

That any Officer or Officers for the said Inland Duties, may in the Day-time enter into all and every the Warehouses, Storehouses, Rooms, Shops, Cellars, Vaults and other Places made use of for keeping or making any Coffee, Tea, Cocoa-Nuts or Chocolate, by any Druggist, Grocer, Chandler, Coffee-house-keeper, Chocolate-house-keeper, or other Seller of or Dealer therein by Wholesale or Retail, or making Chocolate, and by Weighing, &c. take an Account of the Quantity and Sorts of the said Commodities in their Custody.

That every such Owner of the said Commodities respectively, for refusing or hindering any such Officer, &c. to enter any such Warehouse, &c. or to take such Account, or for not keeping such Scales and Weights, or for keeping any false Weight, or for neglecting or refusing to assist any such Officer in such Weighing, or for hindering or obstructing such Officer, &c. therein, shall for every such Offence forfeit 100 l.

That either the Commissioners for the said Inland Duties, or Justices of the Peace respectively, within their respective Jurisdictions in relation to the said Duties, upon Oath before them respectively made of Suspicion of fraudulently concealing Coffee, Tea, Chocolate or Cocoa-Nuts, may, by Warrant under their Hands and Seals respectively, empower any Officer or Officers for the said Duties, either by Day or by Night, but if by Night in the Presence of a Constable, or other Officer of the Peace, to enter all suspected Places, &c. and, as forfeited, to seize and carry away all Coffee, Tea, Chocolate and Cocoa-Nuts there concealed, &c.

Every Person for obstructing or hindering any Officer therein, forfeits 100 l.

That no Coffee, Tea, Cocoa-Nuts or Chocolate, is to be sold, uttered or exposed to Sale, either by Wholesale or Retail, but when in some entered Warehouse, &c. or in some Warehouse approved by the Commissioners of Customs, on Pain of forfeiting all such Coffee, Tea, Cocoa-Nuts and Chocolate, and the treble Value, and all the Canisters, Bags, Jars, Tubs, Boxes, Casks and other Vessels or Package containing the same.

That Coffee, Tea, Cocoa-Nuts or Chocolate, exceeding the Quantity of six Pounds Weight, removed or carried from one to another Part of this Kingdom, by Land or by Water, without a Permit or Certificate from one or more Officers, &c. for the said Inland Duties, shall be forfeited.

The Officer, &c. granting such Permit, &c. is therein to limit the Time, &c. for such Permit, &c. to continue in Force.

Chocolate.

That Entries upon Oath of all Chocolate made after the 24th of June 1724, must be made at the next Office for the said Duties, within the Times hereafter mentioned, (that is to say,) If made within the Weekly Bills of Mortality, then such Entries to be made Weekly; if made in any other Part of the Kingdom, then to be made every six Weeks, on the Forfeiture of 50 l. for every Neglect of making such Entry.

The Duties for Chocolate so made, to be paid at the Times following, viz. within the said Weekly Bills to be paid Weekly, in any other Part of the Kingdom every six Weeks, on the Forfeiture of 50 l. for every Neglect of so paying.

That all Chocolate made after the said 24th of June 1724, must, at the Place where the same ought to be entered, be produced in Papers, each containing one Pound and no more; and such Papers must be stamped with such Stamp as shall be appointed by the Commissioners for the Inland Duties.

Chocolate Stock in Hand.

That all Chocolate which shall or ought to be entered on or before the 24th of June 1724, must, within the Times hereafter mentioned, be brought to be stamped, viz. within the Weekly Bills in 14 Days, in any other Part of the Kingdom

within six Weeks next after the said 24th of June 1724.

That every Maker and Seller of Chocolate, forfeits all Chocolate not so stamped, found in his, her or their Custody, &c. after the End of the said last mentioned six Weeks, and also 20 s. for every Pound of such Chocolate.

After the Expiration of the said six Weeks, Chocolate found removing without such Stamp is forfeited.

That for either Counterfeiting the said Stamp, or for Uttering, &c. Chocolate with a Counterfeit Stamp, the Party shall forfeit 500 l. and suffer 12 Months Imprisonment.

Chocolate for private Use in private Families.

That an Officer for the said Duties, on having three Days Notice in Writing, may give to private Persons, &c. Permission to make Chocolate for private Use only, provided, that if in three Days after the finishing thereof, such Chocolate is 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 24th 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