

C H A P. XIV.

The Powers and Functions of His Majesty's Commissions of Customs and Excise, as they apply to the Police of the River Thames, and the Port of London.—The perplexed State of the Laws of the Customs.—General Summary of the Statute Law on this subject; as it relates—1st. to Merchants, Masters of Ships, &c.—2d. to Revenue Officers.

THE Establishment of the Board of CUSTOMS is employed, not for purposes of Revenue alone, but also for carrying into effect the Laws of Navigation and Trade; upon which the security of the Empire, and the protection and encouragement of its Commerce and Manufactures, essentially depend.⁽ⁱ⁾

The Commissioners therefore, under the authority of various Acts of Parliament, and also under the directions of the Treasury, exercise very extensive and important Powers and Functions in the general System, which comprises the Police of the Port of London.

They superintend the execution of the Laws as they relate to Regulations, respecting the lading and discharging of all Ships and Vessels frequenting the Port, which particularly apply to the mode of securing, and ascertaining the amount of his Ma-

⁽ⁱ⁾ See the Fourth Report of the Finance Committee of the House of Commons—printed July 1797.

jesty's Revenue of Customs,—the payment of Drawbacks and Bounties on Goods exported,—the granting Licenses, and taking Bonds and Securities from parties concerned in the Importation and Exportation of Goods. They authorise and appoint sufficient Wharfs, where Goods may be landed when the business cannot be carried on at the Legal Quays. They empower inferior Officers to enter on board of Ships and Vessels, arriving and discharging, as well as those that are lading outwards,—and to remain so long as they deem necessary for the protection of the Revenue. They appoint, Preferable, Extra, and Glut, Officers, for this particular duty. (k) They instruct and control the whole of the numerous Officers, of all classes, belonging to the different departments of the Revenue of the Customs. They exercise their discretion in mitigating the severity of the Law (subject to the control of the Treasury) in all cases where, from inadvertency or unavoidable causes, an innocent Trader may be aggrieved, and where no injury to the Revenue was contemplated.

They order prosecutions of Illicit Traders and others charged with Frauds upon the Revenue. They direct the sale of Seizures, and manage the financial part of the System, with respect to Salaries and Expences, according to Rules which have been established under the authority of Parliament, and the Lords of the Treasury. In fine, they superintend all

(k) The established Tide-Officers, and all superior situations, are appointed by the Treasury.

matters and things whatever, which relate to Vessels in the service of the Customs, or to the control, regulation, or reward of their Officers, in every part of England and the Colonies.

The COMMISSIONERS OF THE EXCISE have a concurrent Jurisdiction with the Customs, with respect to the security of those branches of Revenue which it is their province to collect on articles imported; but they exercise no general superintendance.

They appoint and authorise their Officers to board and to watch Ships and Vessels, where exciseable Goods compose a part of the Cargo, and they also employ Revenue Cutters for the detection and prevention of Illicit Trade.

The FINANCE COMMITTEE OF THE HOUSE OF COMMONS, (to whose labours the Public are already so much indebted, and whose Reports, on a vast variety of Subjects, afford ample hints and materials for the most important legislative Regulations, in matters of the highest consequence to the improvement of Trade and Police in this Kingdom,) state that the Laws respecting the Customs, are "voluminous in their bulk, and intricate in their details," filling, at present, *six large volumes in folio*, unprovided with any printed Index. They also declare, that they feel themselves warranted in stating, *most decidedly*, that a consolidation and simplification of the Laws of the Customs would greatly contribute to secure and increase the collection of the Revenue: that by such a simplification "the Re-

venue-Officer would be enabled to execute his duty with more promptitude and safety; the *Merchant* would better know how to transact his Commercial concerns with the Revenue, and the *Foreign Trader* would have the means of avoiding those errors which at present so frequently expose his Property to seizure for the omission of Forms, which it is *almost impossible* that he should know to be necessary." (1)

It appears indeed, that the attention of the Executive Government, and of the Officers of the Customs, has been directed in some degree to this important object; and its execution, however difficult, has not been thought impracticable; probably however, (the Committee conclude) the final completion of the Work must be delayed until Peace.

After the foregoing candid avowal by a Committee, the leading Members of which may truly be said to have been indefatigable in their exertions for the public good, it cannot be reasonably expected from the Author of this Work, that he should enter into any thing more than a general Statement of the Powers and Functions exercised by the Commissioners of Customs and Excise, and their Officers; under the multiplicity of Statutes, by which those Powers and Functions are created and regulated; giving also an abridged account of the Duties imposed by these Statutes, on Masters of Ships, Merchants, Consignees, &c. in the course of the Importation and Exportation of their Goods.

(1) See the Fourth Report of the Committee, p. 25, 26.

The following Summary of the most interesting Laws on this Subject will, however, he trusts, serve as some direction to Merchants in this most dangerous part of their voyage; and as a clue to that labyrinth of perplexities, the mazes of which, it is to be hoped, the Legislature will ere long find leisure to put an end to, by pursuing the suggestions of the Finance Committee on this subject.

The Statutes are ranged under the two following heads:

I. The duty of Merchants, Masters of Ships, Wharfingers, Consignees, &c. on the Importation and Exportation of Goods.

II. The Privileges, Duties and Indemnities of Revenue Officers, not specified in the foregoing division.

I. By the Statute 1 Eliz. cap. 11, Owners and Masters of Vessels, are prohibited from Lading or Unlading Ships, except in day-light, and at the Legal Quays and places appointed, (in London and elsewhere,) and without due notice to the Customer and Custom-house Officers.

By 13 and 14 Car. II. cap. 11, no Ship arriving from beyond Sea, shall be above three days coming from Gravesend to her place of Discharge in the Thames, without touching at any Wharf, Quay, or place adjoining to either Shore between Gravesend

and Chester's Quay; unless hindered by contrary winds, or other just impediment, to be allowed by the principal Officers of the Customs.—§ 2.

By Statute 19 Geo. III. cap. 48, § 3, if any Vessel coming from Foreign parts, within the limits of the Port of *London*, shall be removed out of the Stream, except to the Lawful Quays, before all the Goods are discharged out of such Vessel; or if any Vessel, outward-bound from London to Foreign parts, having any Goods on board thereon, shall, during the continuance in the Port, be removed out of the Stream, except to the Lawful Quays, unless upon any accident or emergent occasion, immediately to be made known to the Commissioners, or Officers of Customs, and their consent for those purposes obtained; the Master, Purser, or Person taking charge of such Vessel, shall forfeit 100 *l.* for each offence; one moiety to his Majesty, and the other moiety to such Officer of Customs as shall sue for the same, in any Court of Record at Westminster.

By § 5 of the Act, 13 and 14 Car. II. cap. 11; in case after the clearing of any Ship, and discharging the Watchmen or Tidesmen, there shall be found on board such Ship any Goods concealed, and for which the Duties upon Importation have not been paid; the Master, or other person, taking charge of such Ship, shall forfeit 100 *l.*—And it shall be lawful for any person, authorised by Writ of Assistance, under Seal of the Exchequer, to take a Constable, or other Public Officer inhabiting
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near the place, and in the day time, to enter into any house or other place, and in case of resistance, to break open Doors, Chests, and other Packages; to seize any Goods prohibited and uncustomed, and to secure the same in his Majesty's Storehouse in the next Port.

By 9 Geo. II. cap. 35, § 27, all Goods found concealed on board any Ship after the Master shall have made his report at the Custom-house, and not mentioned in the said Report, shall be forfeited, and may be seized and prosecuted by any Officer of the Customs, and the Master of such Ship, (in case he was privy to such concealment,) shall forfeit treble the value of the Goods.

By 5 Geo. III. cap. 43, § 1, all Goods, Wares, and Merchandise whatsoever, which shall be found concealed in any Chest, Trunk, Bale, Cask, or other Package, or amongst any of the Goods, Wares, or Merchandise contained therein, at any time after the same shall have been sent to his Majesty's Storehouse, by any Officer of Customs, (in pursuance of Statute 13 & 14 *Car.* II. cap. 11:)—and which shall not have been, within twenty days after the first entry of the Ship in which they were imported, duly entered, and the Customs, and other Duties for them, paid or secured; or which shall be found concealed in any Chest, &c. or inclosed in any of the Goods therein contained, which shall be brought on Shore by special Sufferance, or order from the Commissioners or principal Officers of Customs, at
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the application of the Proprietor, and shall not be particularly specified in such application, the same shall be forfeited, and may be seized and prosecuted by any Officer of the Customs.

By 21 Geo. III. cap. 39, if the Master of any Vessel shall conceal, or suffer to be concealed, by his Mate or Seamen, or any of them, in any part of such Vessel, or in any Chest, any Foreign Spirituous Liquors, over two gallons for each Seaman on board, or any Tea above Six Pounds, or any Coffee above Nineteen Pounds; or if the Master shall clandestinely Import, or suffer to be clandestinely Imported, any such Foreign Spirituous Liquors, or any other uncustomed Goods whatsoever, whereby the Owners become liable to any penalties, or whereby such Vessel is liable to be forfeited, the Master shall not only forfeit to the Owners all Wages then due, but also treble the value of such Foreign Spirituous Liquors, Tea, Coffee, or any other uncustomed Goods whatsoever, over the penalties to which the Master shall be subject by any Laws now in force; which penalties of treble the value, shall be recovered of the Master by, and go to, the Owners.—§ 1.

By § 2 of the said Act, if the Mates or Seamen, shall clandestinely conceal or import any Foreign Spirituous Liquors, (over two gallons for each Seaman on board,) or any Tea above Six Pounds, or any Coffee above Nineteen Pounds, then such Mates or Seamen, shall forfeit to the Owners all

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Wages then due, and also Ten Shillings each for every gallon of Spirituous Liquors, and Ten Shillings for every Pound of Tea, and also Ten Shillings for every Pound of Coffee.—And by § 3, if such Mates or Seamen, shall commit such offences in time of War, it shall be lawful for the Owners to send such Mates or Seamen, on board some of his Majesty's Ships of War; there to serve for three years, except such as are old, disabled, or unfit for such service.

This Act is to be printed, and put up in some conspicuous part of every *British* Vessel, trading to or from this Kingdom; and whenever the printed Copies shall be damaged, the Master shall cause the same to be immediately replaced, under the penalty of One Shilling a-day during such omission; to be paid to the Owners, and levied by Warrant, under the hands and Seals of one or more Justices.

By § 7 of the Statute 13 & 14 Charles II. c. 11, it is enacted, that if any Keeper of any Wharf, Crane or Quay, or their Servants, shall knowingly, suffer to be taken up or Landed, or shall ship-off, or suffer to be water-borne from their Wharfs, &c. any Goods prohibited, or whereof any Duties are payable, without the presence of the Officers of the Customs, or at times not appointed by Law; or Goods passing by Certificates, Waste-cocquet, or otherwise, without notice given to his Majesty's Officers; every such Wharfinger shall forfeit 100 l.—And if any Goods shall be taken in from the Shore
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into a Boat, to be carried a-board any Ship outward-bound, or laden out of any Ship arriving from Foreign parts, without a Warrant and presence of an Officer of the Customs; such Boat shall be forfeited, and the Master, or any Mariner of any Ship inward-bound, consenting thereunto, shall forfeit the value of the Goods; and in case any person shall assist in the shipping-off, or carrying away such Goods, such person being apprehended by Warrant of any Justice of Peace, and the same being proved by the oath of two Witnesses, the said Offender for such first offence, shall, by such Justice, be committed to the next Gaol, till he find surety of the good behaviour, or until he be discharged by the Lord Treasurer, Chancellor, Under Treasurer, or Barons of the Exchequer; and in case he shall afterwards offend in the like kind, he shall by any Justice of Peace be committed to the next Gaol for two months, or until he pay unto the Sheriff 5*l.* for the use of his Majesty.

By the said Statute 13 and 14 C. II. c. 11, as explained by 32 Geo. III. c. 50, if any Goods [prohibited to be exported; or liable to any duty or return of premium or bounty; or to any allowance for waste on Exportation; or being carried coastwise; or warehoused on Importation, and afterwards carried coastwise for the purpose of Exportation; or liable to Customs on Importation or Exportation;] shall be shipped to be carried to Sea from any one Port, to be landed at any other place of this Realm, without a sufferance from the Customs

toms, all such Merchandize shall be forfeited. The Master of every Vessel that shall take in such Goods in any Port, to be landed in some other Port of *England*, shall, before the Ship be carried out of Port, take out a Cocquet, and become bound to the King with security, in the value of the Goods, for delivery thereof, in some Port within England; and (dangers of the Seas excepted,) to return a Certificate within six months, that such Goods were there landed accordingly.

By Statute 32 Geo. III. c. 50, § 5, if any Goods brought into any Port, within this Kingdom, from any other Port within the same, by coast-cocquet, transire, let-pass, or certificate, shall be unshipped to be landed, before such Cocquet, &c. be delivered to the Customer or Collector and Comptroller of the place of arrival, and sufferance given from such Customer, &c. the Master or Mariner taking charge of such Ship consenting thereto, shall forfeit the value of the Goods; and if any Goods of Foreign Product, coming coastwise, shall be landed without the presence of an Officer of the Customs, such Goods, or the value, shall be forfeited.

All Goods saved out of any Ship forced on Shore, or stranded, not being wrecked Goods, (or *flotsam*, *jetsam*, or *lagan*,) shall, after salvage and other charges paid, be liable to the like customs, drawbacks and allowances, as such Goods would be liable to in case they were regularly Imported.—5 Geo. I. cap. 11, § 13.

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By Statute 27 Geo. III. cap. 13, § 12, all Goods, &c. imported into *Great Britain*, with an intent to be landed, (except Diamonds, Jewels, Pearls, Precious-stones, and Bullion, and fresh Fish, *British* taken, and imported in *British* built Ships, owned, navigated, and registered according to Law; and also, except Turbots and Lobsters, however taken or imported;) whether such Goods, &c. are liable to Duty or not, shall be regularly entered at the Custom-house, and landed in the presence of the proper Officer, who shall examine the same, and shall not deliver them out of his possession, until he shall have taken a particular account of the quantity and species of such Goods.—And by Statute 36 Geo. III. cap. 82, if any such Goods shall be unshipped or landed without the presence of the proper Officer of the Customs, either on *Sundays*, *Holidays*, or any other days, all such Goods shall be forfeited, and may be seized by any Custom-house Officer.

By 12 Geo. I. cap. 28, § 18, if any Goods on which Duties are payable, or which are prohibited to be *exported*, shall be shipped for Ports beyond Sea without a Warrant, or without the presence of an Officer of the Customs appointed for that purpose, all such Goods, or the value thereof, shall be forfeited; one moiety to the Crown, the other to him that shall seize or sue for the same.

By 8 Geo. I. cap. 15. § 9, any person may export out of any Port of this Kingdom, in which there

is a Customer or Collector, all such Goods of the produce or manufacture of *Great Britain*, as may be lawfully exported without paying any duty (*other than the Goods excepted in the Table of Rates outward*) so as an entry be first made in the Custom-house, expressing the quantities and qualities of the Goods, and so as the same be shipped by the proper Officer; on failure whereof the Goods to be liable to Duty.

By 24 Geo. III. Stat. 2, cap. 47, § 26, the Master of every Vessel, arriving at any Port, or going outwards from any Port in this Kingdom, *in ballast*, shall, if called upon by the Collector or Comptroller, or other Officer of the Customs, make a true Report of such Vessel, both inwards and outwards, and answer, upon oath, to such questions relative to the Voyage and Navigation of such Vessel as shall be put to him by the Officer of Customs, at the Port where he shall arrive, or from whence he shall depart; under the Penalty of forfeiting 100*l.* which oath the Collector, or Officer of Customs, is to administer. Provided that no Master of any Vessel in ballast, making Report as above, shall, in respect thereof, be liable to the Payment of any additional Fees.

By Stat. 27 Geo. III. cap. 13, § 17, 18, 19, the value of Goods, paying a Duty, *ad valorem*, shall be ascertained by the written Declaration of the Importer [or Exporter] or Proprietor, or his Agent or Factor; which Declaration shall be written on the Warrant of the entry of such Goods, and shall be subscribed

scribed with the hand of the Importer [or Exporter] or Proprietor, or his Agent or Factor, in the presence of two of the principal Officers of Customs at the Port, of which the Collector shall be one, who shall certify the same under their hands; and such Declaration, so made and signed, shall be of the same force, and the Importer [or Exporter] or Proprietor of such Goods shall be in every respect bound by such Declaration, as fully as if the value had been ascertained by oath or affirmation; and if, upon view and examination of such Goods, by the Officer of Customs, it shall appear to him, that such Goods are not valued according to the true price thereof, then the Officer of Customs may detain such Goods, and cause the same to be conveyed into his Majesty's Warehouse, or otherwise secured, and take such Goods for the use of the Crown; and the Commissioners of Customs, or four of them, are to direct the Receiver General of Customs, to pay, out of any money in his hands arising from the Customs, to the Importer [or Exporter] or Proprietor, the value thereof so ascertained, together with ten pounds *per centum* thereon, and also the Duties paid on such Goods, but without any further allowance, either on account of Freight, or any other Charge whatever; which payment shall be made within fifteen days after the Goods shall have been taken, in case the value of the same shall exceed 20*l.* and without delay, if the value of the Goods shall not exceed 20*l.*

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In order "to secure the payment of Duties on Goods allowed to be imported, and to prevent the clandestine and fraudulent Importation and Exportation of prohibited Goods, and the relanding of Goods shipped for Exportation, entitled either to bounty or drawback;" it is enacted, by Statute 26 Geo. III. cap. 40. (usually called *The Manifest Act*) that no Goods shall be imported in Vessels belonging to British Subjects, unless the Master has on board a *Manifest* signed by himself, containing the names of all the Ports, at which any of the Goods on board have been laden, the Name, Built, and Tonnage of the Ship, the Master's Name, and the Port to which the Ship belongs; with a true account of all the Cargo, whether packed or stowed loose, and the exact number and marks of every Package, Trunk, Cask, &c. in which the Cargo is contained.

§ 1.

Like Provisions are made as to Ships laden with Wine. § 2.

Before clearing out from any Foreign Port, the Master must deliver his Manifest to the Collector or chief Officer of the Customs, or the principal Magistrate, or some person deputed for the purpose at such Foreign Port: Such Collector, &c. is to indorse his name on the Manifest, with the date when it was produced to him, and return it so indorsed to the Master; and having made a duplicate of the Manifest, he is to transmit that to the Collector of the
Customs,

Customs, at the Port to which the Goods are consigned. § 3.

If any Goods or Wine are imported without such Manifest, or are not mentioned in it, the Master, &c. shall forfeit double the value of the Goods, besides the duty. § 5.

Every Master, &c. must produce such Manifest to the first Custom-house Officer, who shall come on board his Ship, on his arrival within four Leagues of the Coast, and give a copy to the Officer, who shall certify the production on the back of the original Manifest, and transmit his copy to the Collector at the Port, to which the Goods are consigned. The Master shall also in like manner produce the Manifest, and give a copy thereof to the first Officer who shall come on board within the limits of the Port, who shall certify and act in the same manner as the former Officer:—If all the Goods are not delivered at one Port, the Collector may certify on the original Manifest what have been delivered there, and return the Manifest to the Master; and the Manifest is to be delivered up by the Master to the Collector at the last Port of Discharge. § 6.

A Penalty of 100*l.* is imposed on the Master or Officer neglecting their duty. § 7.

Bulk must not be broken, nor any part of the Cargo be unladen or unshipped till the Vessel comes to her proper place of discharge in the Port, and is authorised to unlade by the proper Officer of the

Customs

Customs at the Port, on Penalty of 200*l.* on the Master *and* the Mate, except in case of inevitable necessity; of which notice must be given to the Custom-house. § 8.

The first Custom-house Officer who goes on board, is to mark and seal all such Packages, &c. of Goods as are not stowed in the main hold (or the chains or other part of the outside of the Ship); and such Goods can be landed only by special leave from the Commissioners, and opened by an order from the proper landing Waiters, and in presence of a superior Officer of the Customs. § 9.

Altering such Marks or Seals subjects the Captain *and* Mate to Penalties of 200*l.* § 10.

Within twenty-four hours after the Ship's arrival at her Moorings, the Master must make oath before the Collector, &c. of the Ship's built and burthen, and the contents of her lading, and deliver the Manifest to the Collector, on Penalty of 200*l.* § 11.

Every Importer or Consignee of Goods must within twenty days after the Master's Report, enter his Goods at the Custom-house, and pay the Duties; or on failure, the Custom-house Officers may convey the same to the King's Warehouses, for securing the Duties; and if they are not paid within three months, the Goods are to be sold by the Officers: (Except in cases of Goods allowed to be entered and warehoused on Bond.) § 14.

No Custom-house Officer is to permit any Vessel to clear out until the Master has given bond not to

reland any Goods fraudulently, and not to oppose the Officers, in the execution of their Duty. § 15.

Masters of outward-bound Ships are to deliver their cocquets to all Custom-house Officers on demand for their inspection, on Penalty of 100*l.* and if the Officer finds any Goods on board, not corresponding with the cocquets he may seize such Goods. § 17.

No Goods entitled to drawback are to be sent on board for Exportation, except by Revenue Officers or persons licensed by the Commissioners of the Customs, for the actual delivery of the Goods to the Officers on board. § 20, 21.

Masters of Vessels homeward or outward-bound are under Penalty of 100*l.* to bring to at the usual places, to receive Revenue Officers on board, for the purpose of examining the Cargo; and to relieve and land Officers. § 22.

Revenue Officers duly authorised to examine Ships and Cargoes, are to have access to every part of the Ship; and if the Keys of Chests, &c. are not delivered to them, or the places where the Goods are stowed are not opened, the Officers (if of a degree superior to Tidesmen or Watermen) may open them: Tidesmen and Watermen are in such cases to send for their superior Officers to examine the Goods. § 23.

II. WE are next to consider the privileges, duties, and protections, imposed or conferred by the Legislature on *Revenue Officers* : Of these the most material to be generally known, may be classed under the following Heads :

1st. Such provisions of Statute Law as secure the purity of Revenue Officers.

2d. Such as direct specific duties to be performed by them in searching Ships, seizing Goods, &c. (See also the directions of the *Manifest Act*, in the pages immediately preceding.)

3d. Such as provide for the safety of their persons against assaults, and obstructions in the execution of their duty.

Under the first head the following Statutes deserve particular attention.

By Statute 13 and 14 Charles II. cap. 11. § 15, No Ship or Goods shall be seized as forfeited for unlawful Importation or Exportation, or for non-payment of Customs, but by the persons appointed to manage the Customs, or by Officers of Customs, or persons deputed by Warrant from the Lord Treasurer or Under Treasurer, or by Commission from his Majesty, under the Great or Privy Seal ; and if any seizure shall be made by any other person for the causes aforesaid, such seizures shall be void.

By Statutes 13 and 14 Charles II. cap. 11 ; 4 William and Mary, cap. 5 ; 6 William and Mary, cap. 1 ; and 9 Ann. cap. 21, The Commissioners, Patent Officers, and all Clerks, Servants, &c. employed in the

Customs, shall take their oath for the true and faithful execution of their several Trusts and Employments; *and that they will take no reward or gratuity but their respective salaries, and what shall be allowed them by the Crown, or the regular Fees established by Law,* for any service to be done in the execution of their employments, and the Commissioners and principal Officers in the Port of *London*, and the principal Officers in the outports, or any two of them, are authorised to administer such oath, and to cause the same to be registered in the Custom-house.

By 6 and 7 William III. cap. 7. § 14, Any Officer of the Customs duly employed in the execution of his Office, on any extraordinary service not required by Law, is authorised to receive such recompence from the person desiring his attendance, as the Commissioners of the Customs in the Port of *London*, and the Collector, Customer, and Comptroller, in the Outports, or any two of them (by whom the sufferance is granted) shall determine.

By Statute 13 and 14 Charles II. cap. 11. § 19, If any of the King's Officers, or other persons deputed and employed about the Customs, shall take any bribe, or connive at any false entry, whereby the King shall be defrauded of his Customs, or Goods prohibited to be imported or exported be suffered to pass, the persons offending shall forfeit 100*l.* and be incapable of any Office under the King; and the person who shall give such bribe shall forfeit 50*l.*

By Stat. 9 Geo. II. cap. 35. § 24, If any person shall offer any bribe to any Officer of the Customs

toms or Excise, to do any act whereby his Majesty might be defrauded in his said Revenues, every person shall forfeit for such Offence, 50*l*.

By a more modern Statute, which appears to have been passed for the purpose of getting at the root of the evil, it is enacted, That if any Officer of the Navy, Customs, or Excise, shall make *any collusive seizure*, or shall deliver up, or shall make any agreement to deliver up, or not to seize any Vessel, or any Goods liable to forfeiture, by this or any other act, or shall *directly or indirectly* take any bribe or reward for the neglect or non-performance of his duty, such Officer shall forfeit *Five Hundred Pounds*, and be rendered incapable of serving his Majesty in any Office; civil or military; and if any person whatsoever shall give, offer, or promise to give, any bribe or reward to, or make any collusive agreement with, any Officer of the Navy, Customs, or Excise, to do, conceal, or connive at, any act whereby any of the provisions of any act relative to Customs or Excise, may be evaded or broken, such person shall (whether the offer be accepted or performed or not) forfeit *Five Hundred Pounds*.—2*A* Geo. III. Stat. 2. cap. 47. § 32.

If any Officer of the Customs shall embezzle any Goods lodged in any Warehouse in his custody, he shall forfeit double the value of the Goods embezzled to the party grieved with Costs. 8 Ann. cap. 13. § 27.

On this part of the subject it is proper to advert to the opinion of the *Finance Committee* (whose admirable

mirable suggestions have already been repeatedly alluded to) “ that if fixed and net salaries could be given to each Officer, proportionate to his services, the general Arrangement of the Business of the Customs would be much improved ; instead of leaving their compensation to depend upon their having additional places, or employments in other situations, or upon their casual receipt of Fees.”

The Committee consider *the Abolition of Fees* as a measure, for many reasons, to be submitted to the consideration of Parliament. The independence [and consequent purity] of the Revenue Officers, the relief to the Trader, and the security of the Revenue are all (as has been already urged in the course of this Work) involved in this Question. The Merchants of London, and those resident at several of the Outports, when consulted in 1791, approved of this measure: and the opinion of the Commissioners of Accounts and the Commissioners of Customs, concur in the propriety of the Abolition. The main difficulty in the execution of the Plan is the providing a fund for compensation for the Fees abolished ; the amount of which in 1788, (throughout England) was nearly 134,000*l.* of which the Fees of the Outdoor Officers were about 45,000*l.*

In the Port of London alone, the amount of Fees in 1784 and 1788, was 64,000*l.* and upwards ; in 1794 about 67,000*l.* in 1795, 66,400*l.* and in 1796, nearly 79,800*l.*—Of these the Fees to the Outdoor Officers

Officers were in 1794, about 20,850*l.* in 1795, 21,635*l.* and in 1796, 25,391*l.*

The Committee appear particularly to recommend the Abolition of the Fees to *Outdoor* Officers; and for this purpose state, that an adequate provision might be conveniently and fairly obtained by a small Duty, on the principal articles of *Imports*, apportioning the duty according to the share, which the Trade of each Country contributes to the whole Trade of Great Britain.*

Of the Statutes giving specific directions as to Seizures, &c. by Revenue-Officers, the following seem to require special notice.

By the Stat. 6 Geo. I. c. 21. § 39. it is enacted, That if prohibited or customable Goods shall be found by any Officer of the Customs, in the custody of any persons being in a Hoy, Lighter, Barge, Boat or Wherry, on the water, or coming directly from the water-side, without the presence of an Officer; or if such Goods, upon the information of one credible person, be found in any House or Place, on a search made according to the directions of 13 and 14 Car. II. c. 11. (see Division I. *ante* page 390) such Officer may put the said Goods into the King's Warehouse, till the Claimers make proof to the satisfaction of the Commissioners of the Customs, that the Duties have been paid or secured for the customable Goods, or that the same had been bought in a lawful way, or that the Goods had been compounded for, or condemned in the Ex-

* See the Fourth Report of the Committee, pp. 24, 25.

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chequer, or been delivered by Writ of that Court, and that the prohibited Goods had been compounded for, condemned or delivered; in which case such Goods shall be delivered without charge.

By § 43 of the same Act, If any Officer of the Customs be desirous to seize and prosecute the Goods, notwithstanding any directions of the Commissioners for delivery of the Goods, such Officer may seize and prosecute the same; in which case the Officer so prosecuting, shall be liable to be sued by the Owner, for recovery of the same, or the value thereof with costs; or if the Commissioners shall not order the delivery of the Goods, the Owner may sue for the recovery thereof, with costs and damages in any Court of Record at Westminster.

By Stat. 12 Geo. I. c. 28. § 17, Any Searcher, or other proper Officer of the Customs, after the entry of Goods whereon there is a *drawback* or premium, or of *Goods prohibited* to be used here, or Pepper, may open and examine any Bail or Package; and if the Goods shall be found to be right entered, the Searcher shall, at his own charge, cause them to be repacked (which charge shall be allowed by the Commissioners, if they think it reasonable;) but if the Officer shall find such Goods to be less in quantity or value than is expressed in the Exporter's endorsement on his entry, or entered under a wrong denomination, whereby his Majesty would have been defrauded, all such Goods may be seized, and shall be forfeited, and the Owner shall lose the benefit of the drawback

drawback for such Goods, and the value of the Goods.

By Statute 9 Geo. II. c. 35. § 29, It shall be lawful for any Officer of the Customs or Excise (producing his Warrant or Deputation, if required) to go on board any *Coasting Ship*, within the limits of the Ports, and to rummage such Ships for prohibited and uncustomed Goods, and to stay on board during the time the same shall continue within the limits of such Port; and if any person shall hinder any Officers of the Customs or Excise, in going or remaining on board such *Coasting Ship*, or in the searching thereof, such person shall forfeit 100l.

By Statute 24 Geo. III. Statute 2. c. 47. § 28, Where the Master of any Vessel shall report any Bales or Packages of any Goods, *contents unknown* for Exportation, any Custom-House Officer is authorised to open such Bales and Packages, on board such Vessels so reported, and examine the contents thereof, or to bring them on shore to his Majesty's Warehouse, at the Custom-House, for the Port where such report is made, if necessary, and such Officer shall be indemnified, and not liable to any action for so doing: and in case it shall appear on such examination, that such Bales or Packages shall contain any Goods prohibited to be imported, or liable to forfeiture upon being imported into this Kingdom, by any Law then in force, all such Goods, and the Package thereof, shall be forfeited; and in case such Goods shall not be prohibited, such Goods shall

shall be chargeable with the Duties due thereon, and shall not be permitted to be exported or delivered for that purpose before the Duties are paid, without the leave of the Commissioners of Customs, or three of them; and all Goods found on board any Vessel, of which no report hath been made by the Master, shall be forfeited.

Several Statutes have been passed for the security of the persons of the Revenue Officers, in the execution of the important and unpleasant duty which they are called upon to perform:

By Statute 9 Geo. II. c. 35. § 28, If any Officer of the Customs or Excise, *being on board any Vessel* within the limits of any Port, be forcibly hindered or beaten in the execution of his office, every person so forcibly hindering or beating the said Officers, and all such as shall act in their assistance, shall, by order of the Court, before whom such Offenders shall be convicted, be transported for such term as such Court shall think fit, not exceeding seven years; and if such Offenders shall return into *Great Britain or Ireland*, before the expiration of the term, they shall suffer as Felons, without benefit of clergy.

By 19 Geo. II. c. 34. § 1, continued by various Acts, If any person shall maim, or dangerously wound any Officer of the Revenue, in his *attempting to go on board any Vessel* within the limits of any Port, or shoot at, maim, or dangerously wound him when on board, and in the execution of his office, every per-
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son so offending being convicted, shall be adjudged guilty of felony, and shall suffer death.

By § 11 of the Statute 24 Geo. III. Statute 2. c. 47, If any person upon the shore, or on board any Ship, Vessel or Boat, shall maliciously *shoot at any Ship, Vessel, or Boat*, belonging to the Navy, or in the service of the Customs or Excise, within the limits of any Port of *Great Britain*, [or within four leagues from any part of the Coast thereof;] or if any person being on shore, or on board any Ship, shall maliciously shoot at, maim, or dangerously wound any Officer of the Navy, or of the Customs or Excise, *whether attempting to go on board, or being on board, or returning from on board any Ship, &c.* or otherwise acting in the execution of his duty on shore, or within the limits of any Port of *Great Britain*, [or within four leagues of any part of the Coast thereof;] or shall maliciously shoot at, maim, or wound any person aiding such Officer, every person so offending, and every person aiding therein shall be guilty of Felony without benefit of clergy.

By 19 Geo. III. cap. 48. § 10, &c., If any person whatsoever shall assault, resist, oppose, molest, obstruct, or hinder, any Officer of Customs or Excise in seizing or securing any *Coffee, Tea, Cocoa-Nuts, Chocolate, Foreign Brandy, or other Foreign Spirituous Liquors, or any other Goods whatsoever*, liable to be seized, or shall by force or violence rescue, or cause to be rescued, any of the said Goods, after they are seized, or shall attempt to do so; or, after such seizure,

seizure, shall cut, stave, break, or otherwise destroy or damage any Casks, Vessels, Boxes, or Package, wherein the same shall be contained ; it shall be lawful for the Officers, and for all persons acting in their aid, to stop and detain the person so offending, and carry him before one Justice ; and the Justice shall, if he see cause, commit the person brought before him to the next County Gaol, until the next general Quarter Sessions, by whom he may be committed to the House of Correction, for not more than three years, nor less than one ; or be sent to serve in the Army or Navy.

By Statute 34 Geo. III. cap. 50. § 5, If any Officer or Officers of his Majesty's Navy, or in the service of the Customs or Excise, being on shore, or going on board, or being on board, or returning from on board any Ship, Boat or Vessel within the limits of any of the Ports of this Kingdom, or within four leagues from the Coasts thereof, [or within the limits prescribed against Vessels hovering on the Coasts] shall be hindered, opposed, obstructed or assaulted, in the execution of their office or duty, *by any person or persons whatsoever, either in the day time or night ; or if any person or persons acting in the aid or assistance of such Officers* shall be so obstructed, or assaulted, every offender, and also *every person aiding and assisting* in such obstruction or assault, may be carried before a Justice of Peace, residing near the place where such offence shall be committed, and the Justice may commit such Offenders to

the next County Gaol, there to remain until the [next] Court of Oyer and Terminer, Great-session, or Gaol delivery, or until the Offender shall be delivered by due course of law ; and, in case an indictment shall be found against such Offenders, or any of them, they shall plead thereto, without having time to traverse the same, as is usual in cases of Misdemeanors, and being duly convicted thereof, shall, by order of the Court, be sentenced to hard labour on the River Thames, or any other navigable River in *England*, for any term not exceeding three years, as under 19 Geo. III. c. 74. in cases of Grand Larceny; or the Court may order such Offender to be committed to the Common Gaol, or House of Correction, for any term not exceeding three years.

By § 35 of the Statute 9 Geo. II. c. 35, If any person passing with prohibited or uncustomed Goods, and armed with offensive weapons, shall hinder any Officer of the Customs or Excise, who, in the execution of his duty, shall offer to search or seize any prohibited or uncustomed Goods from any person passing with such Goods, and armed as aforesaid, by beating the Officers or other persons acting in their assistance ;—it shall be lawful for all Officers of his Majesty's Customs or Excise, and all persons by them called to their assistance, who are so resisted, *to oppose force to force*, and by the same methods that are violently used against them, and by which their lives are endangered, to defend themselves and execute the duty of their office : and if any person so
resisting

resisting the Officers shall be wounded or killed, and the Officers and their Assistants shall be prosecuted, such Officers and persons acting in their assistance may plead the general issue; and all Justices of Peace, before whom such Officers and other persons acting in their assistance, may be brought, on account of such wounding or killing, are required to admit such persons to bail.

By § 6 of the Statute 16 Geo. II. cap. 34, If any Officer of the Revenue, or other person employed in seizing or securing any *Wool or other Goods* forfeited, (either as being prohibited or uncustomed, or for the duties not having been paid or secured, or forfeitable by any Law to prevent the Exportation of Wool or other Goods) or in endeavouring to apprehend any Offender, shall be beaten, wounded, maimed, or killed, or the Goods seized shall be rescued by persons armed as aforesaid, the inhabitants of every Hundred, where such facts are committed in *England*, shall make satisfaction for the damages, and shall pay 100*l.* to the Executors or Administrators of each person so killed. And such Officers and other persons, and their Executors and Administrators, may sue for and recover their damages (so as the sum to be recovered for any beating, wounding, or maiming exceed not 40*l.* nor for the loss of the Goods 200*l.*) against the inhabitants of the Hundred: and all the inhabitants of the said Hundred shall be proportionably assessed towards the payment of the damages and costs, and also of the expences in defending such

Action; which Assessment shall be made and levied as in cases of Robberies.

To prevent frivolous and vexatious Actions against Revenue Officers, by which they are peculiarly liable to be harassed, it is enacted, by § 25 of the Stat. 28 Geo. III. cap. 37; that no Writ shall be sued out against any Officer of Customs or Excise, or against any person acting by their order, in their aid, for any thing done in execution of their duty, until one month after notice in writing, shall have been delivered to them, or left at their abode, by the Attorney for the person who intends to sue out such Writ; in which notice shall be clearly contained, the cause of action, the name and abode of the person in whose name such Action is to be brought, and the name and abode of the Attorney; on which the Officer may tender amends, &c. as in the case of Actions against Justices of Peace.

THUS while the Author has had occasion, in the course of this Work, to deplore the injuries sustained by the Revenue and the Public, from the loose conduct of not a few of the inferior Officers of the Customs and Excise, he has felt it his duty, in this and the succeeding Chapter, to submit to the Reader, and particularly to the consideration of those engaged in Commercial and Nautical Pursuits, a Summary View of what is incumbent on the several Parties to perform:

perform:—The powers with which Revenue Officers are invested; and the danger of resisting their lawful authority. In the foregoing detail of these *Duties* and *Powers*, the Functions of the Civil Magistrates, to whom Appeals are to be made, wherever Grievances are suffered, is a strong proof, among many others, of the utility and necessity of a well-regulated *River Police*, not more for the purpose of restraining and preventing the Commission of Crimes, than for securing the rights of Innocence, and protecting upright Officers in the lawful discharge of their duty.