ANNO TRICESIMO QUINTO

Georgii III. Regis.

CAP. XIII.

An Act for granting to His Majeſty additional Duties of Exciſe on Tea, Coffee, and Cocoa Nuts.

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

Preamble.

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

For Tea sold by the *East India* Company, 7*l.* 10*s. per Cent.* upon the Price.

For and upon all Tea which, from and after the passing of this Act, shall be sold in *Great Britain* by the United Company of Merchants of *England* trading to the *East Indies*, a Duty of Seven Pounds Ten Shillings *per Centum*, to be computed upon the gross Prices at which such Tea shall be sold, to be paid by the Purchaser or 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:

For Cocoa Nuts of the Growth of *British* Colonies in *America*, delivered out of Warehouses for Home Consumption, for which all the Duties shall not have been paid by *Feb.* 23, 1795, 6*d.* 2*q. per lb.*; and of the Growth of any other Place, 1*s.* 8*d. per lb.*

For every Pound Weight Avoirdupoise of Cocoa Nuts of the Growth or Produce of any *British* Colony or Plantation in *America*, imported into *Great Britain*, and which shall be delivered out of the Warehouse in which the same shall have been lodged under the Care and Custody of the proper Officers for securing the Duties payable thereon, for Home Consumption, and so in Proportion for any greater or less Quantity, and for which all the Duties payable thereon shall not have been paid on or before the Twenty-third Day of *February* One thousand seven hundred and ninety-five, a Duty of Sixpence Halfpenny:

For every Pound Weight Avoirdupoise of Cocoa Nuts of the Growth or Produce of any other Place, imported into *Great Britain*, and which shall be delivered out of the Warehouse in which the same shall have been lodged under the Care and Custody of the proper Officers for securing the Duties payable thereon, for Home Consumption, and so in Proportion for any greater or less Quantity, and for which all the Duties payable thereon shall not have been paid on or before the Twenty-third Day of *February* One thousand seven hundred and ninety-five, a Duty of One Shilling and Eight-pence:

For Coffee so delivered, 6*d.* 2*q. per lb.*

For every Pound Weight Avoirdupoise of Coffee imported into *Great Britain*, and which shall be delivered out of the Warehouse in which the same shall have been lodged under the Care and Custody of the proper Officers for securing the Duties payable thereon, for Home Consumption, and so in Proportion for any greater or less Quantity, and for which all the Duties payable thereon shall not have been paid on or before the Twenty-third Day of *February* One thousand seven hundred and ninety-five, a Duty of Sixpence Halfpenny.

Duty on Tea to be deemed an Inland Duty, and drawn back on Exportation; and the Duties on Tea, Cocoa Nuts, and Coffee, to be levied, &c. agreeable to Acts relating to the Excise

II. And be it further enacted by the Authority aforesaid, That the said Duty by this Act imposed for or in respect of Tea shall be deemed and taken to be an Inland Duty, and be under the Management of the Commissioners of Excise for the Time being, and shall be again drawn back and repaid upon the Exportation of such Tea to any Place where a Drawback of the Duty on Tea is now allowed by Law, upon the same Terms and Conditions, and under, subject, and according to the same Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures, as are respectively contained, provided, settled, or established, by any Act or Acts of Parliament in force at the Time of passing this Act, and relating to the Exportation of Tea; and the said Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures, shall be, and the same respectively are hereby directed to be duly observed, practised, applied, and put in Execution, upon such Exportation of any such Tea; and that the said respective Duties by this Act imposed for or in respect of Tea, Cocoa Nuts, and Coffee, respectively, shall be raised, levied, collected, and paid, by such Persons, and under such Management, and under, subject, and according to the Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures, as are respectively

reſpectively contained, provided, ſettled, or eſtabliſhed, by any Act or Acts of Parliament in force at the Time of paſſing this Act, and relating to the Exciſe Duties payable for or in reſpect of Tea, Cocoa Nuts, and Coffee, reſpectively; and the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures reſpectively, ſhall be, and the ſame reſpectively are hereby directed to be duly obſerved, practiſed, and put in Execution, for the raiſing, levying, collecting, and paying, the ſaid reſpective Duties by this Act impoſed, for or in reſpect of Tea, Cocoa Nuts, and Coffee, reſpectively, as fully, to all Intents and Purpoſes, as if the ſame Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, relating thereto, were particularly repeated and again enacted in this Act.

Prize Tea ſold, and Prize Coffee and Cocoa Nuts taken out of Warehouſes to be conſumed, liable to the additional Duty.

III. And be it further enacted by the Authority aforeſaid, That all Tea taken and condemned as Prize, and ſold by the Captors or their Agents, purſuant to the Rules, Regulations, and Reſtrictions, preſcribed by 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 on Tea; and that all Coffee and Cocoa Nuts taken and condemned as Prize, and ſold by the Captors or their Agents, and taken out of any Warehouſe in which the ſame ſhall have been ſecured, in purſuance of the ſaid Act, to be conſumed in this Kingdom, ſhall alſo be ſubject and liable to the additional Duties by this Act impoſed for or in reſpect of Coffee and Cocoa Nuts reſpectively imported.

The following Drawbacks to be allowed on the Exportation of Chocolate made in *Great Britain*:

If of Cocoa Nuts of the Produce of any *Britiſh* Colony in *America*, 5*d*. *per lb*.

If of the Produce of any other Place, 1*s*. 4*d*.

IV. And be it further enacted by the Authority aforeſaid, That upon the Exportation of Chocolate there ſhall be paid and allowed the following additional Drawbacks; that is to ſay,

For every Pound Weight Avoirdupoiſe of Chocolate which ſhall be made in *Great Britain* of Cocoa Nuts of the Growth or Produce of any *Britiſh* Colony or Plantation in *America*, imported into *Great Britain*, (for which the Duties hereby impoſed in reſpect thereof ſhall have been paid), and exported as Merchandize to Foreign Parts, a Drawback of Five-pence:

For every Pound Weight Avoirdupoiſe of Chocolate which ſhall be made in *Great Britain* of Cocoa Nuts of the Growth or Produce of any other Place, imported into *Great Britain*, (for which the Duties hereby impoſed in reſpect thereof ſhall have been paid), and exported as Merchandize to Foreign Parts, a Drawback of One Shilling and Four-pence.

Drawbacks to be paid agreeable to Acts in force, &c.

Which ſaid Drawbacks ſhall be paid and allowed upon the ſame Terms and Conditions, and under, ſubject, and according to the ſame Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, as are reſpectively contained, provided, ſettled, or eſtabliſhed, by any Act or Acts of Parliament in force at the Time of paſſing this Act, and relating to the Exportation of Chocolate; and the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, ſhall be, and the ſame reſpectively are hereby directed to be duly obſerved, practiſed, applied, and put in Execution, upon ſuch Exportation of any ſuch Chocolate.

Duties to be carried to the Conſolidated Fund.

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

VI. 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 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 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 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.

FINIS.