

ANNO PRIMO & SECUNDO

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Retail Stock of Tobacco or Snuff, shall be first removed to and received by him or her into the Places specially entered and distinguished by him or her for laying or keeping Tobacco or Snuff for Retail, and into his or her Retail Stock of Tobacco or Snuff, with and under a legal Permit or legal Permits; and if any raw or unmanufactured Tobacco, Tobacco Stalks, Tobacco Stalk Flour, Returns, or Snuff Work, not being in legal Transit, and enclosed and secured in the original Package and Packages thereof, and accompanied by a legal Permit or Permits, shall be found laid, deposited, or kept in any Shop or Place entered for laying or keeping Tobacco or Snuff for Retail, or for retailing Tobacco or Snuff; or if any manufactured Tobacco or Snuff shall be found removing or shall be removed to or received by any Dealer in or Retailer of Tobacco or Snuff, without being accompanied by a legal Permit or Permits, from the Stock of the Manufacturer of such Tobacco or Snuff, or by a legal Certificate or Certificates, Permit or Permits, from the Stock of a Dealer in or Retailer of Tobacco or Snuff, to the Stock of such Retailer of Tobacco or Snuff, or without such Permit and Permits, Certificate or Certificates, being forthwith delivered to the proper Officer by such Dealer or Retailer to whom such Tobacco or Snuff shall be so permitted or certificated, and who shall receive therewith the Tobacco or Snuff therein specified; or if any Manufacturer of Tobacco or Snuff shall retail, or deliver or send out by Retail, any Tobacco or Snuff, without making such Entry as aforesaid, or any Tobacco or Snuff which shall not be first removed to and received by him or her into some Shop or Place so entered, and into his or her Retail Stock of Tobacco or Snuff, with and under such Permit or Permits, Certificate or Certificates as aforesaid, so delivered to the proper Officer as aforesaid, all such Tobacco and Snuff respectively shall be forfeited, and shall and may be seized by any Officer or Officers of Excise, and every such Manufacturer shall, for every such Offence, forfeit and lose the Sum of One hundred Pounds.

Tobacco, &c. found removing without Permit, &c. to be forfeited, and Manufacturer shall forfeit 100*l.*

II. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-one, all and every Person and Persons who shall deal in or retail, or intend and make Entry to deal in or retail Tobacco or Snuff, shall, upon Demand, receive from the proper Officer of Excise, a Book or Books to be prepared with proper Forms and Titles for the Purposes herein-after mentioned, and to be kept by every such Dealer or Retailer in some public and open Part of his, her, or their entered Shop or Premises for dealing in or retailing Tobacco or Snuff, and that from and after the said Tenth Day of *October* One thousand eight hundred and twenty-one, no Tobacco or Snuff of any Weight not less than One Pound, or which shall not exceed Ten Pounds, shall be sold, sent out, or delivered by any Dealer in or Retailer of Tobacco or Snuff to any Person or Persons whatsoever, without being accompanied by a Certificate filled up and cut out progressively from the printed Forms of such Certificates contained in such Book as aforesaid, signed by such Dealer or Retailer selling, sending out, or delivering the same, or some Person or Persons on his, her, or their Behalf, certifying the Date thereof, the Quantity, Quality, Denomination, or Sort or Kind, when sent out on Order, and to whom sold, and from whose Stock delivered; which Certificate shall

Retailers of Tobacco or Snuff to receive from the Officer of Excise, Books containing Certificates, to be filled up and sent out with every Quantity of Tobacco or Snuff sold of any weight not less than 1lb. or not exceeding 10lbs.

be firmly and permanently pasted on the Outside Cover or Wrapper of such Parcel or Weight of Tobacco or Snuff as shall be specified in such Certificate; and that the Dealer or Retailer selling, sending out, or delivering any Tobacco or Snuff of any Weight not less than One Pound, or exceeding Ten Pounds as aforesaid, shall at the same Time make a correspondent Entry thereof, containing the same Particulars, in such Book as aforesaid (and that such Tobacco or Snuff when not sent out on Order was sold and delivered to the Purchaser on their Retail Premises); and that such Book, with such Entries so made therein as aforesaid, shall at all Times from the Hour of Seven of the Clock in the Morning until the Hour of Eight of the Clock in the Evening, lie open and exposed in the entered Premises of such Dealer or Retailer as aforesaid, to the Perusal of any Officer or Officers of Excise, and shall be delivered and given up by such Dealer or Retailer as aforesaid, to any Officer or Officers of Excise, upon Demand; and if any Dealer in or Retailer of Tobacco or Snuff shall at any one Time retail or sell, send out or deliver, from his or her Stock, any Weight or Quantity of Tobacco or Snuff not less than One Pound, and which shall not exceed Ten Pounds, without being accompanied by such Certificate pasted thereon as aforesaid, or without making such Entry in such Book as aforesaid, or shall convey away or conceal any such Book or Books as aforesaid, or cancel, obliterate, destroy, or tear out any Leaf or Leaves therefrom, or Entry or Entries therein, or shall make any false Entry or Entries therein, or shall oppose, molest, obstruct, or hinder any Officer or Officers of Excise in inspecting any such Book or Books, or any such Entry or Entries therein as aforesaid, or shall at any Time neglect or refuse, when required to deliver or give up to any Officer or Officers such Book or Books as aforesaid, all and every such Person and Persons so offending shall for every such Offence forfeit and lose the Sum of Fifty Pounds, and all such manufactured Tobacco and Snuff respectively so retailed or sent out as aforesaid shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and the Person or Persons removing, carrying, or conveying the same, or who shall be or shall have been employed or concerned, or aiding or assisting therein, or in whose Custody the same shall be found, shall forfeit and lose the Sum of Fifty Pounds: Provided always, that every Dealer in or Retailer of Tobacco or Snuff shall send out every Quantity of Tobacco or Snuff exceeding Ten Pounds thereof respectively at one Time, by and accompanied with a legal Permit, and not with or under such Certificate as aforesaid, on pain of forfeiting all such Tobacco and Snuff respectively, which shall and may be seized by any Officer or Officers of Excise.

Books subject to the Inspection of the Officer.

Penalty for sending out such Tobacco and Snuff without Certificate, neglecting to make Entry in the Book, obstructing Officer, &c. 50*l.* and Articles forfeited.

Persons assisting to forfeit 50*l.*

Tobacco or Snuff exceeding 10lb. to be accompanied with a Permit.

III. And be it further enacted, That from and after the said Tenth Day of *October* One thousand eight hundred and twenty-one, it shall and may be lawful for any Manufacturer of Tobacco or Snuff, at any Time or Times to strip and separate from the Stalks thereof any Tobacco Leaf which has not been wetted, or put into or sprinkled with Water, without giving to the Officer of Excise previous Notice of or for the stripping of such dry Tobacco Leaf, and without such stripping of such dry Tobacco Leaf being deemed or taken to be a Commencement of the Manufacture of Tobacco or Snuff: Provided always,

Manufacturer of Tobacco and Snuff to be at Liberty to strip Leaf which has not been wetted, without Notice.

The Notice for Manufacture shall specify whether the Tobacco Leaf is Leaf stripped from the Stalks, and how much Leaf is unstripped.

always, that every such Manufacturer shall, in the Notice given by him or her for commencing the Manufacture of any Tobacco or Snuff, in order that the Officer may weigh the respective Materials intended for that Purpose and specified in such Notice, describe and mention whether the Tobacco Leaf specified in such Notice and intended to be Part of the Operation, or how much thereof, is Leaf stripped from the Stalks thereof by such Manufacturer, and how much thereof is Leaf unstripped, as the Case may be, from the Stalks thereof; and if such Leaf be Leaf stripped from the Stalks thereof, such Stalks shall not be deemed or taken or allowed to be any Part of the Tobacco Leaf to be weighed for the Operation specified in such Notice, but such Manufacturer shall be entitled to and have Credit in his or her unmanufactured Stock for all such Tobacco Stalks.

Operation of Tobacco to mean the Quantity of Tobacco declared at one Time for Process of Manufacture.

IV. And whereas the Word Operation used and employed with relation to the Manufacture of Tobacco and Snuff, is so used and employed to express sometimes the Process of manufacturing Tobacco and Snuff respectively, and sometimes the Quantity of Tobacco or other Materials by Law allowed for that Purpose, weighed by the Officer and declared by the Manufacturer at one Time for the Manufacture of the Tobacco or Snuff specified in such Declaration: To prevent therefore Confusion from arising in the Construction of this Act; be it enacted, That the Word Operation is used and employed in this Act, and shall be construed in this Act to mean and express only the Quantity of Tobacco and other Materials by Law allowed for the Manufacture of Tobacco or Snuff respectively, weighed by the Officer of Excise, and declared by the Manufacturer at one Time for the Manufacture of the Tobacco or Snuff respectively specified in such Declaration.

If Operations not completed within the Time limited owing to unavoidable Accident, of which Notice shall be given, no Forfeiture or Penalty to be incurred.

V. And be it further enacted, That if before the Expiration of any Period respectively prescribed by this Act, for finishing and declaring to be finished any Operation for the Manufacture of Tobacco, any unforeseen or inevitable Cause or Accident shall occur, by which any such Mannfacturer respectively shall unavoidably be prevented from finishing and declaring the same to be finished within such Period, and such Manufacturer shall forthwith give Notice in Writing of such Cause or Accident to his or her surveying Officer of Excise, specifying therein the Nature thereof, and shall give Proof to and to the Satisfaction of the Supervisor of Excise in whose District the entered Premises of such Manufacturer are situate, of such Cause or Accident, and of the unavoidable Delay thereby occasioned, and shall finish such Operation and declare the same to be finished with as much Diligence and Dispatch as the Nature of such Cause or Accident, Hindrance and Obstruction will allow and permit, no such Manufacturer shall incur any Forfeiture or Penalty by reason of the Delay in the Performance thereof within the respective Period prescribed for that Purpose, unavoidably occasioned by such Cause or Accident; any thing in this Act contained to the contrary thereof notwithstanding.

Only Three Operations of Cut Tobacco to be

VI. And be it further enacted, That no Manufacturer of Tobacco shall have depending, at one and the same Time, more than Three Operations for the Manufacture of Cut Tobacco, under which Denomination

mination all such Tobacco shall be kept in Stock, permitted, and sent out, whether the same be generally called or known by the Name of Short Cut or Shag Tobacco; and that every such Operation, where the Weight of Tobacco or Tobacco and Returns declared for such Operation, shall not exceed Five hundred Pounds Weight Avoirdupois, shall be finished, and declared by such Manufacturer to be finished, before the Expiration of Seven working Days from the Date of such Declaration; and that where the Weight of Tobacco, or Tobacco and Returns so declared, shall exceed Five hundred Pounds, such Operation shall be finished and declared by such Manufacturer to be finished, before the Expiration of Ten working Days from the Date of such Declaration; and that every such Manufacturer who shall have depending, at one and the same Time, more than Three Operations for the Manufacture of Cut Tobacco, or who shall refuse or neglect to finish, and declare to be finished, any Operation for the Manufacture of Cut Tobacco, within the Period of Time herein-before mentioned, according to the Size of such Operation, shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

allowed, and such Operations to be finished within a limited Time, according to the Size of the Operation.

Penalty, 100*l.*

VII. And be it further enacted, That during the Process of any Operation for the Manufacture of Cut Tobacco, every such Manufacturer shall cause all the Tobacco Stalks stripped from the Tobacco or Tobacco and Returns weighed and declared for such Operation, to be from Time to Time removed, when stripped, and kept and deposited in Bin, Cask, Chest, Box, or Parcel, separate and apart from all other Tobacco Stalks, and ticketed or labelled as the Stalks belonging to such Operation, and shall not add to or mix any thing therewith, or conceal or make away with any Part thereof, until the same have been weighed and taken Account of by the proper Officer of Excise, when the Operation to which they belong is finished; and when and so soon as any Operation for the Manufacture of Cut Tobacco is finished, and within the respective Period herein-before for that Purpose prescribed, according to the Weight of such Operation, the Manufacturer thereof shall give Notice and a Declaration in Writing to the proper Officer of Excise, that such Operation is finished, specifying the Number, Date, and original Weight thereof, and the Weight respectively of such manufactured Cut Tobacco, and of the Tobacco Stalks and Returns of such Operation; and such Officer shall, within Twenty-four Hours, or if in a Market Town within Six Hours, next after the Receipt of and at the Time specified in such Notice, attend for that Purpose, and such Manufacturer shall thereupon produce to such Officer all the manufactured Tobacco (except such Part thereof as shall have been taken therefrom and sent out pending such Operation, under the Laws in that Case made and provided), and the Tobacco Stalks and Returns of such Operation; and such Officer shall thereupon weigh all such manufactured Cut Tobacco, Tobacco Stalks (if any), and Returns respectively of such Operation, and so soon as the same are weighed to the Satisfaction of such Officer, such Manufacturer shall cause all such manufactured Cut Tobacco to be removed, and put or placed with his or her Stock of manufactured Tobacco, and shall also remove the Tobacco Stalks (if any), and the Returns of such Operation, and put on place the same with his or her Stock of unmanufactured To-

Operation for Cut Tobacco to be weighed when finished, and the Tobacco removed to Stock.

Notice to be given when Operation is finished, for the Officer to take an Account.

Penalty for not removing the Stalks when stripped from the Leaf, and keeping them separate, &c. till Account is taken; neglecting to give Notice; deceiving Officer, &c. 50*l.* and forfeiture of Tobacco, &c.

bacco, Tobacco Stalks, and Returns, not in Operation; and if any such Manufacturer as aforesaid shall neglect or refuse to remove from Time to Time all such Tobacco Stalks as aforesaid, when the same are stripped from the Leaf as aforesaid, and keep the same separate and apart, and ticketed or labelled as aforesaid, or shall add any thing to or mix any thing therewith, or conceal or make away with any Part thereof, until the proper Officer shall, on such Operation being finished, have weighed and taken an Account of the manufactured Cut Tobacco, Tobacco Stalks, and Returns of such Operation, or shall not, when any such Operation as aforesaid is completed and finished, and within the respective Period herein-before prescribed for that Purpose, according to the Weight of such Operation, give such Notice and Declaration as aforesaid, and produce all the manufactured Tobacco, except as aforesaid, Tobacco Stalks (if any), and Returns of such Operation to, and give such Officer as aforesaid all the Aid and Assistance such Officer shall require, in weighing and taking a true Account thereof; or if any such Manufacturer shall use any Art, Device, Means, or Contrivance, by which such Officer shall be hindered, molested, or prevented in weighing the same, or shall be deceived, or such Account as aforesaid shall be defeated; or if such Manufacturer shall not afterwards remove or cause to be removed and kept as aforesaid, all such manufactured Cut Tobacco, Tobacco Stalks, (if any), and Returns as aforesaid, all such Tobacco, Tobacco Stalks, and Returns shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and if, on weighing the same, the Officer shall find, when such Operation is finished or declared to be finished, any greater Weight of manufactured Cut Tobacco, together with the Stalks and Returns of such Operation, than after the Rate of One hundred and five Pounds for every One hundred Pounds of the Weight of the Tobacco or Tobacco and Returns weighed and declared for such Operation, so much of such manufactured Tobacco as shall be equal to the Weight of such greater Increase respectively shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and every such Manufacturer shall for every such Offence forfeit and lose the Sum of Fifty Pounds: Provided always, that no such Manufacturer shall have or be allowed or entitled to any Credit in his or her manufactured Stock for more than the Weight of the Tobacco or Tobacco and Returns weighed and declared for such Operation, actually manufactured into Cut Tobacco, and produced to and weighed by the Officer, and removed by such Manufacturer into his or her manufactured Stock of Cut Tobacco, and the further Credit of Five Pounds for every Sixty-five Pounds of the Tobacco or Tobacco and Returns so manufactured; and after the same Rate for any less Quantity, so as such Credit shall not exceed the Rate of One hundred and five Pounds for every One hundred Pounds of the Tobacco or Tobacco and Returns weighed and declared for such Operation.

Credit in Stock allowed for Cut Tobacco.

Manufacturers of Tobacco to have only Three Operations of

VIII. And be it further enacted, That no Manufacturer of Tobacco shall have depending, at one and the same Time, more than Three Operations for the Manufacture of Roll or Carrot Tobacco respectively, or more than Two Operations for the Manufacture of Lug Tobacco; and that every such Manufacturer shall cause all the To-

bacco Stalks stripped from the Leaf of the Tobacco or Tobacco and Returns weighed and declared for any such Operation, to be from Time to Time removed and kept and deposited in Bin, Cask, Chest, Bag, or Parcel, separate and apart from all other Tobacco Stalks, and ticketed or labelled as Tobacco Stalks belonging to such Operation; and shall not add to or mix any thing therewith, or conceal or make away with any Part thereof, until all the Rolls, Carrots, or Boxes respectively of Tobacco made up or to be made up from the Tobacco or Tobacco and Returns of the Operation to which such Tobacco Stalks belong and are Part, together with the whole of the Returns thereof, have been respectively weighed and taken Account of by the proper Officer of Excise after such Operation is declared to be finished; and that every such Manufacturer shall, before the Expiration of Forty-two Days from the Date of his or her Declaration of any Operation for the Manufacture of Roll, Carrot, or Lug Tobacco respectively, make up the whole Number of the Rolls, Carrots, or Boxes respectively to be made up of or from such Operation, and shall, upon all such Rolls, Carrots, or Boxes respectively being made up, and within the Time aforesaid, deliver to the proper Officer a Notice and Declaration in Writing that all such Rolls, Carrots, or Boxes respectively are made up, and that such Operation is finished; specifying the Number, Date, and Weight of such Operation, and the Weight of the Tobacco Stalks and Returns thereof, and the Number and Weight of such Rolls, Carrots, or Boxes respectively; and such Officer shall within Twenty-four Hours, or if in a Market Town within Six Hours, after the Receipt of such Notice and Declaration, attend, and such Manufacturer shall produce all such Rolls, Carrots, or Boxes respectively, (except such Part of such Roll Tobacco as shall have been taken therefrom, and sent out pending such Operation, under the Laws in that Case made and provided), to such Officer to be weighed and taken Account of, together with all the Tobacco Stalks and Returns of such Operation, and such Officer shall thereupon weigh the same respectively; and such Manufacturer shall, after such manufactured Rolls, Carrots, or Boxes respectively, together with the Tobacco Stalks and Returns of the Operation have been weighed by the Officer, remove all the Tobacco Stalks and Returns of such Operation so weighed to, and put, place, and keep the same with and as Part of his or her unmanufactured Stock not in Operation; and if upon such Rolls, Carrots, or Boxes respectively, together with the Tobacco Stalks and Returns of the Operation, being weighed and taken Account of, the same shall, when finished or declared to be finished, be found by the Officer to weigh more than after the Rate of One hundred and fifteen Pounds for every One hundred Pounds of Tobacco or Tobacco and Returns weighed and declared for such Operation, all such Excess and greater Weight shall be forfeited, and a Weight of such manufactured Tobacco equal thereto shall and may be seized by any Officer or Officers of Excise, and every such Manufacturer shall forfeit and lose for every such Offence the Sum of Fifty Pounds; and if any such Manufacturer as aforesaid shall have more than Three Operations for the Manufacture of Roll or Carrot Tobacco respectively, or more than Two Operations for the Manufacture of Lug Tobacco, depending at one and the same Time, or shall not cause all the Tobacco Stalks stripped from the Tobacco or Tobacco

Roll or Carrot, and only Two Operations of Lug Tobacco, depending at one Time.

Notice to be given when Operation is finished, for the Officer to take an Account.

If Tobacco be found to weigh more than after the Rate of 115lbs. for every 100lbs. declared for Operation, the Excess shall be forfeited and the Manufacturer shall forfeit 50*l.*

Penalty for having more than the Number of Operations

allowed; for not removing the stripped Stalks; keeping them separate, &c.; for neglecting to give Notice; for deceiving Officer, &c. 100*l.*

bacco and Returns weighed and declared for any Operation for the Manufacture of Roll, Carrot, or Lug Tobacco respectively, to be from Time to Time removed and kept and deposited in Bin, Cask, Chest, Bag, or Parcel, separate and apart from all other Tobacco Stalks, and ticketed or labelled as aforesaid, or shall add to or mix any thing therewith, or make away with or conceal any Part thereof, before all the Rolls, Carrots, or Boxes respectively of Tobacco made up or to be made up of or from the Operation to which such Tobacco Stalks belong and are Part, together with the whole of the Tobacco Stalks and Returns thereof, have been respectively weighed and taken Account of as aforesaid by the proper Officer of Excise, at the Time of such Operation being finished, and declared to be finished; or if any such Manufacturer shall not, before the Expiration of Forty-two Days from the Date of his or her Declaration for any Operation for the Manufacture of Roll, Carrot, or Lug Tobacco respectively, make up the whole of the Rolls, Carrots or Boxes respectively to be made up of or from such Operation, and within such Time as aforesaid deliver to the Officer such Notice and Declaration thereof, and that such Operation is finished as aforesaid, and produce all the Rolls, Carrots, or Boxes respectively (except as aforesaid), Tobacco Stalks and Returns of such Operation, to the proper Officer of Excise, to be respectively weighed and taken Account of, and give to such Officer all the Aid and Assistance that he may require for that Purpose; or shall use any Means, Art, or Contrivance to deceive such Officer, or hinder, molest, or prevent him from taking such Account; or if any such Manufacturer shall not cause all the Tobacco Stalks and Returns of such Operation, after the same shall have been so weighed and taken Account of as aforesaid, to be removed to, and put, placed, and kept with and as Part of the unmanufactured Stock of such Manufacturer not in Operation, every such Manufacturer shall for every such Offence forfeit and lose the Sum of One hundred Pounds: Provided always, that no Manufacturer of Carrot or Lug Tobacco shall have or be allowed or entitled to any Credit in his or her manufactured Stock, for more than for the Weight of Carrot and Lug Tobacco respectively, which he or she shall actually bring off manufactured, and shall produce to the Officer, and which shall be weighed by him, not exceeding the Rate of One hundred and fifteen Pounds for every One hundred Pounds of the Tobacco or Tobacco and Returns weighed and declared for such Operation, after deducting from such Weight of Tobacco or Tobacco and Returns, the Weight of the Tobacco Stalks and Returns (if any) of such Operation; nor shall any Manufacturer of Roll Tobacco have or be allowed or entitled to any Credit in his or her Manufactured Stock for more than the Weight of so much of the Tobacco Leaf weighed and declared for such Operation, as shall be spun into Roll, and so produced and weighed as aforesaid, and the further Credit of Fifteen Pounds for every Sixty-five Pounds of such Weight of Leaf so spun, produced, and weighed as aforesaid, and after the same Rate for any less Quantity, so as such Credit shall not exceed the Rate of One hundred and fifteen Pounds for every One hundred Pounds of the Tobacco, or Tobacco and Returns, weighed and declared for such Operation for Roll Tobacco.

Credit in Stock for Carrot and Lug Tobacco.

IX. And be it further enacted, That every Manufacturer of Segars shall be deemed a Manufacturer of Tobacco; and that no Manufacturer of Tobacco shall have depending, at one and the same Time, more than Three Operations, or any Operation of less Weight than Thirty Pounds of Tobacco, or Tobacco and Returns, for the Manufacture of Segars; and that every Manufacturer of Segars shall, in the Entry made by him or her of Premises for manufacturing Tobacco, specify and distinguish some Room or Rooms, Place or Places thereof, to be used by him or her for making Segars, and which during the Manufacture of Segars shall not be used by such Manufacturer for any other Purpose; and that every such Manufacturer shall cause all the Tobacco Stalks stripped from the Leaf of any Tobacco, declared for an Operation for the Manufacture of Segars, to be from Time to Time removed, as the same are stripped from the Leaf, and kept and deposited in such Room, in Bin, Cask, Chest, Bag, or Parcel, separate and apart from all other Tobacco Stalks, and ticketed or labelled as being the Tobacco Stalks belonging to such Operation, and shall not add to or mix any thing therewith, or conceal or make away with any Part thereof, until all the Segars made up or to be made up of or from such Operation, together with the Tobacco Stalks and Returns thereof, have been weighed and taken an Account of by the proper Officer of Excise; and every such Operation shall be finished and completed within Twenty-eight Days from the Date of the Declaration of such Manufacturer for such Operation; and that when and so soon as any such Operation shall be completed and finished, the Manufacturer thereof shall give Twenty-four Hours Notice, and a Declaration thereof in Writing, to the proper Officer of Excise, specifying the Date and Weight of such Operation, and the Number of the Segars manufactured therefrom; and such Officer shall attend at the Time specified in such Notice and Declaration, and such Manufacturer shall thereupon produce all such Segars, together with the Tobacco Stalks and Returns of such Operation, to such Officer, to be weighed and taken an Account of, and such Officer shall thereupon weigh and take Account of the whole of such manufactured Segars, and also of the Tobacco Stalks (if any) and the Returns of such Tobacco; and so soon as the same are weighed by and to the Satisfaction of such Officer, such Manufacturer shall remove all such Segars, and place the same with his or her Stock of manufactured Tobacco, and shall also remove the Tobacco Stalks (if any) and Returns of such Tobacco, and place the same with his or her Stock of unmanufactured Tobacco, or Tobacco Stalks and Returns not in Operation, there to be respectively kept as aforesaid; and if any Person manufacturing Segars shall begin to manufacture Segars without having first made such special Entry for that Purpose as aforesaid, and being duly licensed as a Manufacturer of Tobacco, or shall, whilst any such Room or Place so entered is used for manufacturing Segars, use or suffer such Room or Place to be used for any other Purpose, or shall neglect or refuse to remove and keep all such Tobacco Stalks as aforesaid, when the same are stripped from the Leaf as aforesaid, separate and apart, and ticketed or labelled as aforesaid, or shall add any thing to or mix any thing therewith, or conceal or make away with any Part thereof, until the proper Officer shall have weighed and taken an Account of all the Segars

Manufacturer of Segars Tobacco to have only Three Operations depending at one Time.

Notice to be given when Operation is finished, for the Officer to take an Account.

Penalty for not making special Entry before manufacturing Segars; for not removing the stripped Stalks and keeping them separate, &c.; for neglecting to give Notice; for deceiving Offi-

cer; for not removing the Segars, &c. such Segars and Tobacco to be forfeited, and the Manufacturer for every Offence to forfeit 100*l*.

Segars made up or to be made up of or from such Operation, together with the Tobacco Stalks and Returns thereof, or shall not finish and complete every such Operation within Twenty-eight Days from the Date of the Declaration for such Operation as aforesaid; or shall not, when such Operation is finished, and within the Time aforesaid, give such Notice and Declaration as aforesaid, specifying such Particulars as aforesaid, and produce all such Segars, together with the Tobacco Stalks and Returns of such Operation, to such Officer to be weighed and taken Account of, and give such Officer all necessary Aid and Assistance in weighing and taking a true Account thereof; or shall use any Art, Device, Means, or Contrivance by which such Officer shall be hindered, molested, or prevented in weighing the same, or shall be deceived, or such Account as aforesaid shall be defeated; or if any such Manufacturer shall not afterwards remove or cause to be removed and kept as aforesaid, all such Segars, Tobacco Stalks (if any), and the Returns of such Tobacco as aforesaid, all such Segars, Tobacco Stalks, and Returns shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and if on weighing such Segars, Tobacco Stalks, and Returns as aforesaid, the Officer shall find any Increase in the Weight thereof, above the Rate of One hundred and five Pounds for every One hundred Pounds of the Weight of the Tobacco or Tobacco and Returns weighed and declared for such Operation, such Increase or greater Weight shall be forfeited, and a Quantity of such Segars equal thereunto shall and may be seized by any Officer or Officers of Excise; and every such Manufacturer shall, for each and every such Offence, forfeit and lose the Sum of One hundred Pounds: Provided always, that no Manufacturer of Segars shall have or be allowed or entitled to any Credit in his or her manufactured Stock, for more than the Weight of Tobacco or Tobacco and Returns of the Operation actually made into Segars, and produced to and weighed by the Officer as aforesaid, with Five Pounds for every One hundred Pounds of the Tobacco or Tobacco and Returns weighed and declared for such Operation, and so in Proportion for any less Quantity.

Credit in Stock for Segars.

Manufactured, manufacturing, and unmanufactured Stock of Tobacco, to be kept separate, and to be ticketed or labelled.

X. And be it further enacted, That every Manufacturer of Tobacco or Snuff shall keep his or her respective Stocks and Packages of Tobacco, Tobacco Stalks, Tobacco Stalk Flour, Returns, and Snuff, not being Part of any depending Operation, according to their several Denominations and Descriptions, distinct, separate, and apart from each other, and in the Places by him or her entered for that Purpose (if any Places shall be so specially entered), and shall also keep every Operation for the Manufacture of Tobacco or Snuff distinct and separate from and unmixed with every other Operation for the Manufacture of Tobacco or Snuff, and from all Tobacco, Tobacco Stalks, Tobacco Stalk Flour, Returns, Snuff Work, and Snuff, not being Part of such Operation; and shall upon every Bin, Cask, Box, Chest, Bag, or Parcel of any Tobacco, Tobacco Stalks, Tobacco Stalk Flour, Returns, Snuff Work and Snuff respectively, not being Part of any depending Operation, mark, write or print, or fix and attach, and continue fixed and attached, a Ticket or Label, on which shall be marked, painted, written, or printed, in distinct and legible Numbers and Letters, the Denomination or Description of the Contents thereof,

and adding to such Denomination when the same is manufactured Tobacco or Snuff, the Words Manufactured Stock, and shall hang up and continue to be hung up, conspicuously upon some Wall or Door near to the Place where any Operation is depending and in Process of Manufacture, a Board, Ticket or Label, on which shall be painted, written, or printed, in distinct and legible Numbers and Letters, the Number, Date, and Size of such Operation then there depending, and the particular Tobacco or Snuff for which respectively the same is there in Process of Manufacture; and every such Manufacturer shall, at the Request of any Officer or Officers of Excise, point out, produce, and shew to him all and every Part of his or her Tobacco Stalk Flour, and manufactured Stocks of Tobacco and Snuff respectively, and of his or her unmanufactured Stocks of Tobacco, Tobacco Stalks, and Returns respectively, not being Part of any depending Operation, and also the Tobacco, Tobacco Stalks, Returns, Tobacco Stalk Flour, Snuff Work and Snuff weighed and declared for any Operation, and the whole and each Part of each and every Operation for the Manufacture of Tobacco or Snuff then depending in such Manufactory; and if any such Manufacturer shall refuse or neglect to mark, paint, write, or print on and distinguish every such Bin, Cask, Box, Chest, Bag, or Parcel and Operation as aforesaid, or shall falsely or untruly distinguish any such Bin, Cask, Box, Chest, Bag, or Parcel, and Operation as aforesaid, and refuse or neglect, on the Request of any Officer of Excise, to point out, produce, and shew to him all and every Stock and Particulars as aforesaid, all the Tobacco, Tobacco Stalks, Tobacco Stalk Flour, Returns, Snuff Work, and Snuff contained in any such undistinguished or falsely distinguished or concealed Bin, Cask, Box, Chest, Bag, and Parcel respectively, together with the Package thereof, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and every such Manufacturer so refusing or neglecting to point out, produce, and shew to any Officer of Excise making such Request as aforesaid, all and every such Stock and Particulars as aforesaid, shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Penalty for neglecting to distinguish the Tobacco, and to shew the Stock to the Officer, &c.

XI. And be it further enacted, That if upon any Notice given by any Manufacturer of Tobacco or Snuff respectively, under any of the Provisions of this Act, the Officer of Excise shall attend as thereby required for the Purpose, and at the Time specified in such Notice, and such Manufacturer shall not within the Space of One Hour after such Officer shall be present as aforesaid, begin to do and proceed in doing the Act or Thing specified in such Notice, or for which such Notice was given; or if any such Manufacturer shall previously declare in Writing, delivered to any such Officer, any such Notice void, every such Notice shall be void to all Intents and Purposes, and as if never given; and that it shall and may be lawful for any Manufacturer of Tobacco or Snuff to proceed in any Act, Matter, or Thing requiring the Presence only of the Officer when done by any such Manufacturer, and which shall be specified in any such Notice, if such Officer shall not attend for that Purpose; provided always, that no such Manufacturer shall proceed so to do, unless such Officer shall not attend for the Space of One Hour after the Expiration of the Time specified in such Notice for that Purpose; and that no Notice shall

Notice to be void if Manufacturer shall not proceed within One Hour after the Officer shall attend.

Manufacturer may proceed if Officer do not attend.

No Notice to be given but between Six in the Morning and Eight in the Evening.

shall be given or Declaration made by any Manufacturer of Tobacco or Snuff (except in case of some unforeseen and inevitable Accident), that shall require the Attendance of any Officer of Excise at or upon the entered Premises of any such Manufacturer, on a *Sunday*, or at any other Time, or between any other Hours than between Six of the Clock in the Morning and Eight of the Clock in the Evening; and that if any Notice shall be given, or Declaration be made by any such Manufacturer, which shall require such Attendance of the Officers (except as aforesaid), at any other Time, or between any other Hours than as aforesaid, the same shall be void to all Intents and Purposes whatsoever.

No Manufacturer shall make any Cut, Roll, or Carrot Tobacco for Exportation on Drawback, unless made wholly from Tobacco Leaf having the Stalks stripped therefrom, on Penalty of 200*l.* and forfeiture of Tobacco.

XII. And be it further enacted, That no Manufacturer of Tobacco shall make, manufacture, or have in his or her Custody or Possession for Exportation, or shall export on Drawback, or ship, or give Notice for that Purpose, any Cut, Roll, or Carrot Tobacco, unless such Tobacco has been wholly made from Tobacco Leaf having the Tobacco Stalks stripped and separated therefrom, or from such Leaf so stripped and Returns of Tobacco Leaf so stripped, and without the Stalks thereof; and if any Manufacturer of Tobacco shall make, manufacture, or have in his or her Custody or Possession for Exportation, or shall give Notice to ship, or ship for Exportation on Drawback, any Cut, Roll, or Carrot Tobacco, which shall have been made from Tobacco, or Tobacco and Returns, without the Tobacco Stalks being first wholly stripped and separated from the Leaf thereof, so that such Cut, Roll, and Carrot Tobacco respectively shall have been wholly made from the Leaf of Tobacco from which the whole of the Stalks have been stripped, or from such Leaf so stripped and Returns of Tobacco Leaf so stripped, the same respectively shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and such Manufacturer, who shall so make, manufacture, or have the same in his, her, or their Custody or Possession for Exportation on Drawback, shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Supervisors and other Officers of equal or superior Rank, to weigh all Tobacco in Possession of any Manufacturer of Tobacco or Snuff.

XIII. And be it further enacted, That it shall and may be lawful for any Supervisor, or other Officer or Officers of Excise of equal or superior Rank to a Supervisor, but in the Presence and with the Approbation of the Collector or General Surveyor of Excise, if in a Town in which such a Collector or General Surveyor is resident, and such Collector or General Surveyor be summoned and required by such Manufacturer to attend for that Purpose, at any Time or Times, to weigh all or any Part or Parcel of all the Tobacco, Tobacco Stalks, Tobacco Stalk Flour, Returns, Snuff Work, and Snuff of any Manufacturer of Tobacco or Snuff respectively, whether the same or any Part or Parcel thereof be manufactured or unmanufactured, or is in or under any Process of Manufacture (except the Snuff Work of any Operation for the Manufacture of Snuff, between the Time of being put into Process of Cure and the taking out any Part of any of the Snuff Work of such Operation for drying or grinding the same); and if upon any such weighing, such Supervisor or other Officer or Officers as aforesaid, shall find in the Possession of any Manufacturer of Tobacco or Snuff respectively, any greater

If the Weight is beyond the Credit, the Excess shall be forfeited,

Weight of any manufactured Tobacco, Tobacco Stalk Flour, or Snuff respectively, or any unmanufactured Tobacco, Tobacco Stalks or Returns (not being Part of any depending Operation weighed or declared for the Manufacture of Tobacco or Snuff respectively), than the Credit to which such Manufacturer shall be by Law at that Time entitled for such manufactured Tobacco, Tobacco Stalk Flour, or Snuff respectively, or for such unmanufactured Tobacco, Tobacco Stalks, or Returns respectively, such greater Weight of manufactured Tobacco, Tobacco Stalk Flour or Snuff, or unmanufactured Tobacco, Tobacco Stalks, or Returns respectively, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise, and every such Manufacturer shall for every such Offence forfeit and lose the Sum of One hundred Pounds; and if any such Supervisor or other Officer or Officers as aforesaid, shall upon any such weighing of any Tobacco, Tobacco Stalks, Tobacco Stalk Flour, Returns, Snuff Work or Snuff, weighed or declared for or in or under any Process for the Manufacture of Tobacco or Snuff respectively, find any such Tobacco, Tobacco Stalks, Tobacco Stalk Flour, Returns, Snuff Work or Snuff, or any Part or Parcel thereof, to be of greater Weight than shall be accounted for by such Manufacturer by the Water added thereto for the Purpose of the Manufacture thereof, every such Supervisor or other Officer and Officers as aforesaid shall and is hereby authorized and required to make thereupon such full and particular Examination, not only of such Operation on which such greater Weight shall be found, and not accounted for as aforesaid, but of all and every other Operation and Operations (if any) for the Manufacture of Tobacco or Snuff of the same Denomination which such Manufacturer shall then have depending, and of every Part and Parcel thereof, and of all the Circumstances relating thereto, as he or they shall think fit, or as he or they may be thereupon requested to make by any such Manufacturer; and to take from as many Parts and Parcels of such Tobacco, Tobacco Stalks, Tobacco Stalk Flour, Returns, Snuff Work and Snuff, as he or they shall think fit, any Quantity or Quantities as a Sample thereof, not exceeding Four Pounds Weight from each such Parcel, paying such Manufacturer for the same at and after the Current Price of unmanufactured Tobacco, including the Duty thereon; and if upon weighing all the Tobacco, Tobacco Stalks, Tobacco Stalk Flour, Returns, Snuff Work and Snuff, weighed and declared for and in or under any Process for the Manufacture of Tobacco or Snuff of the like Denomination as aforesaid by such Manufacturer, and which such Manufacturer shall then shew to such Supervisor or other Officer or Officers, and request him or them to weigh and examine as aforesaid, the same shall be found to be together of greater Weight than shall be accounted for by such Manufacturer as aforesaid, every such Manufacturer shall for every such Offence forfeit and lose the Sum of One hundred Pounds; and if any Manufacturer of Tobacco or Snuff respectively shall obstruct or hinder any Supervisor or other Officer or Officers as aforesaid, from weighing or taking Account of all his or her Tobacco, Tobacco Stalks, Tobacco Stalk Flour, Returns, Snuff Work and Snuff, or of any Part or Parcel thereof (except such Snuff Work as aforesaid), or examining the State or Condition thereof, or taking any such Sample as aforesaid; or shall not give to such Supervisor

and the Manufacturer shall forfeit 100*l.*

If in weighing Tobacco in Process for Manufacture greater Weight shall be found than accounted for by the Manufacturer, he shall forfeit 100*l.*

Penalty for obstructing Officer, &c. 200*l.*

pervisor or other Officer or Officers as aforesaid, all such Aid and Assistance as he may require in or for any such weighing or taking any such Account as aforesaid, or shall use any Art, Device or Contrivance, by which any such Supervisor or other Officer or Officers as aforesaid, shall be hindered, obstructed, deceived or defeated therein; or if any such Manufacturer shall, after any Supervisor or other Officer or Officers as aforesaid shall have begun, or expressed or signified to such Manufacturer, his Servant or Workman, his or their Intention or Determination to begin to weigh or take an Account of any Tobacco, Tobacco Stalks, Tobacco Stalk Flour, Returns, Snuff Work or Snuff, or any Part or Parcel thereof as aforesaid, remove or conceal any Part thereof, or make any Alteration or Change therein, by which the Weight thereof may be lessened or increased, or the weighing and taking an Account thereof may be rendered imperfect or in any respect more difficult, every such Manufacturer shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Forfeiture of adulterated Tobacco or Snuff.

XIV. And be it further enacted, That no Manufacturer of, Dealer in, or Retailer of Tobacco or Snuff, shall mix with or put, or cause, permit, or suffer to be mixed with or put into or amongst any Tobacco, manufactured or unmanufactured, Tobacco Stalks, Tobacco Stalk Flour, Returns of Tobacco, Snuff Work or Snuff, any Substance, Material, or Thing whatsoever, not being Tobacco or Snuff, and other than Water only, or Water tinged with Colour or flavoured only; and if any Tobacco, manufactured or unmanufactured, Tobacco Stalks, Tobacco Stalk Flour, Returns of Tobacco, Snuff Work or Snuff, shall be found in the Custody or Possession of any such Manufacturer, Dealer or Retailer, or in Transit from any such Manufacturer, Dealer or Retailer, or other Person or Persons, to any other Person or Persons, mixed with any Substance, Material or Thing, not being Tobacco or Snuff, and other than Water only, or Water tinged with Colour or flavoured only, or to or amongst which any Substance, Material or Thing, not being Tobacco or Snuff, and other than Water only, or Water tinged with Colour or flavoured only, has been put, all such Tobacco, Tobacco Stalks, Tobacco Stalk Flour, Returns, Snuff Work and Snuff, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and if any manufactured Tobacco or Tobacco Stalk Flour, in the Possession of any Manufacturer of, Dealer in, or Retailer of Tobacco or Snuff, shall be found, upon any Examination of Analysis thereof, to contain a greater Weight of any Substance, Material or Thing, not being Tobacco, and other than Water only, or Water tinged with Colour or flavoured only, than Two *per Centum* of the Weight of the manufactured Tobacco or Tobacco Stalk Flour under Examination of Analysis; or if any Snuff in the Possession of any Manufacturer of or Dealer in or Retailer of Tobacco or Snuff, shall be found, upon any Examination or Analysis thereof, to contain a greater Weight of any Substance, Material or Thing, not being Snuff, and other than Water only, or Water tinged with Colour or flavoured only, than Four *per Centum* of the Weight of the Snuff under Examination or Analysis, such Material, Article or Thing, not being in such Case respectively Tobacco or

Allowance of Weight of any Substance in Tobacco other than Water.

or Snuff, and being other than Water only, or Water tinged with Colour or flavoured only, shall be deemed to have been unlawfully added and mixed with such manufactured Tobacco, Tobacco Stalk Flour, or Snuff respectively, by the Person or Persons in whose Possession such manufactured Tobacco, Tobacco Stalk Flour, or Snuff shall be found; and all such manufactured Tobacco, Tobacco Stalk Flour, and Snuff respectively shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and every Manufacturer of, Dealer in, and Retailer of Tobacco or Snuff, in whose Possession any such adulterated Tobacco, Tobacco Stalks, Tobacco Stalk Flour, Returns of Tobacco, Snuff Work or Snuff, shall be found, or who shall commit, or cause, permit, or suffer to be committed, any such Offence as aforesaid, shall forfeit for each and every such Offence the Sum of One hundred Pounds, over and above all other Penalties and Forfeitures.

Act not to repeal or alter any Acts in force immediately before passing it, relating to the Duties on Tobacco or Snuff, except so far as hereby repealed or altered.

XV. And be it further enacted, That nothing in this Act contained shall extend, or be deemed or construed to extend, to repeal or alter any Act or Acts of Parliament in force at or immediately before the said Tenth Day of *October* One thousand eight hundred and twenty-one, relating to the Duties on Tobacco or Snuff, or any of the Clauses or Provisoes therein contained, save and except so far as any such Act or Acts, or the Clauses, Provisions, Powers or Authorities therein contained, are expressly repealed, altered or controlled by this present Act, or are repugnant to any of the Provisions thereof; but that all and singular the said former Acts, and the several Provisions, Rules, Regulations, Powers and Authorities therein contained or granted, and the Pains, Penalties and Forfeitures incurred or thereby imposed or provided for any Breach or Non-observance of the same, except as aforesaid, shall remain and continue in as full Force and Effect as if this Act had not been made; any thing herein contained to the contrary in anywise notwithstanding.

Recovery and Application of Penalties.

XVI. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act, shall be sued for, recovered, levied, or mitigated by such Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture may be sued for, recovered, levied, or mitigated by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint or Information in any of His Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer in *Scotland* respectively; and that one Moiety of every such Fine, Penalty, or Forfeiture shall be to His Majesty, His Heirs and Successors, and the other Moiety to him, her, or them, who shall discover, inform, or sue for the same.

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