

ANNO TRICESIMO NONO & QUADRAGESIMO

GEORGII III. REGIS.

****

CAP. XXIII.

An Act for granting to His Majeſty additional Duties of Exciſe on *Britiſh* and Foreign Spirits, and Tea.

[10th *March* 1800.]

Moſt Gracious Sovereign,

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of *Great Britain*, in Parliament aſſembled, towards raiſing the neceſſary Supplies to defray Your Majeſty's Publick Expences, and making a permanent Addition to the Publick Revenue, have freely and voluntarily reſolved to give and grant unto Your Majeſty, the ſeveral additional Rates and Duties of Exciſe herein reſpectively mentioned; and do therefore moſt humbly beſeech Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That there ſhall be raiſed, levied, collected, and paid, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, upon the ſeveral Goods, Wares, Merchandize, and Commodities, mentioned and deſcribed in the Schedule marked (A.) hereunto annexed, the ſeveral Sums of Money and Duties of Exciſe, as they are reſpectively inſerted, deſcribed, and ſet forth, in the ſaid Schedule; and that there ſhall be made, allowed, and paid, for or in reſpect of Goods, Wares, Merchandize,

Preamble.

Duties in Schedule (A) to be levied, and Drawbacks in Schedule (B) allowed.

Merchandize, and Commodities, for or in reſpect whereof any Duty of Exciſe is by this Act impoſed, to the ſeveral Perſons entitled to the ſame, the Drawbacks of Exciſe, as the ſame are alſo inſerted, deſcribed, and ſet forth, in the Schedule marked (B.) hereunto annexed; and alſo all ſuch ſpecial Allowances as are particularly directed by any Act or Acts of Parliament in force on and immediately before the paſſing of this Act; and the ſame reſpectively ſhall commence and take Effect from the reſpective Days mentioned in the ſaid Schedules, in Caſes where ſpecial Dates are inſerted therein, and in Caſes where no ſuch Date is inſerted, from the Day on which this Act ſhall receive the Royal Aſſent.

Commencement of Duties.

II. And be it further enacted, That ſuch of the Duties of Exciſe by this Act impoſed, as ſhall ariſe in that Part of *Great Britain* called *England*, ſhall be under the Management of the Commiſſioners of Exciſe in *England* for the Time being; and ſuch thereof as ſhall ariſe in that Part of *Great Britain* called *Scotland*, ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being; and ſhall be accounted for, cleared off, paid, ſatisfied, and diſcharged, by the Perſon and Perſons liable to the accounting for, clearing off, Payment, Satisfaction, or Diſcharge thereof, at ſuch Time and Times, and in ſuch Manner, as the Duties of Exciſe, chargeable upon the like Goods, Wares, Merchandize, and Commodities reſpectively, or upon any Perſon or Perſons for or in reſpect thereof, were, by any Act or Acts of Parliament in force immediately before the paſſing of this Act, to be accounted for, cleared off, paid, ſatisfied, or diſcharged.

Duties to be under the Management of the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively.

III. And whereas Contracts or Agreements may have been made before the Twenty-ſixth Day of *February* One thouſand eight hundred, by Importers or Dealers in Foreign Spirits, and by Diſtillers and Makers of Spirits, for ſuch Spirits reſpectively, to be delivered after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred; be it therefore enacted, That ſuch Importers or Dealers, and ſuch Diſtillers and Makers reſpectively, delivering ſuch Spirits after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, in purſuance of ſuch Contracts, ſhall be allowed to add ſo much Money as will be equivalent to the Duties by this Act impoſed, for or in reſpect of ſuch Spirits reſpectively to the Price thereof, and ſhall be entitled by virtue of this Act to be paid for the ſame accordingly.

Where Contracts have been made before *February* 26th, 1800, for Delivery of Spirits after that Day, the Duty may be added to the Price.

IV. And be it further enacted, That the ſaid ſeveral Sums of Money reſpectively inſerted, deſcribed, and ſet forth in the ſaid Schedule hereunto annexed, marked (A.), as the Duties of Exciſe, and the Drawbacks of the Duties of Exciſe, ſet forth in the ſaid Schedule marked (B.), upon the ſeveral Goods, Wares, Merchandize, or Commodities inſerted therein, ſhall and may be reſpectively raiſed, levied, collected, anſwered, paid, recovered, adjudged, mitigated, and allowed in ſuch and the like Manner, and in or by any or either of the general Means, Ways, or Methods, by which the former Duties of Exciſe reſpectively, and Drawbacks of Duties of Exciſe reſpectively, or by any or either of the ſpecial Means, Ways, or Methods reſpectively, by which the former Duties of Exciſe reſpectively, and Drawbacks of Duties of Exciſe reſpectively, upon Goods, Wares, Merchandize, or Commodities of the ſame Sorts or Kinds

Duties and Drawbacks to be levied and allowed according to, and the Goods, &c. to be ſubject to, the Laws of Exciſe.

Kinds reſpectively, were or might be raiſed, levied, collected, anſwered, paid, recovered, adjudged, mitigated, and allowed; and the Goods, Wares, Merchandize, or Commodities, ſo by this Act reſpectively made liable to the Payment of, or chargeable with the Duties of Exciſe, or ſo entitled to Drawbacks of Duties of Exciſe, as reſpectively inſerted, deſcribed, and ſet forth in the ſaid Schedules hereunto annexed, ſhall be, and the ſame are hereby made ſubject to all and every the Conditions, Regulations, Rules, Reſtrictions, and Forfeitures, to which Goods, Wares, Merchandize, or Commodities in general, and alſo all and every the ſpecial Conditions, Rules, Regulations, Reſtrictions, and Forfeitures reſpectively, to which the like Goods, Wares, and Merchandize reſpectively, were ſubject and liable by any Act or Acts of Parliament in force immediately before the paſſing of this Act, reſpecting the Duties of Exciſe; and all and every Pain, Penalty, Fine, or Forfeiture, of any Nature or Kind whatever, as well Pains of Death as others, for any Offence whatever committed againſt or in Breach of any Act or Acts of Parliament in force immediately before the paſſing of this Act, made for ſecuring the Revenue of Exciſe, or for the Regulation or Improvement thereof; and the ſeveral Clauſes, Powers, and Directions therein contained ſhall and are hereby directed and declared to extend to, and ſhall be reſpectively applied, practiſed, and put in Execution, for and in reſpect of the ſeveral Duties of Exciſe, and Drawbacks of Duties of Exciſe, hereby charged and allowed, in as full and ample Manner, to all Intents and Purpoſes whatever, as if all and every the ſaid Acts, Clauſes, Proviſions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures were particularly repeated and re-enacted in the Body of this Act.

Duties and Drawbacks on ſpecific Quantities, to apply proportionally to greater or leſs Quantities.

V. And be it further enacted, That in all Caſes where Duties are impoſed, or Drawbacks allowed by this Act on any ſpecifick Quantity of Goods, Wares, or Merchandize, the ſame ſhall in every Caſe be underſtood, and deemed and taken to apply in the ſame Proportion and after the ſame Rate to any greater or leſs Quantity than ſuch ſpecifick Quantity.

Duties to be paid into the Exchequer, and carried to Conſolidated Fund,

VI. And be it further enacted, That all the Money ariſing by the Duties by this Act impoſed (the neceſſary Charges of raiſing and accounting for the ſame excepted) ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*; and the ſaid Monies ſo paid into the ſaid Receipt of Exchequer as aforeſaid, ſhall be carried to and made Part of the Conſolidated Fund.

and deemed an Addition to the Revenue for defraying the increaſed Charge occaſioned by any Loan of this Seſſion.

VII. Provided always, and be it further enacted, That all the Monies ariſing or to ariſe by the ſaid Rates and Duties, or any of them, ſhall be deemed an Addition made to the Revenue for the Purpoſe of defraying the increaſed Charge occaſioned by any Loan made, or Stock created or to be created by virtue of any Act or Acts paſſed or to be paſſed in this Seſſion of Parliament; and that the ſaid Monies ſhall, during the Space of Ten Years next enſuing, be paid into the ſaid Receipt of His Majeſty's Exchequer at *Weſtminſter*, diſtinctly and apart from all other Branches of the Publick Revenues; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt during the ſaid Period of Ten Years, a Book or Books, in which all the Monies ariſing from the

ſaid Rates and Duties, and paid into the ſaid Receipt, ſhall, together with the Monies ariſing from any other Rates and Duties granted in this Seſſion of Parliament, for the Purpoſe of defraying ſuch increaſed Charge as aforeſaid, be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs, or Succeſſors, upon any Account whatever.

Act may be altered this Seſſion.

VIII. And be it further enacted, That this Act may be altered, varied, or repealed, by any Act or Acts to be paſſed in this Seſſion of Parliament.

SCHEDULES

SCHEDULES to which this Act refers.

(A.)

SPIRITS.

	£.	s.	d.
FOR every Gallon of fermented Wort or Waſh, which ſhall be brewed or made in that Part of *Great Britain* called *England*, for extracting Spirits for Home Conſumption from any Malt, Corn, Grain, or Tilts, or any Mixture with the ſame, or which ſhall have been ſo brewed or made, and which ſhall not have been actually diſtilled into Spirits on or before the Twenty-ſixth Day of *February* One thouſand eight hundred - - - -	0	0	1
For every Gallon of Cyder or Perry, or any other Waſh or Liquor, which ſhall be brewed or made in that Part of *Great Britain* called *England*, from any Sort or Kind of *Britiſh* Materials, (except ſuch as are before mentioned), or from any Mixture therewith, for extracting Spirits for Home Conſumption, or which ſhall have been ſo brewed or made, and which ſhall not have been actually diſtilled into Spirits on or before the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred - - - - -	0	0	1
For every Gallon of fermented Wort or Waſh, which ſhall be brewed or made in that Part of *Great Britain* called *England*, from Melaſſes or Sugar, or any Mixture therewith, for extracting Spirits for Home Conſumption, which ſhall be actually diſtilled into Spirits on or before the Firſt Day of *June* One thouſand eight hundred, or which ſhall have been brewed or made, and which ſhall not have been actually diſtilled into Spirits on or before the Twenty-ſixth Day of *February* One thouſand eight hundred - -	0	0	1
For every Gallon of fermented Wort or Waſh which ſhall be brewed or made in that Part of *Great Britain* called *England*, from Melaſſes or Sugar, or any Mixture therewith, for extracting Spirits for Home Conſumption, after the Firſt Day of *June* One thouſand eight hundred, or which ſhall be brewed or made, and which ſhall not be, or ſhall not have been actually diſtilled into Spirits on or before the ſaid Firſt Day of *June* One thouſand eight hundred - -	0	0	1½
For every Gallon of Waſh which ſhall be brewed or made in that Part of *Great Britain* called *England*, from Foreign refuſed			

	£.	s.	d.
refuſed Wine, or Foreign Cyder, or Waſh prepared from Foreign Materials, (except Melaſſes and Sugar), or any Mixture therewith, for extracting Spirits for Home Conſumption, or which ſhall have been ſo brewed or made, and which ſhall not have been actually diſtilled into Spirits on or before the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred - - - -	0	0	2
For every One hundred and twenty Gallons of Waſh which Sir *William Biſhop*, *Argles Biſhop*, and *George Biſhop*, or the Survivors or Survivor of them, ſhall produce from a Weight of Malt or other Corn, including the Bran thereof, and not exceeding One hundred and twelve Pounds; or which by them, or the Survivors or Survivor of them, ſhall have been ſo produced, and which ſhall not have been actually diſtilled into Spirits on or before the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred - -	0	2	8½
For every Gallon *Engliſh* Wine Meaſure, of Spirits of a Strength not exceeding that of One to Ten over Hydrometer Proof, which ſhall be made or manufactured in that Part of *Great Britain* called *Scotland*, and imported or brought from thence into that Part of *Great Britain* called *England*, or which ſhall have been ſo made or manufactured, and which ſhall have been ſo imported or brought, after the Twenty-ſixth Day of *February* One thouſand eight hundred, or which ſhall be ſo imported or brought - - -	0	0	5½
For every Gallon, *Engliſh* Wine Meaſure, of ſuch Spirits which ſhall have been imported or brought from that Part of *Great Britain* called *Scotland*, into that Part of *Great Britain* called *England*, and which ſhall have been, after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, or which ſhall be found in any Ship or Veſſel in which the ſame ſhall have been ſo imported or brought, or in any Lighter, Boat, or other Veſſel after the unſhipping and before the landing thereof, or upon any Pier, Quay, Wharf, or other Place upon the Firſt landing thereof, and which ſhall not actually have been charged with any Duty by this Act impoſed, to be paid by the Importer or Proprietor thereof, as the Caſe may require, upon Demand, an Exciſe Duty of -	0	0	5½
For every Gallon, *Engliſh* Wine Meaſure, of ſuch Spirits of a greater Strength than that of One to Ten over Hydrometer Proof, and not exceeding Three *per Centum* over and above One to Ten over Hydrometer Proof, which ſhall be made or manufactured in that Part of *Great Britain* called *Scotland*, and imported or brought from thence into that Part of *Great Britain* called *England*, or which ſhall have been ſo made or manufactured, and which ſhall have been ſo imported or brought after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, or which ſhall be imported or brought, an additional Duty in Proportion to the Surplus Strength.			
For every Gallon, *Engliſh* Wine Meaſure, of ſuch Spirits of a greater Srength than that of One to Ten over Hydrometer			

	£.	s.	d.
meter Proof, and not exceeding Three *per Centum* over and above One to Ten over Hydrometer Proof, which ſhall have been imported or brought from that Part of *Great Britain* called *Scotland*, to that Part of *Great Britain* called *England*, and which ſhall have been, after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, or which ſhall be found in any Ship or Veſſel in which the ſame ſhall have been ſo imported or brought, or in any Lighter, Boat, or other Veſſel, after the unſhipping and before the landing thereof, or upon any Pier, Quay, Wharf, or other Place, upon the Firſt landing thereof, and which ſhall not actually have been charged with any Duty by this Act impoſed, an additional Duty in Proportion to the Surplus Strength, to be paid by the Importer or Proprietor, as the Caſe may require, upon Demand.			
For every Gallon of Single Brandy which ſhall be imported into *Great Britain*, or which ſhall have been ſo imported, after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, to be paid by the Importer thereof, before the landing thereof - - - -	0	0	10
For every Gallon of Single Brandy which ſhall have been imported into *Great Britain*, and which ſhall have been, after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, or which ſhall be found in any Ship or Veſſel in which the ſame ſhall have been imported, or in any Lighter, Boat, or other Veſſel, after the unſhipping and before the landing thereof, or upon any Pier, Quay, Wharf, or other Place, upon the Firſt landing thereof, and which ſhall not actually have been charged with any Duty by this Act impoſed, to be paid by the Importer or Proprietor thereof, as the Caſe may require, upon Demand - -	0	0	10
For every Gallon of Brandy above Proof, which ſhall be imported into *Great Britain*, or which ſhall have been ſo imported after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, to be paid by the Importer before the landing thereof - - - -	0	1	8
For every Gallon of Brandy above Proof, which ſhall have been imported into *Great Britain*, and which ſhall have been, after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, or which ſhall be found in any Ship or Veſſel in which the ſame ſhall have been imported, or in any Lighter, Boat, or other Veſſel, after the unſhipping and before the landing thereof, or upon any Pier, Quay, Wharf, or other Place, upon the Firſt landing thereof, and which ſhall not actually have been charged with any Duty by this Act impoſed, to be paid by the Importer or Proprietor thereof, as the Caſe may require, upon Demand - -	0	1	8
For every Gallon of Rum, Spirits, or *Aqua Vitæ*, of the Produce of the *Britiſh* Colonies or Plantations, which ſhall be imported into *Great Britain*, or which ſhall have been ſo imported after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, to be paid by the Importer thereof before the landing thereof - - - -	0	0	8

For

	£.	s.	d.
For every Gallon of Rum, Spirits, or *Aqua Vitæ*, of the Produce of the *Britiſh* Colonies or Plantations, which ſhall have been imported into *Great Britain*, and which ſhall have been, after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, or which ſhall be found in any Ship or Veſſel in which the ſame ſhall have been imported, or in any Lighter, Boat, or other Veſſel, after the unſhipping and before the landing thereof, or upon any Pier, Quay, Wharf, or other Place, upon the Firſt landing thereof, and which ſhall not actually have been charged with any Duty by this Act impoſed, to be paid by the Importer or Proprietor thereof, as the Caſe may require, upon Demand - - - - -	0	0	8
For every Gallon of Rum, Spirits, or *Aqua Vitæ*, above Proof, of the Produce of the *Britiſh* Colonies or Plantations, which ſhall be imported into *Great Britain*, or which ſhall have been ſo imported after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, to be paid by the Importer thereof before the landing thereof - -	0	1	4
For every Gallon of Rum, Spirits, or *Aqua Vitæ*, above Proof, of the Produce of the *Britiſh* Colonies or Plantations, which ſhall have been imported into *Great Britain*, and which ſhall have been, after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, or which ſhall be found in any Ship or Veſſel in which the ſame ſhall have been imported, or in any Lighter, Boat, or other Veſſel, after the unſhipping and before the landing thereof, or upon any Pier, Quay, Wharf, or other Place, upon the Firſt landing thereof, and which ſhall not actually have been charged with any Duty by this Act impoſed, to be paid by the Importer or Proprietor thereof, as the Caſe may require, upon Demand - - - - -	0	1	4
For every Gallon of Rum or Spirits of the Produce of the *Britiſh* Plantations, which ſhall have been, after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, or which ſhall be in any Warehouſe in which the ſame ſhall have been put, ſubject and according to the Rules, Regulations, Reſtrictions, and Proviſions, contained and provided in an Act, made in the Fifteenth Year of the Reign of His late Majeſty King *George* the Second, concerning the landing of Rum or Spirits of the *Britiſh* Sugar Plantations before Payment of the Duties of Exciſe, and lodging the ſame in Warehouſes, and which ſhall have been, after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, or ſhall be delivered out of any ſuch Warehouſe or Warehouſes reſpectively, for Home Conſumption, and which ſhall not actually have been charged with any Duty by this Act impoſed, to be paid by the Importer or Proprietor, as the Caſe may require, upon Demand - - -	0	0	8
For every Gallon of Rum or Spirits, above Proof, of the Produce of the *Britiſh* Plantations, which ſhall have been, after the ſaid Twenty-ſixth Day of *February* One thouſand eight			

	£.	s.	d.
eight hundred, or ſhall be in any ſuch Warehouſe, and which ſhall have been, after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, or ſhall be delivered out of any ſuch Warehouſe for Home Conſumption, and which ſhall not actually have been charged with any Duty by this Act impoſed, to be paid by the Importer or Proprietor thereof, as the Caſe may require, upon Demand, a Duty of - - - - - -	0	1	4
For every Gallon of Single Spirits or *Aqua Vitæ*, (other than ſuch Brandy, Rum, or Spirits as aforeſaid), which ſhall be imported into *Great Britain*, or which ſhall have been imported after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, to be paid by the Importer thereof, before the landing thereof - - - -	0	0	10
For every Gallon of Single Spirits or *Aqua Vitæ*, (other than ſuch Brandy, Rum, or Spirits as aforeſaid), which ſhall have been imported into *Great Britain*, and which ſhall have been, after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, or ſhall be found in any Ship or Veſſel in which the ſame ſhall have been imported, or in any Lighter, Boat, or other Veſſel, after the unſhipping and before the landing thereof, or upon any Pier, Quay, Wharf, or other Place, upon the Firſt landing thereof, and which ſhall not actually have been charged with any Duty by this Act impoſed, to be paid by the Importer or Proprietor thereof, as the Caſe may require, upon Demand - - - -	0	0	10
For every Gallon of Spirits or *Aqua Vitæ* (other than ſuch Brandy, Rum, or Spirits as aforeſaid), above Proof, which ſhall be imported into *Great Britain*, or which ſhall have been ſo imported after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, to be paid by the Importer thereof, before the landing thereof - - - -	0	1	8
For every Gallon of Spirits or *Aqua Vitæ* (other than ſuch Brandy, Rum, or Spirits as aforeſaid), above Proof, which ſhall have been imported into *Great Britain*, and which ſhall have been, after the ſaid Twenty-ſixth Day of *February* One thouſand eight hundred, or ſhall be found in any Ship or Veſſel in which the ſame ſhall have been imported, or in any Lighter, Boat, or other Veſſel, after the unſhipping and before the landing thereof, or upon any Pier, Quay, Wharf, or other Place, upon the Firſt landing thereof, and which ſhall not actually have been charged with any Duty by this Act impoſed, to be paid by the Importer or Proprietor thereof, as the Caſe may require, upon Demand - - -	0	1	8

TEA.

For and upon all Tea which ſhall be ſold at the Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, for Two Shillings and Sixpence *per* Pound Weight or upwards, after the Twenty-ſixth Day of *February* One thouſand eight hundred, Five Pounds *per Centum*, to be computed upon the groſs Prices at which ſuch Tea ſhall be ſold; to be paid by the Purchaſers of ſuch Tea to the ſaid United Company, and to be paid by the ſaid United Company to the Commiſſioners of Exciſe for the Time being.

(B.)

DRAWBACKS.

TEA.

For all Tea (for which the Duty hereby impoſed in reſpect thereof ſhall have been paid) which ſhall be exported to *Ireland*, or His Majeſty's Plantations in *America*, the Whole of the Duty of Exciſe by this Act impoſed in reſpect thereof.

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