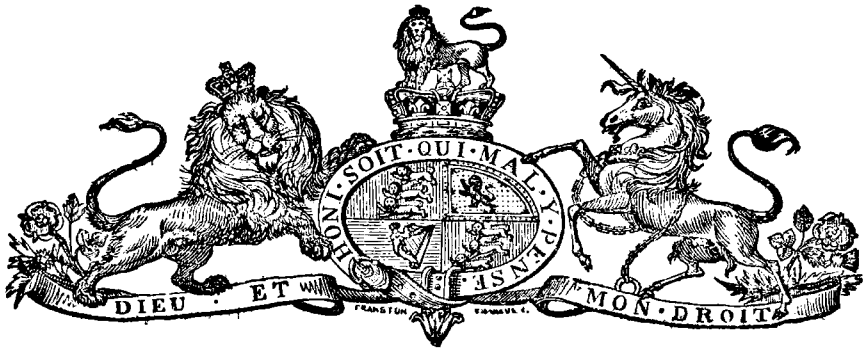


ANNO TERTIO

VICTORIÆ REGINÆ.

****

CAP. XVII.

An Act for granting to Her Majesty Duties of Customs, Excise, and Assessed Taxes.

[19th *June* 1840.]

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 public Expences and making an addition to the public Revenue, 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 Queen'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 from and after the Fifteenth Day of *May* One thousand eight hundred and forty there shall be charged, raised, levied, collected, and paid an additional Duty or Charge of Five Pounds *per Centum* upon the Produce and Amount of all the several Duties and Revenues of Customs and Excise charged and collected under the Management of the Commissioners of Customs and Excise respectively throughout the United Kingdom; save and except upon the Produce and Amount of the Duties of Customs

Customs and Excise.

An additional Duty of 5*l.* per Cent. on the Amount of all Customs and Excise Duties, except Spirits, Corn, and Post Horses.

Customs upon Spirits or Strong Waters of all Sorts; and upon the Produce and Amount of the Duties of Customs upon Corn, Grain, Meal, or Flour entered for Home Consumption in the United Kingdom from Parts beyond the Seas; and upon the Produce and Amount of the Duties of Excise on Horses let to Hire, and on Licences taken out by Persons letting Horses for Hire; and upon the Produce and Amount of the Duties on Spirits made and distilled in the United Kingdom.

An additional Duty of 4*d.* per Gallon laid upon all Spirits imported.

II. And be it enacted, That from and after the said Fifteenth Day of *May* One thousand eight hundred and forty there shall be raised, levied, collected, and paid upon every Gallon of Spirits or Strong Waters of all Sorts imported into the United Kingdom, or in Warehouse under Her Majesty's Locks on the said Fifteenth Day of *May*, an additional Duty of Customs of Four-pence, such additional Duty to be charged, raised, levied, collected, and paid as any Duty of Customs on Spirits or Strong Waters may be now charged, raised, levied, collected, and paid under any Act or Acts relating to the Revenue of Customs.

An additional Duty of 4*d.* per Gallon on British Spirits.

III. And be it enacted, That there shall be charged, raised, levied, collected, and paid, upon every Gallon of Spirits, of the Strength of Hydrometer Proof, which shall, after the Fifteenth Day of *May* One thousand eight hundred and forty, be distilled, or be in the Stock, Custody, or Possession of any Distiller in *England*, *Scotland*, or *Ireland* respectively, or which, having been distilled in *Scotland* or *Ireland*, shall after that Day be in Warehouse, and be taken out of Warehouse for Consumption in *Scotland* or *Ireland*, or for Removal to *England*, or which, having been taken out of Warehouse, shall after that Day be brought into *England*, or having been removed to *England*, and the full Duties thereon not having been paid or satisfied, shall after that Day be on the Legal Quays or Sufferance Wharfs, or other Place of landing, an additional Duty of Four-pence.

Additional Drawbacks.

IV. And be it enacted, That there shall be allowed and paid an additional Allowance, Drawback, and Bounty of Five Pounds *per Centum* upon any Allowance, Drawback, or Bounty of Customs or Excise now due on all Goods and Commodities entitled to Allowance, Drawback, or Bounty on the Exportation or Removal thereof to Foreign Parts or *Ireland*, which shall, on or after the Fifteenth Day of *August* One thousand eight hundred and forty, be so exported or removed, and upon all Timber used in the Mines of Tin, Lead, or Copper in the Counties of *Devon* or *Cornwall*, or in *Ireland*, and on any Goods, in respect of which Allowances of the Duties of Excise are now by Law payable, made use of in the Manufacture of other Goods and Commodities, after the said Fifteenth Day of *August*: Provided always, that where any of the said first-mentioned Goods shall be so exported or removed before the said Fifteenth Day of *August*, and it shall be made to appear to the Satisfaction of the Commissioners of Customs or Excise respectively that the additional Duty or Charge of Five Pounds *per Centum* by this Act imposed has been charged on the Goods and Commodities so exported or removed, and if Goods entitled to a Drawback of Excise, the same having been packed

packed at the Makers thereof, it shall be lawful for the said Commissioners respectively to allow and pay the said additional Drawback or Bounty in respect of such Goods and Commodities.

Duties, &c. of Customs to be under the Management of the Commissioners of Customs, &c. 3 & 4 W. 4. c. 52.

V. And be it enacted, That the Duties, Bounties, and Drawbacks of Customs by this Act imposed and allowed shall be under the Management of the Commissioners of Her Majesty's Customs, and shall be ascertained, raised, levied, collected, and paid and recovered, and allowed and applied or appropriated, under the Provisions of an Act passed in the Third and Fourth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act for the general Regulation of the Customs*.

Duties, Drawbacks, and Allowances of Excise to be under the Management of the Commissioners of Excise, and to be collected and applied under the Laws of Excise.

VI. And be it enacted, That the said additional Duty or Charge of Five Pounds *per Centum* on the Produce or Amount of the Duties of Excise, and the said additional Drawbacks and Allowances, and the said additional Duty of Excise on Spirits, shall be under the Management of the Commissioners of Excise for the Time being, and the same shall and may be respectively raised, levied, recovered, paid, and applied in such and the like Manner, and in and by the same Means, Ways, or Methods, by which the several and respective Duties on the Produce and Amount of which the said additional Duty or Charge of Five Pounds *per Centum* is hereby imposed, and the Duties on Spirits made or distilled in *England*, *Scotland*, and *Ireland* respectively are or may be charged, raised, levied, collected, recovered, paid, and applied; and all and every Act or Acts relating to the Duties of Excise, and all and every Fine, Penalty, or Forfeiture, of any Nature or Kind whatsoever, for any Offence against or in breach of any Act or Acts for securing the Duties of Excise or any of them, or for the Regulation thereof, in force immediately before the passing of this Act, and the several Clauses, Powers, and Directions therein contained, shall and the same are respectively hereby directed and declared to extend to, and shall be applied, practised, and put in execution (except where otherwise altered or declared by this Act) for and in respect of the additional Duties of Excise by this Act imposed, in as full and ample Manner as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Penalties, and Forfeitures were repeated and re-enacted in this Act.

Providing for Contracts made before the Imposition of additional Duties.

VII. And whereas Contracts may have been made on or before the said Fifteenth Day of *May* One thousand eight hundred and forty, for Goods or Commodities or Spirits on which the additional Duties of Customs and Excise hereby imposed will attach, to be delivered on or after that Day; be it therefore enacted, That all and every Person and Persons who shall or may, on or before the said Fifteenth Day of *May* One thousand eight hundred and forty, have made or entered into any such Contracts or Agreements, shall and they are hereby respectively authorized and empowered, in the Case of any such Contracts or Agreements, to add so much Money as will be equivalent to the said additional Duties respectively to the Price of such Goods or Commodities or Spirits, and shall be entitled by virtue of this Act to be paid for the same accordingly.

VIII. And

Assessed Taxes.

An additional Duty of 10*l.* per Cent. on the Duties of Assessed Taxes granted.

VIII. And be it enacted, That upon all Assessments made or to be made for the Year commencing on the Sixth Day of *April* One thousand eight hundred and forty, or for any subsequent Year, of the Duties of Assessed Taxes chargeable or to become chargeable under or by virtue of an Act passed in the Forty-eighth Year of the Reign of King *George* the Third, intituled *An Act for repealing the Duties of Assessed Taxes, and granting new Duties in lieu thereof, and certain additional Duties to be consolidated therewith; and also for repealing the Stamp Duties on Game Certificates, and granting new Duties in lieu thereof, to be placed under the Management of the Commissioners for the Affairs of Taxes;* and also an Act passed in the Fifty-second Year of the Reign of the said King *George* the Third, intituled *An Act for granting to His Majesty certain new and additional Duties of Assessed Taxes, and for consolidating the same with the former Duties of Assessed Taxes*, for or in respect of the several Matters and Things mentioned and set forth in the several Schedules to the said Acts respectively annexed, or under or by virtue of any other Act or Acts for altering or reducing any of the said Duties, or for granting any other Duties to be assessed or charged under the Rules or Regulations of the said last-recited Acts or either of them, or for authorizing Compositions to be made for any of the said Duties, there shall be assessed, raised, levied, and paid, unto and for the Use of Her Majesty, Her Heirs and Successors, in and throughout *Great Britain*, a further additional Duty of Two Shillings for every Twenty Shillings, and at and after the like Rate for any greater or less Sum than Twenty Shillings, of the gross Amount of the said former Duties and Compositions respectively chargeable in any such Assessment, under or by virtue of any such Act or Acts as aforesaid now in force, which said additional Duty shall be computed on the total Amount of the Sums assessed or charged for such Duties or Compositions as aforesaid on each of the several Persons named in every such Assessment, but no fractional Part of One Penny of the said additional Duty shall be payable.

48 G. 3. c. 55.

52 G. 3. c. 93.

Commissioners, &c. appointed to put in execution former Acts relative to the Duties of Assessed Taxes, to put in execution the present Act with relation to the additional Duty thereon.

IX. And be it enacted, That the Commissioners authorized or appointed or who shall be authorized or appointed to put in execution the several Acts relating to the said former Duties of Assessed Taxes or any of them, on the Amount of which the said additional Duty is hereby imposed, shall be Commissioners for executing this present Act; and that the several Surveyors, Inspectors, Assessors, and Collectors respectively appointed or to be appointed to put in execution the said several Acts before mentioned, or any of them, shall be Surveyors, Inspectors, Assessors, and Collectors to put in execution this present Act, according to the respective Powers and Authorities given to them by the said former Acts or any of them; and the said Commissioners and other the Persons aforesaid, being duly qualified to act in the Execution of the said several Acts relating to the said former Duties of Assessed Taxes or any of them, shall and they are hereby respectively empowered and required to do all Things necessary for putting this Act in execution with relation to the said further additional Duty hereby imposed in respect of the said Duties of Assessed Taxes, in the like and in as full and ample a Manner as they or any of them are or is authorized to put in exe-

cution the said former Acts relating to the said Duties of Assessed Taxes, or any Matters or Things therein respectively contained.

The Assessors to ascertain the Amount of the additional Duty of Assessed Taxes, and to certify the same to the Commissioners.

X. And be it enacted, That upon every Assessment made or to be made after the Fifth Day of *April* One thousand eight hundred and forty of the said Duties of Assessed Taxes under or by virtue of the said Acts now in force, or any of them, the Assessors appointed or to be appointed to make such Assessments, and in their Default the respective Surveyors and Inspectors appointed or to be appointed in pursuance of the said several Acts, or any of them, shall ascertain the Amount of the said further additional Duty hereby imposed on each of the several Persons named in every such Assessment, and shall certify and return the same upon such Assessments to the respective Commissioners authorized to put the said Acts in execution at their respective Meetings to be held for returning such Assessments in all and every the respective Counties, Shires, Stewartries, Ridings, Divisions, Cities, Boroughs, Cinque Ports, Towns, and Places respectively, or at such other Time or Times as the said Commissioners shall respectively appoint in that Behalf; which said further additional Duty so certified shall be added to the Amount of the former Assessed Duties, and shall be collected, raised, levied, and received under the Rules, Regulations, and Directions prescribed by the said former Acts, subject nevertheless to such proportional Increase or Abatement in the Amount thereof as shall be necessary in case the said former Duties so assessed shall be increased or diminished by any Surcharge thereupon or Appeal therefrom, in pursuance of the said former Acts.

Additional Duties of Assessed Taxes to be ascertained, collected, &c. in like Manner as former Duties.

XI. And be it enacted, That the said additional Duty by this Act imposed upon the Amount of the several former Duties of Assessed Taxes as aforesaid shall and may be respectively ascertained, managed, collected, paid, recovered, paid over, and accounted for, under such Penalties, Forfeitures, and Disabilities, and according to such general Rules, Methods, and Directions, by which all the said former Duties on the Amount of which the said additional Duty is by this Act imposed, or according to such special Rules, Methods, and Directions by which such of the said former Duties upon the Amount of which the said additional Duty may be chargeable by virtue of this Act were or might be ascertained, managed, collected, paid, recovered, paid over, and accounted for, except as far as any of the said Rules, Methods, and Directions are expressly varied by this Act; and all and every the Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things contained in any Act or Acts relative to the said former Duties of Assessed Taxes, or any of them, now in force, and not hereby otherwise provided for, for the computing, surcharging, recovering, paying, and accounting for the said Duties, by any former Act or Acts granted, so far as the same are applicable to the additional Duty by this Act imposed, and not repugnant to the peculiar Directions of this Act, shall be in full Force, and be duly observed, practised, and put in execution for computing, surcharging, recovering, paying, and accounting for the said additional Duty by this Act granted, as fully and effectually to all Intents and Purposes as if the same or the like Powers, Authorities, Rules, Directions,

tions, Penalties, Forfeitures, Clauses, Matters, and Things were particularly repeated and re-enacted in the Body of this present Act.

Exemption from Duty of Windows opened since 5th April 1835 under 4 & 5 W. 4. c. 73.

XII. Provided always, and be it enacted, That nothing in this Act contained shall extend to charge any Person with Duty in respect of any Windows or Lights which such Person shall have made or opened since the Fifth Day of *April* One thousand eight hundred and thirty-five, and which under the Provisions of an Act passed in the Fourth and Fifth Years of the Reign of His late Majesty King *William* the Fourth such Person would be entitled to make or open and keep open free of Duty.

Duties of Assessed Taxes reduced on certain Carriages kept to be let for Hire with Horses.

XIII. And be it enacted, That upon all Assessments made or to be made for the said Year commencing on the Sixth Day of *April* One thousand eight hundred and forty, or for any subsequent Year, in lieu of the Duties of Assessed Taxes now payable under or by virtue of any Act or Acts in force for or in respect of every Carriage with Two or more Wheels kept for the Purpose of being let for Hire, with One or more Horses to be used therewith, by any Person duly licensed to let Post Horses, and whereon the Name or Names and Place or Places of Abode of the Person or Persons so licensed shall be marked or painted, according to the Directions of the Acts in that Case made and provided, and which shall be solely used in such Manner that the Duty on Horses let for Hire shall be payable by Law in respect of the Horse or Horses used therewith, and shall be duly accounted for by the Delivery of a Ticket, according to the Directions of the said Acts, there shall be assessed, raised, levied, and paid, unto and for the Use of Her Majesty, Her Heirs and Successors, in and throughout *Great Britain*, the reduced annual Duty of Three Pounds; which said reduced Duty shall be assessed, raised, levied, collected, and paid in like Manner, and under and subject to the like Rules, Regulations, and Conditions, as the said Duties now payable as aforesaid: Provided always, that the said further additional Duty by this Act granted shall not be charged upon or in respect of the said reduced Duty.

Act to be in force from 14th May 1840;

XIV. And be it enacted, That this Act shall commence and be in force from the Fourteenth Day of *May* One thousand eight hundred and forty.

and may be amended in this Session.

XV. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

LONDON: Printed by GEORGE E. EYRE and ANDREW SPOTTISWOODE, Printers to the Queen's most Excellent Majesty. 1840.