

not entered, brought to be stamped, and the Duty thereof paid, the Party shall forfeit the Chocolate, and treble the Value.

Not less than 100 l. Weight of Cocoa-Nuts shall be at each time made into Chocolate for private Use.

*Coffee, Tea, and Cocoa-Nuts imported after the 24<sup>th</sup> of June 1724.*

That after the 24th of June 1724, all such Coffee, Tea, and Cocoa-Nuts as shall be imported, shall be entered at the Custom-House, put into a Warehouse to be provided by the Importer, &c. and approved by the Commissioners of Customs: And of such Part as is sold to be consumed in Great Britain, an Entry shall be made with the Collector, &c. for the Inland Duties, which shall be paid down; and on producing to the Warehouse-keeper a Warrant or Certificate that the same have been paid, the Warehouse-keeper shall deliver out so much, and give a Permit for so much.

As to such Part of such Cocoa-Nuts put into such Warehouse, as are intended to be made into Chocolate within this Kingdom, the like Method to be observed.

Such Part of Coffee, Tea, and Cocoa-Nuts put into such Warehouse, &c. as is intended to be exported, may be delivered out upon sufficient Security to export and not reland the same; and such Securities are to be discharged on such Certificates as are mentioned in the Act.

That Coffee, Tea, or Cocoa-Nuts imported after the 24th of June 1724, not entered at the Custom-House, and brought into such Warehouse as before is directed, shall be forfeited, together with the Package thereof, and the Horses and Carts, &c. used in carrying thereof.

On Disputes whether the Customs or Inland Duties have or have not been paid, the Proof of Payment lies on the Claimer.

That Keepers of such Warehouses, &c. must in Books enter all brought in and all carried out, and at the End of every six Months, or sooner if requested, transmit Accounts to the respective Commissioners of Customs and of the Inland Duties.

That if it shall appear that more of such Coffee, Tea, or Cocoa-Nuts have been delivered out, or otherwise than as before is directed, the Warehouse-keeper to be incapable of any Office, and to forfeit 100 l.

Proprietors of such Coffee, Tea, and Cocoa-Nuts, and such Warehouse-keepers, each to have Locks and Keys to such Warehouses.

#### *Roasting of Coffee.*

That the Commissioners for the Inland Duties may appoint Houses for roasting Coffee-Berries, and Officers to attend them, who are not to demand more than 8 s. per hundred Weight, and proportionably for roasting Coffee-Berries.

That Dealers, &c. in Coffee, may by themselves or Servants Roast their Berries at such Roasting-Houses, paying 3 s. per hundred Weight, and proportionably.

That if during the Continuance of such Roasting-Houses, Coffee-Berries are roasted elsewhere, the Coffee so roasted is forfeited, and 3 s. per Pound.

That such Officer or Roaster for not duly attending, shall forfeit for the first Offence 10 l. for the second 20 l. and to be incapable of farther Employment.

Not less than 100 Weight of Coffee, Tea, or Cocoa-Nuts respectively, shall at each time be taken out of such Warehouse, unless where the Importation was in less Quantities.

That all Sellers of, and Dealers in Coffee, Tea, and Cocoa-Nuts, all Makers of Chocolate, and all Keepers of Coffee or Chocolate-Houses, shall keep Accounts of all Coffee, Tea, and Chocolate respectively, in small Quantities under six Pounds respectively each Day sold or consumed, and in every Night shall in Books, to be provided by the Commissioners for the said Inland Duties, set down the respective Totals of the respective Quantities being under six Pounds each of the said several and respective Commodities each Day sold or consumed.

That each Parcel of Coffee, Tea, Cocoa-Nuts, or Chocolate respectively, being six Pounds, or more, each Day sold or consumed, shall be in like manner set down in other Books (to be provided as aforesaid.)

And that such Parcels of six Pounds, or more, shall not be removed without a Permit to be signed by the Officer.

That no such Seller of or Dealer in such Coffee, &c. shall, at the same time, have more than one such Book of each Sort, and such Books, when filled up, to be upon Oath delivered back, and in the mean time to lye open to be perused by the Officers.

That for refusing to keep such Books, or therein to set down or make such Entries, or to permit the Officers to inspect such Books, or for not delivering back such Books, or for making false Entries therein, the Party offending shall forfeit 100 l.

And whereas there is now in Warehouses Coffee and Tea for which there hath not yet been paid such Duties as do and will belong to the Crown, though the same be exported, if such Coffee and Tea remain in such Warehouses on or after the 24th of June 1724, such Coffee and Tea shall then be charged with the Inland Duties, and shall be entered at the Custom-House either within a Month next after the 24th of June, or upon the delivering out thereof, if delivered out sooner; and if such Duties are not paid or secured, such Coffee and Tea shall be forfeited.

But if such Duties having been paid or secured, such Coffee and Tea or Part thereof is exported, then upon such Exportation, the Exporter to have a Drawback for so much as is so exported, and on paying the said Duties for so much thereof as is not so exported, the Security for paying the Duties is to be delivered up.

That Officers for the Inland Duties may after the 24th of June 1724, enter such Warehouses, and take Accounts of the Coffee and Tea therein, and the Commissioners for the Inland Duties may appoint Keepers of such Warehouses, and such

Keepers