ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

CAP. XXX.

An Act for granting to His Majeſty ſeveral additional Duties of Exciſe in *Great Britain.*

[5th *April* 1805.]

Moſt Gracious Sovereign,

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, 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, throughout *Great Britain*, 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, and Commodities,

The Duties ſpecified in Schedule (A). and the Drawbacks in Schedule (B.) ſhall be paid and allowed.

modities, for or in respect whereof any Duty of Excise is by this Act imposed, to the several Persons entitled to the same, the several Drawbacks of Excise as the same are also respectively 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 Day or Days mentioned in the said Schedule, in Cases where any special Date or Dates is or are inserted therein, and in Cases where no such Date is inserted, from and after the Fifth Day of *April* One thousand eight hundred and five.

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

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*, 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 paid by the Persons liable to pay like Duties of Excise.

III. And be it further enacted, That the several and respective Duties by this Act imposed shall be accounted for, cleared off, paid, satisfied, and discharged, by the Person or 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 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.

Specifick Quantities to apply to greater or less Quantities in charging the Duties.

IV. 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, Merchandize, or Commodities, 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 may be added where Goods are delivered in pursuance of Contract after *April* 5, 1805.

V. And whereas Contracts or Agreements may have been made before the passing of this Act, by Makers or Manufacturers of or Dealers in the respective Goods, Wares, Merchandize, or Commodities upon which additional Duties are by this Act imposed, for such Goods, Wares, Merchandize, or Commodities respectively, to be delivered after the Fifth Day of *April* One thousand eight hundred and five; be it therefore enacted, That such Makers, Manufacturers, or Dealers, delivering such Goods, Wares, Merchandize, or Commodities respectively, after the said Fifth Day of *April* One thousand eight huudred and five, in pursuance of such Contracts or Agreements, 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 Goods, Wares, Merchandize, or Commodities respectively, to the Price thereof, and shall be entitled by virtue of this Act to be paid for the same accordingly.

Duties to be levied as the former Duties of Excise.

VI. And be it further enacted, That the said several Sums of Money, respectively inserted, described, and set forth in the said Schedule here-

unto

unto 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 and reſpective 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, upon Goods, Wares, Merchandize, or Commodities of the ſame Sorts or 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 Duties of Exciſe, or 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, Merchandize, or Commodities 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, 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 and 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 a 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.

Application of the Money.

VII. And be it further enacted, That all the Monies 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 Money ſo paid into the Receipt of Exchequer as aforeſaid ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Separate Accounts to be kept and annually laid before Parliament.

VIII. Provided always, and be it enacted, That the Commiſſioners of His Majeſty's Treaſury now or for the Time being, or any Three or more of them, or the Lord High Treaſurer for the Time being, ſhall, for the Period of Ten Years from the Commencement of this Act, cauſe a ſeparate and diſtinct Account of the additional Duties granted by this Act, to be prepared and annually laid before Parliament, purſuant to an Act paſſed in the Forty-ſecond Year of the Reign of His preſent Majeſty, intituled, *An Act for directing certain publick Accounts to be laid annually before Parliament, and for diſcontinuing certain other Forms of Account now in uſe*; and the Monies ariſing from the ſaid additional Duties ſhall be deemed a permanent Increaſe to the publick Revenue of *Great Britain*, for the Purpoſe of defraying

defraying any increaſed Charge occaſioned by any Loan made or Stock created by Authority of any Act of Parliament paſſed or to be paſſed in the preſent Seſſion of Parliament.

The Countervailing Duty impoſed by 39 & 40 G. 3. c. 67. of 9 *d.* for every Dozen of Quart Bottles ſhall be deemed a Duty of Excife.

IX. And be it further enacted, That the Countervailing Duty impoſed by an Act paſſed in the Thirty-ninth and Fortieth Years of the Reign of His preſent Majeſty, intituled, *An Act for the Union of* Great Britain *and* Ireland, of Nine-pence for every Dozen of Quart Bottles of common Green Glaſs, imported into *Great Britain* from *Ireland*, ſhall, from and after the Fifth Day of *April* One thouſand eight hundred and five, be deemed and taken to be a Duty of Exciſe, and ſhall be computed upon each and every Dozen of reputed Quarts; any Thing in this or any other Act or Acts of Parliament to the contrary in anywiſe notwithſtanding.

Who ſhall be deemed Makers of Glaſs.

X. And whereas certain Perſons make or manufacture Glaſs Wares, who are not under the Survey of the Officers of Exciſe, to the Detriment of the Revenue, and the Injury of the entered Manufacturers of Glaſs; and Doubts have ariſen, whether ſuch Perſons are liable to the Survey of the Officers of Exciſe; for Remedy thereof, be it declared and further enacted, That each and every Perſon who ſhall make or manufacture any Sort or Kind of Glaſs, or Glaſs Wares, by melting any Metal, Materials, Cullet, or old or broken Glaſs, in any Pot, Crucible, or other Utenſil, ſhall be deemed and taken to be a Maker of Glaſs, and ſhall be ſubject to all and every the Proviſions, Rules, Regulations, Reſtrictions, and Penalties, to which Makers of Glaſs are now by Law ſubject and liable; any Thing in this or any other Act or Acts of Parliament to the contrary in anywiſe notwithſtanding.

Act may be altered or repealed this Seſſion.

XI. And be it further enacted, That this Act may be altered, amended, or repealed, by any Act or Acts to be made in this preſent Seſſion of Parliament.

SCHEDULES

SCHEDULES to which this Act refers.

Schedule (A.)

DUTIES.

	Duty. £.	s.	d.
Auctions.			
For every Twenty Shillings of the Purchaſe Money ariſing or payable by virtue of any Sale at Auction in Great Britain of any Intereſt in Poſſeſſion or Reverſion in any Freehold, Cuſtomary, Copyhold, or Leaſehold Lands, Tenements, Houſes, or Hereditaments, and any Share or Shares in the Capital or Joint Stock of any Corporation or chartered Company, and of any Annuities or Sums of Money charged thereon, and of any Ships and Veſſels, and of any Reverſionary Intereſt in the publick Funds, and of any Plate or Jewels, and ſo in Proportion for any greater or leſs Sum of ſuch Purchaſe Money -	0	6	1
For every Twenty Shillings of the Purchaſe Money ariſing or payable by virtue of any Sale at Auction in Great Britain of Furniture, Fixtures, Pictures, Books, Horſes, and Carriages, and all other Goods and Chattels whatſoever, and ſo in Proportion for any greater or leſs Sum of ſuch Purchaſe Money - - -	0	0	2
Bricks and Tiles.			
For every Thouſand of Bricks which ſhall be made in Great Britain, not exceeding any of the following Dimenſions, (that is to ſay) Ten Inches long, Three Inches thick, and Five Inches wide - -	0	0	10
For every Thouſand of plain Tiles which ſhall be made in Great Britain - - - - - -	0	0	10
Coffee.			
For every Pound Weight Avoirdupois of Coffee which ſhall be imported into Great Britain on or after the Twenty-fifth Day of March One thouſand eight hundred and five, or which, having been previouſly ſo imported, ſhall, on or after the ſaid Twenty-fifth Day of March One thouſand eight hundred and five, be taken or delivered, for Home Conſumption, out of any Warehouſe in which the ſame ſhall be or ſhall have been lodged or depoſited under the Locks of the Officers of Cuſtoms and Exciſe, or either of them - -	0	0	6

	Duties. £. s. d.
CYDER and PERRY.	
For every Hogſhead of Cyder and Perry made in Great Britain for Sale, to be paid by the Firſt Buyer or Maker thereof, ſuch Buyer or Maker being a Dealer in or Retailer of Cyder or Perry, or by the Factor or Agent to whom ſuch Cyder or Perry ſhall be ſent or conſigned to be ſold or diſpoſed of - - - -	0 10 0
GLASS.	
For every Hundred Weight of Materials, or Metal, or other Preparations whatever, by what Name ſoever the ſame are or may be called or known, that ſhall be made uſe of in Great Britain in the making of Glaſs, the following Sums reſpectively; that is to ſay,	
In the making of Plate or Flint Glaſs, or Enamel, Stained, or Paſte Glaſs, or Phial Glaſs - - - - - -	0 16 4
In the making of Spread Window Glaſs commonly called or known by the Name of Broad Glaſs - - - - - -	0 4 1
In the making of all other Window Glaſs (not being Spread Glaſs), whether flaſhed or otherwiſe manufactured, and commonly called or known either by the Name of Crown Glaſs or German Sheet Glaſs	0 12 3
For every Hundred Weight of Plate Glaſs and of all other Glaſs which ſhall be imported from Parts beyond the Seas into Great Britain, the ſame not being Flaſks in which Wine or Oil ſhall or may be imported, nor Foreign Green Glaſs Bottles, nor Iriſh Glaſs or Glaſs Manufactures imported directly from Ireland - -	1 1 0
VINEGAR.	
For every Barrel of Vinegar, Vinegar Beer, or Liquors preparing for Vinegar, which ſhall be brewed or made in Great Britain for Sale	0 5 0
WIRE.	
For every Ounce Troy of Gilt Wire which ſhall be made in Great Britain - - - - - - - - -	0 0 10
For every Ounce Troy of Silver Wire which ſhall be made in Great Britain - - - - - - -	0 0 7

COUNTERVAILING DUTIES.

	Duties. £. s. d.
BRICKS and TILES.	
For every Thouſand of Iriſh Bricks not exceeding any of the following Dimenſions (that is to ſay), Ten Inches long, Three Inches thick, and Five Inches wide, which ſhall be imported into Great Britain directly from Ireland	0 6 10
For every Thouſand of Iriſh Plain Tiles which ſhall be imported into Great Britain directly from Ireland	0 0 10
CYDER and PERRY.	
For every Hogſhead, conſiſting of Sixty-three Gallons Engliſh Wine Meaſure, of Iriſh Cyder and Perry which ſhall be imported into Great Britain directly from Ireland as Merchandize, or for Sale, or which ſhall be ſent or conſigned to any Factor or Agent to ſell or diſpoſe of	6 10 0
GLASS.	
For every ſquare Foot, ſuperficial Meaſure, of Iriſh Plate Glaſs which ſhall be imported into Great Britain directly from Ireland	0 1 1
For every Hundred Weight of Iriſh Flint, Enamel, Stained, Paſte, or Phial Glaſs which ſhall be imported into Great Britain directly from Ireland	1 1 9
For every Hundred Weight of Iriſh Spread Window Glaſs, commonly called Broad Glaſs, which ſhall be imported into Great Britain directly from Ireland	0 4 0$\frac{5}{12}$
For every Hundred Weight of Iriſh Window Glaſs (not being Spread Glaſs), whether flaſhed or otherwiſe manufactured, and commonly called or known by the Name of Crown Glaſs or German Sheet Glaſs, which ſhall be imported into Great Britain directly from Ireland	0 9 10$\frac{5}{12}$
For every One hundred Weight of any Sort or Species of Iriſh Glaſs not herein-before enumerated or deſcribed (common Green Glaſs Bottles and Veſſels made uſe of in Chemical Laboratories, and Garden Glaſſes, and all other Veſſels or Utenſils of common Bottle Metal excepted), which ſhall be imported into Great Britain directly from Ireland	1 1 0

	Duties.		
	£.	s.	d.
VINEGAR.			
For every Barrel, consisting of Thirty-four Gallons English Beer Measure, of Irish Vinegar which shall be imported into Great Britain directly from Ireland - - - - - -	0	5	0
WIRE.			
For every Ounce Troy of Irish Gilt Wire which shall be imported into Great Britain directly from Ireland - - - -	0	0	10
For every Ounce Troy of Irish Silver Wire which shall be imported into Great Britain directly from Ireland - - - -	0	0	7
For every Pound Weight Avoirdupois of Irish Gold Thread, Gold Lace, or Gold Fringe, made of Plate Wire spun upon Silk, which shall be imported into Great Britain directly from Ireland - -	0	7	8
For every Pound Weight Avoirdupois of Irish Silver Thread, Silver Lace, or Silver Fringe, made of Plate Wire spun upon Silk, which shall be imported into Great Britain directly from Ireland - -	0	5	9

Schedule (B.)

DRAWBACKS.

	Drawback. £. s. d.
BRICKS and TILES.	
For every Thouſand of Bricks made in Great Britain, not exceeding any of the following Dimenſions (that is to ſay), Ten Inches long, Three Inches thick, and Five Inches wide, for which all the Duties impoſed in reſpect thereof ſhall have been paid, and which ſhall be duly exported as Merchandize to Foreign Parts - -	0 0 10
For every Thouſand of Plain Tiles which ſhall be made in Great Britain, for which all the Duties in reſpect thereof ſhall have been paid, and which ſhall be duly exported as Merchandize to Foreign Parts	0 0 10
CYDER and PERRY.	
For every Hogſhead of Cyder or Perry made in Great Britain, for which all the Duties impoſed in reſpect thereof ſhall have been paid, and which ſhall be duly exported as Merchandize to Foreign Parts - - - - - - -	0 10 6
GLASS.	
For every Square Foot, ſuperficial Meaſure, of Plate Glaſs made in Great Britain from Materials or Metal, or other Preparations, for which all the Duties impoſed in reſpect thereof ſhall have been paid, and which ſhall be duly exported as Merchandize to Foreign Parts - - - - - - -	0 1 1
For every Hundred Weight of Flint Glaſs, or Enamel, Stained, or Paſte Glaſs, or Phial Glaſs, made in Great Britain from Materials or Metal, or other Preparations, for which all the Duties impoſed in reſpect thereof ſhall have been paid, and which ſhall be duly exported as Merchandize to Foreign Parts - - -	1 1 9
For every Hundred Weight of Spread Window Glaſs, commonly called or known by the Name of Broad Glaſs, made in Great Britain from Materials or Metal, or other Preparations, for which all the Duties impoſed in reſpect thereof ſhall have been paid, and which ſhall be duly exported as Merchandize to Foreign Parts - - -	0 4 0½

	Drawbacks.
	£. s. d.
Glaſs (continued)	
For every Hundred Weight of all other Window Glaſs, not being Spread Glaſs, whether flaſhed or otherwiſe manufactured, and commonly called or known either by the Name of Crown Glaſs or of German Sheet Glaſs, made in Great Britain from Materials or Metal, or other Preparations, for which all the Duties impoſed in reſpect thereof ſhall have been paid, and which ſhall be duly exported as Merchandize to Foreign Parts - - - - -	0 14 10½
WIRE.	
For every Pound Weight Avoirdupois of Gold Thread, Gold Lace, or Gold Fringe, made of Plate Wire ſpun upon Silk, ſuch Plate Wire being made of Gilt Wire made in Great Britain, for which all the Duties impoſed in reſpect thereof ſhall have been paid, and which ſhall be duly exported as Merchandize to Foreign Parts - -	0 7 8
For every Pound Weight Avoirdupois of Silver Thread, Silver Lace, or Silver Fringe, made of Plate Wire ſpun upon Silk, ſuch Plate Wire being made of Silver Wire made in Great Britain, for which all the Duties impoſed in reſpect thereof ſhall have been paid, and which ſhall be duly exported as Merchandize to Foreign Parts -	0 5 9

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