be sued for, prosecuted, recovered, and divided, in the same manner and form, by the same rules and regulations in all respects, as other pecuniary penalties, for offences against the laws relating to the customs or trade of his Majesty's colonies in America, may, by any act or acts of parliament now in force, be prosecuted, sued for, recovered, and divided.

X. And whereas by an act of parliament made in the fourteenth year of the reign of King Charles the Second, intituled, An act for preventing frauds, and regulating abuses, in his Majesty's customs, and several other acts now in force, it is lawful for any officer of his Majesty's customs, authorized by writ of assistance under the seal of his majesty's court or exchequer, to take a constable, headborough, or other public officer inhabiting near unto the place, and in the day-time to enter and go into any house, shop, cellar, warehouse, or room or other place, and, in case of resistance, to break open doors, chests, trunks, and other package there, to seize, and from thence to bring, any kinds of goods or merchandize whatsoever prohibited or uncustomed, and to put and secure the same in his Majesty's store-house next to the place where such seizure shall be made: and whereas by an 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, it is, amongst other things, enacted, that the officers for collecting and managing his Majesty's revenue, and inspecting the plantation trade, in America, shall have the same powers and authorities to enter houses or warehouses, to search for and seize goods prohibited to be imported or exported into or out of any of the said plantations, or for which any duties are payable, or ought to have been paid; and that the like assistance shall be given to the said officers in the execution of their office, as, by the said recited act of the fourteenth year of King Charles the Second, is provided for the officers in England: but, no authority being expressly given by the said act, made in the seventh and eighth years of the reign of King William the Third, to any particular court to grant such writs of assistance for the officers of the customs in the said plantations, it is doubted whether such officers can legally enter houses and other places on land, to search for and seize goods, in the manner directed by the said recited acts: To obviate which doubts for the future, and in order to carry the intention of the said recited acts into effectual execution, be it enacted, and it is hereby enacted by the authority aforesaid, That from and after the said twentieth day of November, one thousand seven hundred and sixty seven, such writs of assistance, to authorize and empower the officer of his Majesty's customs to enter and go into any house, warehouse, shop, cellar, or other place, in the British colonies of plantations of America, to search for and seize prohibited or uncustomed goods, in the manner directed by the said recited acts, shall and may be granted by the said superior or supreme courts of justice having jurisdiction within such colony or plantation respectively.

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

CAP. XLVII.

An act for discontinuing the duties on logwood exported; for taking off the duties on Succus Liquoritiae imported, and for granting other duties in lieu thereof; for explaining such parts of two acts made in the tenth and twelfth years of the reign of Queen Anne, as relate to certain duties on silks, printed, painted, or stained, in Great Britain; for granting a duty upon the exportation of such rice as shall have been imported duty-free, in pursuance of an act made in this session of parliament: and for more effectually preventing the wear of foreign lace and needle work which are prohibited to be imported into this kingdom,

WHEREAS the discontinuing the duty payable upon the exportation of logwood from this kingdom, may be a means of encouraging the importation thereof; May it please your Majesty that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twentieth day of July, one thousand seven and sixty seven, the duty now payable upon logwood, exported from this kingdom to any parts beyond the seas, shall cease, determine, and be no longer paid or payable; any law, custom or usage, to the contrary notwithstanding.

II. Provided always, and it is hereby further enacted by the authority aforesaid, That due entries shall be made at the custom-house of all such logwood, upon which the duty is taken off by this act; and such logwood shall be shipped outwards in the presence of the proper officers of the customs appointed for that purpose; and the exportation thereof shall be in British built ships or vessels, navigated according to law; and the said logwood shall be liable to the same duty as if this act had never been made; any thing herein before contained to the contrary notwithstanding.

III. And whereas Succus Liquoritiae is rated in the book of rates made in the twelfth year of the reign of King Charles the Second, at one shilling per pound weight; according to which value, the duties now payable upon Succus Liquoritiae, imported into this kingdom, amount to seven pounds, two shillings, and six pence, for every hundred weight thereof: and whereas it has been found, by experience, that the said duties are too high; which has induced many persons to import clandestinely great quantities of such Succus Liquoritiae, to the prejudice of the revenue and the fair trader: For remedy whereof, be it enacted by the authority aforesaid, That from and after the twentieth day of July, one thousand seven hundred and sixty seven, the several duties payable upon the importation of Succus Liquoritiae shall cease, determine, and be no longer paid; and in lieu thereof, there shall be paid and payable to his Majesty, his heirs, and successors, for every hundred weight avoirdupois of Succus Liquoritiae, which from and after the said twentieth day of July, one thousand seven hundred and sixty seven, shall be imported into Great Britain, the sum of thirty shillings.

IV. And it is hereby further enacted by the authority aforesaid, That the said duty by this act granted shall be paid down in ready money, without any discount or allowance; and shall not be afterwards drawn back or repaid upon the exportation of the same goods; and 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, as the duties upon Succus Liquoritiae hereby determined, or any of them, might have been raised, levied, recovered, and paid, if the same, or any of them, had continued.

V. And it is hereby enacted by the authority aforesaid, That the duties to arise upon the importation of Succus Liquoritiae pursuant to this act (the necessary charges of management excepted) shall be appropriated and applied, as near as may be, to the same uses and purposes as the present duties upon drugs, rated by the book of rates made in the twelfth year of the reign of King Charles the Second, are applicable, or ought to be applied.

VI. And whereas by an act passed in the tenth year of the reign of her late majesty Queen Anne, intituled, An act for laying several duties upon all sope and paper made in Great Britain, or imported into the same; and upon chequered and striped linen imported; and upon certain silks, calicoes, linens, and stuffs,

printed, painted, or stained; and upon several kinds of stamp vellum, parchment, and paper, and upon certain printed papers, pamphlets, and advertisements; for raising the sum of one million eight hundred thousand pounds, by way of a lottery, towards her Majesty's supply; and for licensing an additional number of hackney chairs; and for charging certain stocks of cards and dice; and for better securing her Majesty's duties to arise in the office of stamp duties by licences for marriages, and otherwise; and for relief of persons who have not claimed their lottery tickets in due time, or have lost exchequer bills or lottery tickets; and for borrowing money upon stock (part of the capital of the South Sea company) for the use of the public; it is, amongst other things, enacted, that there should be raised, levied, collected, and paid, to and for the use of her Majesty her heirs, and successors, for and upon all silks, calicoes, linens, and stuffs, of what kind soever, which, at any time or times, within or during the term of thirty two years, to be reckoned from the twentieth day of July, one thousand seven hundred and twelve, should be printed, stained, painted, or dyed, in Great Britain (such calicoes, linens, and fustians, as should be dyed throughout of one colour only; and stuffs made of woollen, or whereof the greatest part in value should be woollen; always excepted) the several and respective rates and duties herein after expressed (over and above the duties payable upon the importation of them, or any of them) that is to say, For and upon all silks so printed, stained, or painted, in Great Britain (silk handkerchiefs excepted) the sum of six pence for every yard in length, reckoning half a yard for the breadth. And for all silk handkerchiefs so printed, stained, or painted, in Great Britain, the sum of three pence for every yard square; and in those proportions for wider or narrower silks.

And whereas by an act passed in the third year of the reign of his late majesty King George the First, intituled, An act for redeeming the duties and revenues which were settled to pay off principal and interest on the orders made forth at four lottery acts passed in the ninth and tenth years of her late Majesty's reign; and for redeeming certain annuities payable on orders out of the hereditary excise, according to a former act in that behalf; and for establishing a general yearly fund, not only for the future payment of annuities at several rates, to be payable and transferrable at the bank of England, and redeemable by parliament, but also to raise monies for such proprietors of the said orders as shall choose to be paid their principal and arrears of interest in ready money; and for making good such other deficiencies and payments as in this act are mentioned; and for taking off the duties on linseed imported, and British linen exported; the said several rates and duties are made perpetual: And whereas by an act of parliament made in the twelfth year of the reign of her said late majesty Queen Anne, intituled, An act for laying additional duties on sope and paper; and upon certain linens, silks, calicoes, and stuffs; and upon starch, and exported coals; and upon stamp vellum, parchment, and paper, for raising one million four hundred thousand pounds, by way of a lottery, for her Majesty's supply; and for allowances on exporting made wares of leather, sheep skins, and lamb skins; and for distribution of four thousand pounds due to the officers and seamen for gun money; and to adjust the property of tickets in former lotteries; and touching certain shares of stock in the capital of the South Sea company; and for appropriating the monies granted to her Majesty; it is, amongst other things, enacted, That there should be raised, levied, collected, and paid, to and for the use of her Majesty, her heirs, and successors, for and upon all silks, calicoes, linens, and stuffs, of what kind soever, which, at any time or times within or during the term of thirty two years, to be reckoned from the second day of August, one thousand seven hundred and fourteen, should be printed, stained, painted, or dyed, in Great Britain (such calicoes, linens, and fustians, as shall be dyed throughout of one colour only; and stuffs made of woollen, or whereof the greatest parts in value shall be woollen; always excepted) the several and respective rates and duties therein and herein after expressed (over and above all other duties payable for the same, or any of them) that is to say,

For and upon all silks so printed, stained, or painted, within or during the term aforesaid, in Great Britain (silk handkerchiefs excepted) the sum of six pence for every yard in length, reckoning half a yard for the breadth.

And for all silk handkerchiefs so printed, stained, or painted, within or during the term aforesaid, in Great Britain, the sum of one penny for every yard square; and in those proportions for wider or narrower silks. And whereas by an act of parliament made in the sixth year of the reign of his said late majesty King George the First, intituled, An act for enabling the South Sea company to encrease their present capital and fund, by redeeming such publick debts and and incumbrances as are therein mentioned; and for raising money, to be applied for lessening several of the publick debts and incumbrances; and for calling in the present exchequer bills remaining uncancelled; and for making forth new bills in lieu thereof, to be circulated and exchanged upon demand at or near the exchequer; the said several rates and duties last

mentioned are made perpetual: And whereas some doubts have arisen, whether ribbands and silks so printed, stained, or painted, being less than half a yard in breadth, are within the meaning of the said recited acts, and liable to the said several rates and duties by the said acts imposed: Now, for obviating all such doubts, be it declared by the authority aforesaid, That all ribbands and silks printed, stained, or painted, in Great Britain, though less than half a yard in breadth, are, within the true intent and meaning of the said acts, liable to the several rates and duties by the said two first mentioned acts imposed, according to the proportions in which such ribbands or silks are or shall be made.

VII. And whereas by an act made in this present session of parliament, intituled, An act for allowing the free importation of rice, sago powder, and vermicelli, into this kingdom, from his Majesty's colonies in North America, for a limited time, it is, amongst other things, enacted, That it shall and may be lawful for any person or persons to import into Great Britain, from any of his Majesty's colonies in North America, at any time or times before the first day of December, one thousand seven hundred and sixty seven, any rice, without the payment of any subsidy, custom, duty, or imposition whatsoever: Now, to the end the advantage intended to this kingdom, by the said recited act, may not be evaded by the exportation of such rice into foreign parts; we your Majesty's most dutiful and loyal subjects the commons of Great Britain, in parliament assembled, do give and grant unto your Majesty, and do humbly beseech your Majesty that it may be enacted; and be it enacted by the authority aforesaid, That for and upon all rice which hath been or shall be, imported into this kingdom duty-free, by virtue of the said recited act, and which shall be again exported thereout, there shall be paid and answered to his Majesty, his heirs, and successors, a subsidy of poundage of six pence in the pound, according to the value or rate set upon rice imported, in the book of rates referred to by the act of the twelfth year of King Charles the Second; which said subsidy of six pence in the pound upon such rice so exported, shall be raised, levied, collected, and recovered, by such ways and means, and under such rules, regulations, penalties, and forfeitures, as the subsidy or poundage for any goods or merchandizes exported from Great Britain may be raised, levied, collected, or recovered, by any act of parliament now in force, as fully and effectually, to all intents and purposes, as if the several clauses, powers, directions, penalties, and forfeitures, relating thereto, were particularly repeated and again enacted into the body of this present act.

VIII. And be it further enacted by the authority aforesaid, That the said duties granted by this act upon rice exported shall (the necessary charges of management excepted) be paid into the receipt of his Majesty's exchequer, and be there reserved for the disposition of parliament.

IX. And whereas the permitting foreign lace made of silk or thread and foreign needle-work, to be worn or used in Great Britain, after the same had been seized and condemned, gives the unfair dealer in those commodities, opportunity to secure from seizures great quantities thereof, which are clandestinely imported: Now to prevent a practice so very prejudicial to the publick revenue, and the manufacturers of such goods in this kingdom; be it therefore enacted by the authority aforesaid, That from and after the seventh day of July, one thousand seven hundred and sixty seven, no foreign lace made of silk or thread, or foreign needle-work, which shall have been, or shall be, seized and condemned in Great Britain, for any cause of forfeiture, shall be sold or delivered out of any custom-house warehouse wherein the same shall be secured, otherwise than on condition to be exported under the like securities, regulations, and restrictions, penalties, and forfeitures, as are prescribed by law, for the due exportation of East India goods prohibited to be worn or used in Great Britain; any law, custom, or usage to the contrary notwithstanding.

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