

value of the articles so destroyed or reserved, if they had been sold in the manner hereinbefore provided for.

" XLV. And it is hereby further ordered that, if any goods or other things shall be seized for non-payment of duties or any other cause of forfeiture, and any dispute shall arise whether the duties have been paid for the same, or the same have been lawfully imported, or introduced or removed, then and in such case the proof thereof shall lie on the owner or claimer of such goods or other things, and not on the Officer or other person who shall seize or stop the same.

" XLVI. And it is hereby further ordered that all actions or suits for the recovery of any of the penalties or forfeitures imposed by this Order, may be commenced, or prosecuted, at any time within three years after the offence committed, by reason whereof such penalty or forfeiture shall be incurred.

" XLVII. And whereas it is expedient to alter and amend the Schedule annexed to a certain other Order made by His late Majesty, to ratify and confirm regulations for the government of sea-going vessels, and of lighters and boats in the port

of Gibraltar, and bearing date at the Court at St. James's, on the sixth day of February, one thousand eight hundred and thirty-two, the said Schedule being intituled " Schedule of Rates and Duties to be paid for every lighter, boat or other craft, licenced through the year;" it is, therefore, hereby ordered that the said Schedule be wholly abolished and rescinded; and that the Schedule annexed to this Order, marked B, intituled " Schedule of Rates and Duties to be paid for every lighter, boat or other craft, licenced during they ear," be substituted in lieu of the said Schedule annexed to the said Order of His late Majesty; and that all and singular the provisions of the said Order of His late Majesty, which apply to the Schedule annexed to the said Order, shall apply to the Schedule annexed to this Order, marked B, and intituled " Schedule of Rates and Duties to be paid for every lighter, boat or other craft, licenced during the year."

" XLVIII. And it is hereby further ordered and ordained by the authority aforesaid, that nothing in this Draft Order contained shall have any force or effect until Her Majesty's pleasure be known hereon."

SCHEDULE OF THE RATES, AND DUTIES REFERRED TO AND ESTABLISHED BY THE PRECEDING ORDER.

Wharfage Toll
On all wines, spirits, strong waters, cordials, and other liquids, in casks landed at Gibraltar, whether in bottles or otherwise, if the full contents of the cask shall gauge to exceed ten gallons.

	£	s.	d.	or	\$	R.	Q.
For every botasso	0	2	2		0	6	0
For every pipe or button punchon	0	1	10		0	5	1
For every hogshead	0	0	11		0	2	9
For every tierce	0	0	7½		0	1	11
For every quarter-cask	0	0	5½		0	1	4
For every cask, less than a quarter-cask, being liable to the Wharfage Toll	0	0	3		0	0	11

On all tobacco landed at Gibraltar, being in hogsheads or in kegs as commonly imported from the United States of America, or being in rolls as commonly imported from the Brazils.

	£	s.	d.	or	\$	R.	Q.
For every hogshead	0	1	10		0	5	1
For every keg or roll not exceeding one hundred weight and a quarter	0	0	2		0	0	7
For every keg weighing more than one hundred weight and a quarter, but not exceeding two hundred weight	0	0	3		0	0	11
For every roll weighing more than one hundred weight and a quarter, but not exceeding five hundred weight	0	0	7		0	1	10

Kegs exceeding two hundred weight, and rolls exceeding five hundred weight, to pay Wharfage each as half a hogshead; and, in case of dispute as to weight, the tobacco is to be weighed at the expense of the Merchant.

Duty on Wines.

On each botasso introduced into the Garrison or Territory	7	6	0
On each pipe ditto ditto	5	0	0
And so on in proportion for the subdivisions of a pipe, viz., hogsheads, tierces, quarter-casks and half quarter-casks.			
On all wines in bottles introduced into the Garrison or Territory, being in regular wine bottles	0	1	8 per dozen.
On all wines in skins of ordinary size	0	7	8 per skin.