


ANNO NONO

# GEORGII IV. REGIS.

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## CAP. XLIV.

**An Act to provide for the Execution, throughout the United Kingdom, of the several Laws of Excise relating to Licences and Survey on Tea, Coffee, Cocoa, Pepper, Tobacco, Snuff, Foreign and Colonial Spirits and Wine, notwithstanding the Transfer to the Customs of the Import Duties on any of such Commodities.** [15th *July* 1828.]

WHEREAS the Duties of Excise payable in *Great Britain* and *Ireland* respectively, at and immediately before the Commencement of the Year One thousand eight hundred and twenty-five, upon the Importation into *Great Britain* and *Ireland* respectively of Coffee, Cocoa, Pepper, Tobacco, Snuff, Foreign and Colonial Spirits and Wine, have been repealed, and in lieu thereof Duties of Customs have been granted and made payable on the Importation of such Commodities respectively into any Part of the United Kingdom: And whereas Dealers in and Sellers of Coffee, Cocoa, Pepper, Tobacco, Snuff, Foreign and Colonial Spirits and Wine, and Manufacturers of Tobacco and Snuff, were subject, under several Acts relating to the Revenue of Excise in force previous to the granting of the said Duties of Customs, and previous to the Year One thousand eight hundred and twenty-five, to the Payment of Duties of Excise upon Licences, and to the Survey of Officers of Excise, and to Regulations relating to such Survey, and to the respective Stocks of such Commodities in the Possession of such Traders, and to the granting of Permits for the Removal of such

Commodities respectively, under and according to the several Provisions and Regulations, Penalties and Forfeitures contained in the said several Acts relating thereto respectively; And whereas Doubts have arisen how far such Regulations, or the Jurisdiction and Management, Powers or Authorities of the Commissioners and Officers of Excise in the Matters aforesaid, are or may be applicable or remain in force; be it therefore declared and 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 all Acts relating to the Revenue of Excise in force at and immediately before the Year One thousand eight hundred and twenty-five, with respect to Dealers in and Sellers of Coffee, Cocoa, Pepper, Tobacco, Snuff, Foreign and Colonial Spirits and Wine, and Manufacturers of Tobacco and Snuff respectively, and with respect to the taking and keeping Account of and Survey of all Stocks of such Commodities respectively in the Possession of such Traders respectively, and to the Manufacture of Tobacco and Snuff, and with respect to the granting of Permits for the Removal of such Commodities as aforesaid respectively, have remained and continued, and are and shall be and remain and continue in full force and virtue, as Laws relating to the Revenue of Excise, (save and except so far as any of such Act or Acts, or any Part or Parts thereof, may have been repealed or altered by any subsequent Act relating to the Excise passed for that Purpose,) and the said Acts shall and may be executed and carried into Effect in all Particulars (save and except as to the landing and shipment of the said Commodities respectively, and the Collection and Payment of the Duties of Customs on the said respective Commodities, and the lodging of such Commodities in Warehouses without Payment of Duty,) by the said Commissioners of Excise and their Officers; and that all and singular the Powers and Authorities, Rules, Regulations, Provisions, and Directions (except as aforesaid), in anywise relating to the Licences to be taken out by the Dealers in and Sellers of such Commodities respectively, and to the Survey by the Excise Officers of such Dealers and Sellers, and of their respective Stocks of such Commodities respectively, and to the granting of all Permits (except as herein-after mentioned) for the Removal of such Commodities respectively, contained in any Act or Acts relating to the said Commodities respectively, and the Jurisdiction and Management thereof by the Commissioners and Officers of Excise, shall and may be possessed, used, executed, exercised, and put in force by the said Commissioners of Excise and their Officers, to all Intents and Purposes whatsoever (save and except as aforesaid); any thing in any Act or Acts relating to the Duties or Revenue of Customs to the contrary in anywise notwithstanding.

Excise Laws in force before 1825, relating to Dealers in and Manufacturers of certain exciseable Articles, shall continue in force notwithstanding any thing in any Acts relating to the Customs.

All Penalties and Forfeitures prosecuted by Order of Commissioners of Excise shall be prosecuted

II. And be it further enacted, That all Penalties and Forfeitures imposed by any Act or Acts relating to the Revenue of Customs or Excise respectively, which by Law the Officers of Excise are authorized to prosecute, and which the Commissioners of Excise shall order to be prosecuted, shall and may be so prosecuted, sued for, recovered, levied, mitigated, and applied, and in and by such Ways, Means, and Methods, and in, under, and before such Jurisdiction respectively,

respectively, as Penalties and Forfeitures incurred or forfeited by reason of Offences committed against any Law or Laws of Excise are or may be sued for, recovered, levied, mitigated, and applied by an Act passed in the last Session of Parliament, for consolidating and amending the Laws relating to the Collection and Management of the Revenue of Excise throughout *Great Britain* and *Ireland*; any thing in any other Act or Acts to the contrary thereof in anywise notwithstanding.

and recovered according to 8 G. 4. c. 53.

III. And be it enacted, That it shall not be lawful to send, remove, or convey any Tea from *Great Britain* to *Ireland*, nor to deliver any Tea out of any Warehouse in *Great Britain* for the Purpose of being sent, removed, or conveyed to *Ireland*, until the full Duty of Excise on such Tea shall have been paid and satisfied; any thing in an Act made in the Sixth Year of His present Majesty's Reign, intituled *An Act for the warehousing of Goods*, or in an Act made in the Seventh Year of His present Majesty's Reign, intituled *An Act to alter and amend the several Laws relating to the Customs*, or in any other Act or Acts in force immediately before the passing of this Act, to the contrary in anywise notwithstanding.

Tea shall not be sent to Ireland without Payment of Duty.

6 G. 4. c. 112.

7 G. 4. c. 48.

IV. And be it further enacted, That all and every Act and Acts now in force, or hereby declared to be in force as aforesaid, in *England*, relating to the Revenue of Excise on Tea, and relating to Coffee, Cocoa, Pepper, Foreign and Colonial Spirits and Wine, shall be established, observed, executed, and put in force in and throughout the United Kingdom of *Great Britain* and *Ireland*, in the same Manner, to all Intents and Purposes whatsoever, as heretofore in *England*; any thing in any Act or Acts to the contrary thereof in anywise notwithstanding.

Excise Laws of Great Britain relating to Tea, Coffee, Cocoa, Pepper, &c. extended to the United Kingdom.

V. And whereas by reason of the Reduction of the Duties of Importation formerly payable on Coffee and Cocoa, it has become unnecessary to subject the same any longer to Permits; be it therefore enacted, That so much of any Act or Acts as relates to the requiring of Permits for the Removal of Coffee or Cocoa shall be and so much of any such Act or Acts as aforesaid is hereby repealed.

Coffee not to be subject to Permits.

VI. And be it further enacted, That this Act, or any of the Provisions thereof, may be amended, altered, or repealed by any Act or Acts to be passed in this present Session of Parliament.

Act may be amended in the present Session.

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