ANNO TRICESIMO QUINTO

Georgii III. Regis.

CAP. X.

An Act for granting to His Majeſty additional Duties of Exciſe on Foreign Wine and Sweets.

[16th *March* 1795.]

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 ſuch permanent Addition to the Publick Revenue as ſhall be adequate to the increaſed Charges occaſioned by any Loan to be raiſed, or Stock to be created, by virtue of any Act or Acts for that Purpoſe to be paſſed in this Seſſion of Parliament, have freely and voluntarily reſolved to give and grant unto Your Majeſty the ſeveral additional Rates and Duties herein-after 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 unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and in reſpect of the ſeveral Matters and Things herein-after mentioned, over and above all Duties already impoſed for or in reſpect thereof, by any Act or Acts of Parliament,

Preamble.

The following additional Duties of Exciſe to be paid in *Great Britain*:

Parliament, the further Duties of Excise herein-after mentioned; that is to say,

For *French* Wine, for which all the Duties were not paid by *Feb.* 23, 1795, 30*l.* *per* Tun; and for Wine of all other Sorts imported, 20*l.* *per* Tun.

For every Tun of *French* Wine imported into *Great Britain*, and so in Proportion for any greater or less Quantity, and for which all the Duties payable thereon shall not be paid on or before the Twenty-third Day of *February* One thousand seven hundred and ninety-five, to be paid by the Importer thereof, a Duty of Thirty Pounds:

For every Tun of *Portugal* and *Madeira* Wine, and Wine of the Produce of *Spain*, or of any of the Dominions of the King of *Spain*, and Wine of all other Sorts imported into *Great Britain*, and so in Proportion for any greater or less Quantity, and for which all the Duties payable thereon shall not be paid on or before the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, to be paid by the Importer thereof, a Duty of Twenty Pounds:

For *French* Wine found in Stock, on the first Survey, after *Feb.* 23, 1795, 30*l.* *per* Tun; and for Wine of all other Sorts so found, 20*l.*

For every Barrel of *Sweets* made in *Great Britain* for Sale, 11*s.* 7*d.* 2*q.*

For every Tun of *French* Wine, and so in Proportion for any greater or less Quantity, which shall have been found on the First actual Survey by the proper Officer of Excise, after the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, in the Stock, Custody, or Possession, of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine, to be paid by such Dealer or Dealers or Seller or Sellers, a Duty of Thirty Pounds:

For every Tun of *Portugal* and *Madeira* Wine, and Wine of the Produce of *Spain*, or of any of the Dominions of the King of *Spain*, and Wine of all other Sorts, and so in Proportion for any greater or less Quantity, which shall have been found on the First actual Survey by the proper Officer of Excise, after the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, in the Stock, Custody, or Possession of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine, to be paid by such Dealer or Dealers, or Seller or Sellers, a Duty of Twenty Pounds:

For every Barrel of Liquor which shall be made in *Great Britain* for Sale, by Infusion, Fermentation, or otherwise, from Fruit or Sugar, or from Fruit or Sugar mixed with any other Ingredients or Materials whatsoever, commonly called *Sweets*, or called or distinguished by the Name of *Made Wines*, and so in Proportion for any greater or less Quantity, to be paid by the Maker thereof, a Duty of Eleven Shillings and Seven-pence Farthing.

Duties to be under the Management of the Commissioners of Excise.

II. And be it further enacted by the Authority aforesaid, That such of the Duties 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.

How Wine found in Stock shall be estimated, and how the Duties thereon shall be paid.

III. And be it further enacted by the Authority aforesaid, That in estimating the said additional Duties hereby imposed on Foreign Wine, as being found upon such actual Survey as aforesaid, in the Stock, Custody, or Possession, of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine, after the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, which shall be in Bottles, Five reputed Quart Bottles shall be reckoned to the Gallon, and Two hun-

dred and fifty-two of ſuch Gallons to the Tun; and the ſaid additional Duties payable on Foreign Wine, as being in the Stock, Cuſtody, or Poſſeſſion of ſuch Dealer or Dealers in, or Seller or Sellers of Foreign Wine as aforeſaid, ſhall be paid in Manner following; that is to ſay, One Fourth Part thereof on the Third Day of *April* One thouſand ſeven hundred and ninety-five; One other Fourth Part thereof on the Third Day of *July* One thouſand ſeven hundred and ninety-five; One other Fourth Part thereof on the Seventh Day of *October* One thouſand ſeven hundred and ninety-five; and the remaining Fourth Part thereof on the Second Day of *January* One thouſand ſeven hundred and ninety-ſix.

Act not to extend to Stock for which the additional Duty ſhall have been paid on Importation, nor where the Stock does not exceed 252 Gallons.

IV. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to charge with any Duty by virtue of this Act, any Foreign Wine in the Stock, Cuſtody, or Poſſeſſion, of any Dealer or Dealers in, or Seller or Sellers of, Foreign Wine, for which the additional Duty by this Act impoſed ſhall have been paid on Importation thereof; nor any Foreign Wine in the Stock, Cuſtody, or Poſſeſſion, of any Dealer or Dealers in, or Seller or Sellers of, Foreign Wine, unleſs ſuch Dealer or Dealers, or Seller or Sellers, ſhall have in his, her, or their Stock, Cuſtody, or Poſſeſſion, on ſuch actual Survey as aforeſaid, after the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, a Quantity or Quantities of ſuch Foreign Wine exceeding Two hundred and fifty-two Gallons, reckoning Five reputed Quart Bottles to a Gallon for all ſuch Wine as ſhall be in Bottles.

33 *Geo.* III. Cap. 48, allowing a Drawback of Duties on Wines uſed on Board the Navy, to extend to the Port of *Dartmouth*.

V. And whereas by the herein-before recited Act of the Thirty-third Year of the Reign of His preſent Majeſty, a Drawback of the whole Amount of the Duties of Cuſtoms and Exciſe paid on the Importation of Wines into *Great Britain* is allowed on any Sort of Wine intended for the Uſe of Admirals, Captains, or other commiſſioned Officers employed in His Majeſty's Service, for their actual Conſumption on Board ſuch of His Majeſty's Ships as they ſhall ſerve in, yearly and every Year, in the Proportions therein mentioned, and under the Rules, Regulations, Reſtrictions, Penalties, and Forfeitures, contained in the ſaid recited Act; and it is among other Things provided that the ſaid Drawback ſhall not be allowed upon any Wines but ſuch as ſhall be delivered into the Charge of the Collectors and Comptrollers of His Majeſty's Cuſtoms at certain Ports therein enumerated: And whereas it is expedient that the Drawback ſhould be allowed, purſuant to the ſaid recited Act, upon any Wines which may be delivered into the Charge of the Collector and Comptroller of His Majeſty's Cuſtoms at the Port of *Dartmouth* alſo, in the ſame Manner as at any of the Ports particularly mentioned in the ſaid Act: Be it therefore enacted by the Authority aforeſaid, That every Clauſe, Matter, and Thing, in the ſaid recited Act relating to the Allowance of the Drawback on Wines in any of the Ports therein enumerated, ſhall be, and the ſame is hereby extended to the Port of *Dartmouth*; and all the Rules, Regulations, Reſtrictions, Penalties, and Forfeitures, of the ſaid recited Act ſhall, and the ſame are hereby declared to apply accordingly, the ſame as if all the Clauſes, Powers, Directions, and Authorities were particularly repeated and re-enacted in the Body of this preſent Act.

Drawback of the whole Duties to be allowed on Foreign Wine, for the Consumption of Officers on Board the Navy, agreeable to 33 *Geo.* III, Cap. 48.

VI. Provided always, and be it further enacted by the Authority aforesaid, That a Drawback of the whole Duties on Foreign Wine imposed by this Act shall be allowed on any Sort of such Foreign Wine intended for the Use of Admirals, Captains, or other commissioned Officers, employed in His Majesty's Service, for their actual Consumption on Board such of His Majesty's Ships as they shall respectively serve in, in like Manner, and under the like Provisions, Conditions, and Restrictions, as a Drawback of the former Duties paid on the Importation of Wines into *Great Britain* are directed to be allowed by an Act, passed in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act to allow the Drawback of the Duties of Customs and Excise upon Wines consumed by Admirals, Captains, and other commissioned Officers, on Board Ships of War in actual Service; and to allow such Ships to be supplied with Tobacco Duty-free.*

For Wine contracted to be sold, the additional Duty may be added to the Price.

VII. And whereas Contracts may have been made for the Sale of Wine before the First actual Survey taken by the Officer of Excise after the Twenty-third Day of *February* One thousand seven hundred and ninety-five, or Wines may have been sold subsequent to such Survey; be it therefore enacted by the Authority aforesaid, That in all Cases where any Wine whereon the respective Duties by this Act imposed shall be charged, shall have been or shall be delivered in pursuance of such Contracts or Sales, it shall be lawful for the Dealer or Dealers in such Foreign Wine, delivering the same, to charge so much Money as shall be equivalent to the Duties by this Act imposed in respect thereof, in Addition to the Price of such Wine; and such Dealer or Dealers shall be entitled by virtue of this Act to demand and be paid the same accordingly.

For Prize Wine taken out of Warehouse for Home Consumption, the additional Duty to be paid.

VIII. And be it further enacted by the Authority aforesaid, That all Wine taken and condemned as Prize, and sold by the Captors or their Agents, and taken out of any Warehouse wherein the same shall have been secured, to be consumed in this Kingdom, in pursuance of an Act, passed in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act for the Relief of the Captors of Prizes with respect to the bringing and landing certain Prize Goods in this Kingdom*, shall be subject and liable to the additional Duty by this Act imposed for or in respect of Wine imported; and such additional Duty shall be paid and payable by such Persons, and in such Manner as the former Duties by the said Act of the Thirty-third Year aforesaid imposed, are payable by Law.

Duties to be carried to the Consolidated Fund.

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

Duties to be applied in defraying any increased Charge occasioned by any

X. Provided always, and be it further enacted, That the Monies to arise from the said Duties, or so much thereof as shall be sufficient, shall be deemed an Addition made to the Revenue, for the Purpose of defraying the increased Charge occasioned by any Loan to be made, or Stock to be

be created, by virtue of any Act or Acts to be paſſed in this Seſſion of Parliament, and that the ſaid Monies, during the Space of Ten Years next enſuing, ſhall continue to be paid into the ſaid Receipt of His Majeſty's Exchequer, diſtinctly and apart from all other Branches of the Publick Revenue; 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 Duties paid into the ſaid Receipt by virtue of this Act, ſhall, together with the Monies ariſing from any other 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.

Loan of this Seſſion, and for 10 Years to be kept ſeparate from other Monies.

XI. And be it further enacted by the Authority aforeſaid, That on the Exportation of any Foreign Wine, for or in reſpect whereof the Duties by this Act impoſed ſhall have been duly paid, there ſhall be paid or allowed to the Exporter or Exporters a Drawback of the ſaid Duties of Exciſe, upon the ſame Terms and Conditions, and under, ſubject, and according to the Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, contained, provided, ſettled, or eſtabliſhed, in and by an Act, made in the Twenty-ſixth Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing certain Duties now payable on Wines imported, and for granting new Duties in lieu thereof, to be collected under the Management of the Commiſſioners of Exciſe*; and the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, ſhall be, and the ſame reſpectively are hereby directed to be uſed, applied, practiſed, and put in Execution, on the Exportation of Wine, for the Purpoſe of obtaining a Drawback of the Duties by this Act granted, as fully and effectually, to all Intents and Purpoſes, as if the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, had been expreſsly repeated and re-enacted in this Act.

Drawback to be allowed on Exportation of Foreign Wines agreeable to 26 *Geo.* III, Cap. 59, *&c.*

XII. And be it further enacted by the Authority aforeſaid, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauſes, Matters, and Things, which, in and by an Act, made in the Twelfth Year of the Reign of King *Charles* the Second, intituled, *An Act for taking away the Court of Wards and Liveries, and Tenures* in Capite, *and by Knights Service and Purveyance, and for ſettling a Revenue upon His Majeſty in lieu thereof*, or by any other Law now in force relating to His Majeſty's Revenue of Exciſe, are provided and eſtabliſhed for managing, raiſing, levying, collecting, mitigating, or recovering, adjudging, or aſcertaining, the Duties thereby granted, or any of them, (other than and in ſuch Caſes for which other Penalties or Proviſions are made and preſcribed by this Act), ſhall be practiſed, uſed, and put in Execution, in and for the managing, raiſing, levying, collecting, mitigating, recovering, and paying the Exciſe Duties by this Act impoſed, and for preventing, detecting, and puniſhing Frauds relating thereto, as fully and effectually, to all Intents and Purpoſes, as if all and every the ſaid Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in this preſent Act.

Powers of 12 *Car.* II, Cap. 24, *&c.* to extend to this Act.

FINIS.