ANNO TRICESIMO SEXTO

Georgii III. Regis.

CAP. XIII.

An Act for granting to His Majesty additional Duties of Excise on Tobacco and Snuff. [24th *December* 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 for making such permanent Addition to the Publick Revenue as shall be adequate to the increased Charge occasioned by any Loan to be raised 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 of Excise to be paid:

For every Pound Weight of Tobacco of the Growth, Production, or Manufacture, of the Plantations or Dominions of *Spain* or *Portugal*,

For *Spanish* or *Portugal* Tobacco, imported.

ed on or after *Dec.* 7, 1795, 1 *s. per lb.*

Portugal, imported on or after the Seventh Day of *December* One thouſand ſeven hundred and ninety-five, or to be imported, into *Great Britain*, One Shilling:

For ſuch Tobacco not warehouſed before *Dec.* 7, 1795, 1 *s. per lb.*

For every Pound Weight of the like Tobacco, imported into *Great Britain* before the Seventh Day of *December* One thouſand ſeven hundred and ninety-five, and which ſhall not actually have been depoſited, lodged, and ſecured, before the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, in any Warehouſe, according to the Directions of an Act made in the Twenty-ninth Year of His preſent Majeſty's Reign, or of another Act made in the Thirty-firſt Year of the ſaid Reign, One Shilling:

For ſuch Tobacco in Warehouſe on *Dec.* 7, 1795, and delivered out for Home Conſumption, 1 *s. per lb*;

For every Pound Weight of the like Tobacco, which, on the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, was in any Warehouſe in which the ſame had been depoſited, lodged, and ſecured, according to the Directions of either of the ſaid Acts, and which hath been or ſhall be delivered out of ſuch Warehouſe for Home Trade, Conſumption, or Manufacture, One Shilling; to be paid by the Importer upon Demand:

and delivered for Exportation, 1 *d. per lb.*

For every Pound Weight of the like Tobacco, which, at any Time from and after the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, hath been or ſhall be delivered for Exportation, out of the Warehouſe in which the ſame ſhall be depoſited, lodged, and ſecured, according to the Directions of the ſaid Acts, or either of them, One Penny:

For *Iriſh* or *American* Tobacco imported on or after *Dec.* 7, 1795, 4 *d. per lb.*

For every Pound Weight of Tobacco of the Growth or Production of *Ireland*, or of the Growth or Production of His Majeſty's Colonies, Plantations, Iſlands, or Territories, in *America*, or of the United States of *America*, imported on or after the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, or to be imported, into *Great Britain*, Four-pence:

For ſuch Tobacco not warehouſed before *Dec.* 7, 1795, 4 *d. per lb.*

For every Pound Weight of the like Tobacco, as laſt aforeſaid, imported into *Great Britain* before the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, and which ſhall not actually have been depoſited, lodged, and ſecured, before the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, in any Warehouſe, according to the Directions of the ſaid Acts, or either of them, Four-pence:

For ſuch Tobacco in Warehouſe, on *Dec.* 7, 1795, and delivered out for Home Conſumption, 4 *d. per lb.*

For every Pound Weight of the like Tobacco, as laſt aforeſaid, which, on the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, was in any Warehouſe in which the ſame had been depoſited, lodged, and ſecured, according to the Directions of the ſaid Acts, or either of them, and which hath been or ſhall be delivered out of ſuch Warehouſe for Home Trade, Conſumption, or Manufacture, Four-pence; to be paid by the Importer upon Demand:

For Snuff imported by the *Eaſt India* Company, on or after *Dec.* 7, 1795, 1 *s. per lb.*

For every Pound Weight of Snuff, imported into *Great Britain* by the United Company of Merchants trading to the *Eaſt Indies*, on or after the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, or to be imported into *Great Britain* by the ſaid United Company, One Shilling:

For ſuch Snuff not warehouſed before *Dec.* 7, 1795, 1 *s. per lb.*

For every Pound Weight of the like Snuff, imported into *Great Britain*, before the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, and which ſhall not actually have been depoſited, lodged, and ſecured, before the ſaid Seventh Day

Day of *December* One thouſand ſeven hundred and ninety-five, in any Warehouſe, according to the Directions of the ſaid Acts, or either of them, One Shilling:

For every Pound Weight of the like Snuff, which, on the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, was in any Warehouſe in which the ſame had been depoſited, lodged, and ſecured, according to the Directions of the ſaid Acts, or either of them, and which hath been or ſhall be delivered out of ſuch Warehouſe, One Shilling; to be paid by the Importer upon Demand:

For ſuch Snuff in Warehouſe on *Dec.* 7, 1795, on Delivery thereout 1*s. per lb.*

For every Pound Weight of Snuff, imported into *Great Britain* from any *Britiſh* Plantation in *America*, or from the *Spaniſh Weſt Indies*, on or after the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, or to be imported therefrom, Sixpence:

For Snuff imported from *Britiſh America* or the *Spaniſh Weſt Indies*, on or after *Dec.* 7, 1795, 6*d. per lb.*

For every Pound Weight of the like Snuff, as laſt aforeſaid, imported into *Great Britain* before the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, and which ſhall not actually have been depoſited, lodged, and ſecured, before the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, in any Warehouſe, according to the Directions of the ſaid Acts, or either of them, Sixpence:

For ſuch Snuff not warehouſed before *Dec.* 7, 1795. 6*d. per lb.*

For every Pound Weight of the like Snuff, as laſt aforeſaid, which, on the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, was in any Warehouſe in which the ſame had been depoſited, lodged, and ſecured, according to the Directions of the ſaid Acts, or either of them, and which hath been or ſhall be delivered out of ſuch Warehouſe, Sixpence; to be paid by the Importer upon Demand:

For ſuch Snuff in Warehouſe on *Dec.* 7, 1795, on Delivery thereout, 6*d. per lb.*

For every Pound Weight of Snuff imported into *Great Britain* from any other Place, on or after the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, or to be imported into *Great Britain* from any other Place, Seven-pence:

For Snuff imported from any other Place on or after *Dec.* 7, 1795, 7*d. per lb.*

For every Pound Weight of the like Snuff, as laſt aforeſaid, imported into *Great Britain* before the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, and which ſhall not actually have been depoſited, lodged, and ſecured, before the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, in any Warehouſe, according to the Directions of the ſaid Acts, or either of them, Seven-pence:

For ſuch Snuff not warehouſed before *Dec.* 7, 1795, 7*d. per lb.*

For every Pound Weight of the like Snuff, which, on the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-five, was in any Warehouſe in which the ſame had been depoſited, lodged, and ſecured, according to the Directions of the ſaid Acts, or either of them, and which hath been or ſhall be delivered out of ſuch Warehouſe, Seven-pence; to be paid by the Importer upon Demand.

For ſuch Snuff in Warehouſe on *Dec.* 7, 1795, on Delivery thereout, 7*d. per lb.*

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.

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

Additional Duties to be paid as former Duties.

III. And be it further enacted by the Authority aforeſaid, That the ſaid additional Duties by this Act impoſed, for or in reſpect of Tobacco and Snuff reſpectively imported, ſhall be paid by ſuch Perſons, in ſuch Manner, at ſuch Times, and under and ſubject to the ſame Rules, Regulations, and Proviſions, as the former Exciſe Duties on Tobacco and Snuff reſpectively imported, are now payable by Law.

On Contracts additional Duties to be added to the Prices agreed for.

IV. And whereas Contracts may have been made for the Sale of Tobacco and Snuff reſpectively, for or in reſpect whereof the ſaid Duties are by this Act impoſed; be it therefore enacted by the Authority aforeſaid, That in all Caſes where any Tobacco or Snuff whereon any of the reſpective Duties by this Act impoſed ſhall be charged, ſhall be delivered in purſuance of ſuch Contracts or Sales, it ſhall be lawful for the Perſon or Perſons delivering the ſame, to charge ſo much Money as ſhall be equivalent to the Duties by this Act impoſed for or in reſpect thereof, in Addition to the Price of the ſame, and ſuch Perſon or Perſons ſhall be entitled by virtue of this Act to demand and be paid for the ſame accordingly.

On Exportation of Short Cut Tobacco, &c. manufactured from Tobacco delivered from any Warehouſe for Home Conſumption, the following additional Drawbacks to be allowed:

V. And be it further enacted by the Authority aforeſaid, That upon the Exportation of any Short Cut Tobacco, Shag Tobacco, Roll Tobacco, or Carrot Tobacco, reſpectively manufactured from Tobacco for which the Duties by this Act impoſed ſhall have been paid, which ſhall be delivered for Home Trade, Conſumption, or Manufacture, out of the Warehouſe or Warehouſes in which the ſame ſhall be depoſited, lodged, and ſecured, according to the Directions of an Act, made in the Twenty-ninth Year of the Reign of His preſent Majeſty, (intituled, *An Act for repealing the Duties on Tobacco and Snuff, and for granting new Duties in lieu thereof*), and exported as Merchandize, under and ſubject to the Rules, Regulations, Reſtrictions, and Proviſions, contained, provided, ſettled, or eſtabliſhed, in or by the ſaid Act, made in the Twenty-ninth Year of His preſent Majeſty's Reign, or in or by any other Law or Laws relating to the Exportation of Tobacco, in force immediately before the paſſing of this Act, there ſhall be paid and allowed the ſeveral additional Drawbacks herein-after mentioned; that is to ſay,

For Short Cut, 4*d* *per lb.* For every Pound Weight of ſuch Short Cut Tobacco ſo exported, an additional Exciſe Drawback of Four-pence:

Shag, 3 *d.* 2 *q.* For every Pound Weight of ſuch Shag Tobacco ſo exported, an additional Exciſe Drawback of Three-pence Halfpenny:

Roll, 4 *d.* and For every Pound Weight of ſuch Roll Tobacco ſo exported, an additional Exciſe Drawback of Four-pence:

Carrot, 3 *d.* 2 *q.* And for every Pound Weight of ſuch Carrot Tobacco ſo exported, an additional Exciſe Drawback of Three-pence Halfpenny.

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

VI. 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, ſettled, or eſtabliſhed, for managing raiſing, levying, collecting, mitigating, or recovering, adjudging, or aſcertaining, the Duties thereby granted, or any of them, 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.

Duties to be carried to the Conſolidated Fund.

VII. And be it further enacted by the Authority aforeſaid, That all the Monies from Time to Time ariſing by the Duties by this Act impoſed as aforeſaid, (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 Money ſo paid 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 with other Duties granted for the ſame Purpoſe ſeparate from other Monies.

VIII. Provided always, and be it further enacted by the Authority aforeſaid, 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 raiſed 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 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 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.

American Tobacco imported and warehouſed may be removed Duty-free to certain Ports for the Uſe of Land Forces on board Ship.

IX. And whereas by the Laws now in force, none but Tobacco of the Growth of the *Britiſh* Plantations, which ſhall have paid Duty, and which ſhall have been manufactured in *Great Britain*, can be legally uſed or conſumed on board of any of the Tranſports employed in carrying His Majeſty's Land Forces in any Part of *Europe*: And whereas it is expedient that Tobacco of the Growth or Production of the *Britiſh* Plantations in *America*, or the United States of *America*, regularly imported into *Great Britain*, ſhould be ſupplied to the Ships or Tranſports employed to carry His Majeſty's Land Forces, for the Uſe of Non-commiſſioned Officers and Soldiers, without Payment of any Duty whatever under certain Conditions: Be it therefore enacted by the Authority aforeſaid, That it ſhall and may be lawful for the Commanding Officer of the Forces on board any ſuch Ship or Tranſport in actual Service, on purchaſing any ſuch Tobacco for the Purpoſe aforeſaid, which ſhall have been legally depoſited in any Warehouſe now or hereafter to be appointed by the Commiſſioners of the Cuſtoms for the Reception of the ſame on Importation thereof, to remove the ſame, without Payment of any Duty whatever, by Permiſſion of the ſaid Commiſſioners of the Cuſtoms, upon ſuch Conditions, and under ſuch Regulations and Reſtrictions, as they may deem neceſſary for the Security of the Revenue, to the Ports of

of *Rocheſter*, *Portſmouth*, or *Plymouth*, there to be depoſited in the Charge of the Collectors and Comptrollers of ſuch Ports reſpectively, who are hereby authorized and required, on ſuch Tobacco being duly entered Outwards, to permit the ſame to be ſhipped and put on board any Ship or Tranſport in actual Service, within the Limits of their reſpective Ports, under the Care and Inſpection of the proper Officers.

No Tobacco ſo ſhipt to be relanded, without Leave, in *Great Britain*, nor in *Ireland*, &c.

X. Provided always, and be it further enacted by the Authority aforeſaid, That the Tobacco ſo about to be ſhipped, ſhall be really and truly meant and intended for the Uſe and Conſumption of ſuch Land Forces, and that no Part thereof ſhall be by ſuch Commanding Officer, or with his Privity, Conſent, or Knowledge, relanded in any Part of *Great Britain*, without Special Leave firſt had and obtained from the proper Officer or Officers of His Majeſty's Cuſtoms for that Purpoſe, or landed in *Ireland*, or the Iſlands of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*.

Quantity which may be ſhipt.

XI. Provided alſo, and be it further enacted, That no greater Quantity of ſuch Tobacco ſhall be allowed to any ſuch Ship or Tranſport, than Two Pounds Weight Avoirdupois by the Lunar Month, for each Non-commiſſioned Officer or Soldier, nor ſhall any greater Quantity be permitted to be ſhipped at One and the ſame Time, than will be ſufficient to ſerve ſuch Forces for any Time not exceeding the Space of Six Months, at the Rate aforeſaid.

FINIS.