otherwise, and shall and may require such Security by Bond or otherwise as they shall deem necessary from the Importer or Manufacturer of any Tobacco which shall be deposited therein for Security of the Duty due on such Tobacco or other Materials or Ingredients, or brought therein or thereto for the Purpose of being manufactured or used in the Manufacture thereof, or for the Purpose of being packed, wrapped, or labelled as aforesaid, or for the due and safe Removal of such Tobacco or other Materials or Ingredients from One Warehouse to another, or from One Part or Division of any Warehouse to any other Part or Division of the same or any other Warehouse, and for the due Observance of the Terms, Conditions, and Requirements of this Act, and of the Rules and Regulations of the Commissioners in respect thereof.

Cavendish or Negrohead may be manufactured in Bond.

3. It shall be lawful for licensed Manufacturers of Tobacco to manufacture in such Warehouses, or Parts or Divisions thereof, as shall be approved by the Commissioners of Customs for the Manufacture of Tobacco in Bond, the several Descriptions of Tobacco respectively called or known as Cavendish and Negrohead from any Leaf or other unmanufactured Tobacco duly warehoused for Security of Duties of Customs, and to use in such Manufacture Materials or Ingredients for sweetening or flavouring the same (not being the Leaves of Trees or Plants other than of the Tobacco Plant), anything to the contrary in any other Act in force to the contrary notwithstanding; and it shall also be lawful for any such Manufacturer or any Importer of Cavendish or Negrohead Tobacco, in such Warehouse, Part or Division of such Warehouse, to pack or make up, wrap, and label in Parcels of the Weight and in the Manner herein-after mentioned any Cavendish or Negrohead Tobacco which shall have been so manufactured in Bond as aforesaid, or which shall have been imported in the manufactured State: Provided, that such Manufacture and the packing or making up, wrapping and labelling thereof, shall be done and performed in accordance with and under such Terms and Conditions as are prescribed by this Act, and under and subject to such other Rules and Regulations as the said Commissioners shall from Time to Time see fit to direct.

Cavendish and Negrohead Tobacco not to be delivered for Home Consumption, except on Conditions herein specified.

4. No Cavendish or Negrohead Tobacco, whether imported and warehoused as such or manufactured in the Warehouse, shall be delivered from any Warehouse for Home Consumption except under the following Conditions:

1. Such Tobacco shall be made into separate Packets of such Weights respectively as the Commissioners of Customs shall direct, not exceeding One Pound nor less than One Ounce each:
2. Each such Packet shall be enclosed by or at the Expense of the Importer or Manufacturer in a Wrapper approved by the Commissioners of Customs:
3. Each such Wrapper shall be securely fastened by a Label, to be provided by the Commissioners of Customs, and pasted on such Wrapper by such Importer or Manufacturer so that the same cannot be opened nor any Part of the Contents of such Package be abstracted without tearing or destroying such Label, or cutting or destroying the Wrapper thereof, at any other Part or Place than that on which the Label is pasted or secured:
4. Before any Cavendish or Negrohead Tobacco imported and warehoused shall be made into Packets or Parcels as aforesaid the same shall be duly entered for Home Consumption, and the full Duty of Customs paid thereon:
5. When any unmanufactured Tobacco shall have been manufactured or converted into Cavendish or Negrohead in the Warehouse the same shall be duly entered for Home Consumption, and the full Duties of Customs shall be paid upon the Tobacco so manufactured before the same is made into Packets:
6. If any Tobacco so manufactured in the Warehouse shall not be made into Packets for Home Consumption the same shall be re-warehoused either for Exportation or for future packing, wrapping, and labelling for Home Consumption, if at any Time afterwards required for that Purpose:
7. All Stalks, Waste, and other Refuse remaining after and from the Manufacture of Cavendish or Negrohead Tobacco in the Warehouse or from the packing thereof shall be destroyed in the Presence of the proper Officer of Customs or be re-warehoused for Exportation, at the Option of the Manufacturer:

shall be named in the said Warrant, for any Sum or Sums of Money not exceeding in the whole a Sum sufficient to discharge and pay off the Principal Sum or Sums of Money contained in such Exchequer Bills then outstanding, and which may have been made out and issued by virtue of this Act, together with all such Interest as may be due thereupon.

CAP. VII.

An Act for altering the Duties on Tobacco, and permitting the Manufacture of Cavendish and Negrohead in Bond. [27th *March* 1863.]

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, as follows:

After passing of this Act the following Duties on manufactured Tobacco to be paid on Importation.

1. In lieu of the Duties of Customs now charged upon the several Kinds of Tobacco under mentioned, the following Duties shall be charged and paid thereon upon Importation into *Great Britain* and *Ireland* from and after the passing of this Act:

			£	s.	d.
Tobacco, manufactured, *viz.*:					
„	„	Segars - - - - - the lb.	0	5	0
„	„	Cavendish or Negrohead - - - the lb.	0	4	6
„	„	Snuff, containing more than 13 lbs. of Moisture in every 100 lbs. Weight thereof - - the lb.	0	3	9
„	„	Snuff, not containing more than 13 lbs. of Moisture in every 100 lbs. Weight thereof - - the lb.	0	4	0
„	Other manufactured Tobacco - - - - the lb.		0	4	
„	Unmanufactured, containing 10 lbs. or more of Moisture in every 100 lbs. Weight thereof - - - the lb. with 5 *per Cent.* thereon.		0	3	0
„	„	containing less than 10 lbs. of Moisture in every 100 lbs. Weight thereof - - - the lb.	0	3	6

Provided that no Tobacco packed and prized shall, on the Importation thereof, be examined as to the Quantity of Moisture contained therein, except by special Order of the Commissioners of Customs, and unmanufactured Tobacco shall as heretofore be, in the Entry thereof, distinguished as stemmed or unstemmed, as the Case may be.

And there shall be charged and paid on every Pound of Cavendish and Negrohead Tobacco manufactured in Bond, as herein-after provided, on the Entry thereof for Home Consumption, the Duty of Customs of - - - - - - - 0 4 0

As to Drawbacks on Exportation, &c.

Upon every Pound of Tobacco manufactured in *Great Britain* and *Ireland* upon which the Duties of Customs on Importation shall have been paid, on the same being by any licensed Manufacturer exported as Merchandise, or deposited in any Bonded Warehouse to be used as Ships Stores, and packed in whole and complete Cases, each containing not less than Eighty Pounds net Weight of such Tobacco, there shall be allowed on such Exportation or Deposit thereof a Drawback of Three Shillings and Threepence, in lieu of the Drawback now allowed by Law on the Exportation of Tobacco, subject to such Increase or Reduction in the Amount of such Drawback as may result from the Examination of such Tobacco or a Sample or Samples thereof under the following Rule; that is to say,

For every One hundred Pounds of Tobacco which shall be found to contain Thirteen Pounds of Moisture and Eighty-seven Pounds of dry Tobacco, the Drawback of Three Shillings and Threepence *per* Pound shall be allowed, and so in proportion for any other Quantity; and if on Examination the Proportion of Moisture contained therein shall be found to exceed Thirteen Pounds in every One hundred Pounds Weight thereof, a proportionate Reduction shall be made in the Drawback allowed

8. Every licensed Manufacturer shall enter in a Book, to be supplied to him by the said Commissioners, in such Form and Manner as they shall direct, the following and such other Particulars as the said Commissioners shall require; *viz.*,

The Weights, Quantities, and Particulars of all unmanufactured Tobacco and other Materials and Ingredients received by him into such Warehouse for the Purpose of being manufactured;

The Weight and Quantities thereof consumed in such Manufacture;

The Weight, Quantities, and Particulars of unmanufactured Tobacco, Materials, Ingredients, Stalks, Waste, and other Refuse remaining after or caused by such Manufacture;

The Quantity of Cavendish or Negrohead produced by such Manufacture;

The Quantity thereof made up into Packets, wrapped, labelled, and delivered for Home Consumption, with the Number of Packets of each Size or Weight respectively;

The Quantity thereof re-warehoused for Home Consumption or otherwise, and the Quantity of Tobacco, Materials, Ingredients, Stalks, Waste, or other Refuse returned into the Customs Warehouse to be destroyed:

9. Every such Book shall be kept in the Warehouse and shall be at all Times accessible to the Officers of Customs, who may make Minutes in or take Extracts therefrom, and such Manufacturer shall correctly keep such Book in the Manner required, and shall not cancel or obliterate the same or any Part thereof, or make any Alteration in any Entry therein, except for Correction of any Errors, with the Sanction and in the Presence of the proper Officer of Customs:

Penalty for Noncompliance with foregoing Conditions.

Every licensed Manufacturer, Dealer, or other Person engaged in such Warehouse in any of the Operations aforesaid who shall refuse or neglect to comply with any of the foregoing Conditions shall for every such Offence forfeit the Sum of Twenty Pounds.

Account of Stock of Tobacco and Materials remaining in Warehouses to be taken, and Balances to be struck.

Deficiency to be deemed Tobacco fraudulently removed.

5. From Time to Time when and as often as the Officer of Customs having Charge of any such approved Warehouse shall deem it to be necessary or proper, and at least once in every Year, the Stock of Tobacco manufactured and unmanufactured, and all Materials and Ingredients to be used in such Manufacture as aforesaid, remaining in such Warehouse, shall be weighed in the Presence of the said Officer, and an Account thereof shall be taken and a Balance shall be struck of all Tobacco, Materials, and Ingredients received into such Warehouse, and of all manufactured Tobacco and Stalks and Refuse of Tobacco lawfully delivered thereout; and if the Quantity by Weight of such Tobacco, Materials, and Ingredients remaining in the said Warehouse shall be less than the Quantity which, according to the Balance of such Account, after making such Allowance for Waste by Evaporation in the Process of Manufacture as to the proper Officer of Customs may appear reasonable, and as may be in accordance with any Rules made by the Commissioners of Customs, ought to be found therein, the Deficiency shall be deemed to be so much Tobacco fraudulently removed from such Warehouse without Payment of the Duties of Customs thereon, and the said Manufacturer shall forfeit the Sum of One hundred Pounds, and moreover the Amount of such Duty shall be recoverable as a Debt due to Her Majesty.

Penalty on Sale, &c. of Cavendish or Negrohead Tobacco not enclosed and labelled.

6. If any Tobacco of either of the Descriptions called respectively Cavendish and Negrohead, whether of Foreign or *British* Manufacture, containing or having mixed therewith any Material or Ingredient prohibited by any Act in force to be used in the Manufacture in the United Kingdom of Tobacco of the like Description, and not being enclosed in a Wrapper securely fastened by such Label as aforesaid, or of which such Wrapper or Label shall have been cut or torn, obliterated, or cancelled, or bear any other Mark or Appearance of having been opened or tampered with, shall be sold or exposed for Sale by or be found in the Possession of any Importer or Manufacturer of or Dealer in or Retailer of Tobacco, he shall forfeit either treble the Value thereof or the Penalty of Twenty Pounds, and all such Tobacco shall be forfeited:

Provided nevertheless, that if at the Time of the passing of this Act any Manufacturer of or Dealer in Tobacco shall have in his Possession any Foreign Cavendish or Negrohead Tobacco, he may bring the same to any Customs Warehouse approved for the wrapping and labelling of Cavendish or Negrohead Tobacco, and may there wrap and label the same, first rendering

in respect of every Pound of such Excess of Moisture; but if the Proportion of Moisture contained therein shall be found to be less than Thirteen Pounds in every One hundred Pounds Weight thereof, a proportionate Increase shall be made in the Drawback allowed in respect of every Pound below Thirteen Pounds in every One hundred Pounds Weight thereof:

And the Drawback allowed by this Act on the Exportation of Tobacco as Merchandise shall be ascertained and paid with all convenient Speed after the Shipment thereof, and the Drawback allowed on the Deposit of Tobacco in the Warehouse for Use as Ships Stores only shall be ascertained and paid with all convenient Speed after the Deposit thereof:

Provided always, that no Tobacco shall be exported from any Ports or Places which shall not have been approved for the Importation of Tobacco, and no Drawback shall be allowed upon any Tobacco, except Snuff, in which the inorganic Matter contained therein shall exceed the Proportion of Twenty-two Pounds in every One hundred Pounds Weight of such Tobacco, exclusive of Water; and if such Tobacco shall contain less than Twenty-two Pounds and more than Eighteen Pounds of such inorganic Matter in every One hundred Pounds Weight, exclusive of Water, a Deduction shall be made from the Drawback allowed of Three Shillings and Threepence in respect of every Pound of such Excess of inorganic Matter above Eighteen Pounds in the One hundred Pounds as aforesaid: Nor shall any Drawback be allowed upon any Tobacco in which the Sand contained therein shall exceed Two Pounds in every One hundred Pounds of such Tobacco, exclusive of Water: Nor shall any Drawback be allowed on the Exportation of any Cavendish or Negrohead Tobacco manufactured in Bond and delivered for Home Consumption: Nor shall any Drawback be allowed upon any Tobacco in which there shall be found more than Twenty-five Pounds of Tobacco Stalks in every One hundred Pounds Weight of such Tobacco, exclusive of Water; nor unless the Tobacco Stalks contained therein shall have been fairly cut in the same with Portions of the Lamina of the Leaf adhering thereto: Provided nevertheless, that the full Drawback of Three Shillings and Threepence *per* Pound shall be allowed upon Snuff on the Exportation thereof, if the Quantity of inorganic Matter contained therein does not exceed the Proportion of Eighteen Pounds in every One hundred Pounds Weight of such Snuff, exclusive of Water; but if it contain more than that Proportion of inorganic Matter a Deduction shall be made from the Drawback allowed of Three Shillings and Threepence in respect of every Pound of such Excess above the Proportion of Eighteen Pounds in the Hundred: And in assessing the Duty on any Package of Tobacco imported into *Great Britain* and *Ireland*, or in calculating the Drawback allowable on the Exportation or Deposit in the Warehouse of any Package of Tobacco from *Great Britain* and *Ireland*, no Duty shall be charged or a Drawback allowed in respect of any Fraction of a Pound: And it shall be lawful for the Officers of Customs for the Purposes of this Act to take Samples of any Tobacco imported into or entered for Exportation from *Great Britain* and *Ireland*, or deposited in the Warehouse to be used as Ships Stores: And in case any Dispute shall arise as to the Quantity of Moisture contained in any Tobacco imported into *Great Britain* and *Ireland*, or as to the Quantity of Water or inorganic Matter, including Sand, contained in any Tobacco upon which Drawback is claimed on Exportation, it shall be lawful for the Officers of Customs to submit any such Tobacco or Samples thereof to the Officers of Inland Revenue or Excise for Examination, and the Decision of such Officers of Inland Revenue or Excise as to the Quantity of Moisture or inorganic Matter contained therein shall be final, and the Amount of Duty or Drawback in respect thereof shall be determined accordingly.

Commissioners may appoint Warehouses for Manufacture of Tobacco in Bond.

2. The Commissioners of Customs shall or may by Order under their Hand from Time to Time direct in what Warehouses or in what Parts or Divisions of any Warehouses, now approved or appointed or hereafter to be approved or appointed, for the Security of Duties on Tobacco under this or any Act in force relating to the Customs, so long as such Appointment or Approval shall remain unrevoked, the Processes of manufacturing or converting unmanufactured Tobacco into Cavendish or Negrohead, and the weighing, making into Parcels, wrapping up, and labelling of Cavendish or Negrohead, whether of *British* or Foreign Manufacture, may respectively be carried on, and how and in what Manner such Warehouses, or Parts or Divisions thereof, shall be secured by Locks, Fastenings, or otherwise,

rendering an Account thereof, and showing to the Satisfaction of the Commissioners of Customs that the Duty thereon upon the Importation thereof has been duly paid; and if any Foreign Cavendish or Negrohead Tobacco shall be found in the Possession of any Manufacturer of or Dealer in Tobacco after the Expiration of Twenty-eight Days from the passing of this Act, not being so wrapped and labelled as aforesaid, the same shall be forfeited, and such Manufacturer of or Dealer in Tobacco shall forfeit either treble the Value thereof or the Penalty of Twenty Pounds, at the Election of the Commissioners of Customs or Inland Revenue.

Labels to be provided, and Forgery thereof punishable by Imprisonment with Hard Labour.

7. The Labels by this Act directed to be provided by the Commissioners of Customs shall be printed or stamped with such Device as they shall think proper; and if any Person shall forge or counterfeit any such Label or the Device thereon, or shall utter any such Label or Device knowing the same to be forged or counterfeited, he shall, on Conviction of such Offence, be imprisoned in the House of Correction, with Hard Labour, for any Term not exceeding Six Calendar Months nor less than Three Calendar Months.

Penalty on Vendors failing to obliterate Labels on Sale of Packets before Delivery.

8. If any Retail Dealer or Vendor of any Packet of Cavendish or Negrohead Tobacco, labelled as required by this Act, shall fail on the Sale thereof to obliterate, before Delivery to the Purchaser, the Label so as to render the same incapable of being again used for the same Purpose, he shall forfeit the Penalty of Twenty Pounds.

Cavendish or Negrohead Tobacco not to be imported except to be warehoused.

9. No Cavendish or Negrohead Tobacco containing the Leaves of Trees or Plants other than of the Tobacco Plant shall be imported into *Great Britain* and *Ireland*, nor shall any Cavendish or Negrohead Tobacco be imported into *Great Britain* and *Ireland*, except to be warehoused in the first instance in some Warehouse approved by the Commissioners of Customs for Security of Duties of Customs on Tobacco; and if any such Cavendish or Negrohead Tobacco shall be imported contrary hereto, or being imported shall not be forthwith duly entered and warehoused, the same shall be forfeited, and the Importer thereof, and every Dealer or other Person concerned in the Importation thereof, or to whose Hands the same shall come, shall forfeit either treble the Value thereof or the Penalty of One hundred Pounds, at the Election of the Commissioners of Customs.

Importation of Tobacco (except Cavendish or Negrohead) containing prohibited Ingredients to be forfeited.

10. All manufactured Tobacco (other than Cavendish or Negrohead) imported into or found in *Great Britain* and *Ireland* containing or having mixed therewith any Material or Ingredient prohibited by any Act in force to be used in the Manufacture in the United Kingdom of Tobacco shall be forfeited; and the Importer thereof and any Dealer or other Person concerned in the Importation, harbouring, or concealing thereof, or to whose Hands the same may come, shall forfeit either the treble Value thereof or the Penalty of One hundred Pounds, at the Election of the Commissioners of Customs.

Commissioners of Customs may make Rules and Regulations for carrying this Act into effect.

11. It shall be lawful for the Commissioners of Customs from Time to Time to make such Rules and Regulations as shall appear to them to be necessary or proper for regulating the safe Removal of any Tobacco, or of any Surplus, or Stalks, Waste, or Refuse thereof, to any Warehouse, Part or Division of any Warehouse, or from any such Warehouse, Part or Division of a Warehouse, to another for the Purposes of this Act, and for securing the same against fraudulent Abstraction, and also for regulating the Times of opening and closing any such Warehouses or Parts or Divisions of a Warehouse, and the Admission of Workmen for the Purpose of manufacturing and packing, wrapping, and labelling the Tobacco therein, and also to make all such other Rules and Regulations as they shall think fit for the Purpose of carrying out the Object and Intention of this Act in all Cases not herein expressly provided for, and to require such Security by Bond or otherwise for the Purposes above mentioned, and for Security of the Duties on Tobacco, as they shall see fit.

Officers of Customs or Inland Revenue may carry out Provisions of this Act.

12. Any Duty or Service required by this Act to be done or performed by any Officer of Customs may be done by any Officer of Customs or Inland Revenue or Excise, or other Person appointed for that Duty or Service by the Commissioners of Customs or the Commissioners of Inland Revenue respectively, and every such Officer or other Person shall be deemed to be the proper Officer for such Duty or Service.

How Penalties and Forfeitures are to be prose-

13. All Penalties and Forfeitures which may be incurred under this Act may be prosecuted, sued for, and recovered by Order of the Commissioners of Customs or the

cuted for and recovered.

Commissioners of Inland Revenue under this or any other Act or Acts relating to the Customs, Inland Revenue, or Excise respectively.

Mode of estimating Penalties per Value.

14. In any Suit or Prosecution for the Recovery of any Penalty or Forfeiture under this or any other Act relating to the Customs in respect of any manufactured Tobacco, whether the same shall consist of Cigars, Snuff, Tobacco Stalks, Tobacco Stalk Flour, Snuff Work, or other Article manufactured wholly or in part from Tobacco, it shall be sufficient to describe the same in any Information or other Proceeding had thereon as manufactured Tobacco, and it shall be so deemed for the Purpose of such Suit or Prosecution; and in estimating the Amount of any Penalty determinable by the Value of the Article with the Duty of Importation chargeable thereon, the same shall be ascertained, as to the Tobacco, at the Market Price in *London*, at or about the Time of the Offence, of Tobacco of the like Sort or Denomination of the best Quality; and, as to the Duty, at the Rate then chargeable on the Importation of Tobacco of the like Sort or Denomination; but if the Tobacco, the Subject of such Prosecution, be of a Kind prohibited to be imported, a Sum equal to the highest Rate of Duty then chargeable on the Importation of any Sort of manufactured Tobacco shall be added to the Price of the Tobacco: And as to any unmanufactured Tobacco, in estimating the Amount of any Penalty in respect thereof for the Purpose of any Suit or Prosecution, the same shall be determined by the Market Price in *London*, at or about the Time of the Offence, of unmanufactured Tobacco of the best Quality, with the highest Rate of Duty then chargeable on the Importation of unmanufactured Tobacco added thereto.

This Act not to repeal the Provisions of 3 & 4 Vict. c. 18. and 5 & 6 Vict. c. 93.

15. Provided always, That nothing in this Act contained shall be construed, deemed, or taken to repeal, alter, or affect any of the Provisions contained in an Act passed in the Third and Fourth Years of Her Majesty's Reign, Chapter Eighteen, intituled *An Act to discontinue the Excise Survey on Tobacco, and to provide other Regulations in lieu thereof*; and an Act passed in the Fifth and Sixth Years of Her Majesty's Reign, Chapter Ninety-three, to amend the last-mentioned Act, save and except so far as the same are altered or varied by this Act.

Commencement of Act.

Short Title.

16. This Act shall come into operation on the Day of the passing thereof; and in citing it in other Acts of Parliament and in legal Instruments it shall be sufficient to use the Expression "The Manufactured Tobacco Act, 1863."

CAP. VIII.

An Act for punishing Mutiny and Desertion, and for the better Payment of the Army and their Quarters. [20th *April* 1863.]

'WHEREAS the raising or keeping a Standing Army within the United Kingdom of *Great Britain* and *Ireland* in Time of Peace, unless it be with the Consent of Parliament, is against Law: And whereas it is adjudged necessary by Her Majesty and this present Parliament that a Body of Forces should be continued for the Safety of the United Kingdom, the Defence of the Possessions of Her Majesty's Crown, and the Preservation of the Balance of Power in *Europe*, and that the whole Number of such Forces should consist of One hundred and forty-eight thousand two hundred and forty-two Men, including Nine thousand three hundred and forty-nine, all Ranks, to be employed with the Depôts in the United Kingdom of *Great Britain* and *Ireland* of Regiments serving in Her Majesty's *Indian* Possessions, but exclusive of the Numbers actually serving within Her Majesty's *Indian* Possessions: And whereas no Man can be forejudged of Life or Limb, or subjected in Time of Peace to any Kind of Punishment within this Realm, by Martial Law, or in any other Manner than by Judgment of his Peers, and according to the known and established Laws of this Realm; yet nevertheless it being requisite, for the retaining all the before-mentioned Forces in their Duty, that an exact Discipline be observed, and that Soldiers who shall mutiny or stir up Sedition, or shall desert Her

Number of Men to consist of 148,242, including those employed at Depôts of Regiments serving in India, but exclusive of those actually serving in India.

'Majesty's