ANNO TERTIO & QUARTO

VICTORIÆ REGINÆ.

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C A P. XVIII.

An Act to discontinue the Excise Survey on Tobacco, and to provide other Regulations in lieu thereof. [3d *July* 1840.]

WHEREAS by an Act passed in the Ninth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to provide for the Execution throughout the* 9 G. 4. c. 44. *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*, 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 Commoditities 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, were declared and enacted to have remained and continued, and were continued in full Force and Virtue, as Laws relating to the Revenue of Excise, save and except so far as any of such Acts, or

any Part or Parts thereof, might have been repealed or altered by any subsequent Act relating to the Excise passed for that Purpose, and were to be executed and carried into effect in all Particulars, save and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 Commissioners of Excise and their Officers: And whereas since the passing of the said recited Act the taking and keeping the Account of and Survey of Stocks of Dealers in and Sellers of Coffee, Cocoa, Pepper, and Wine, and also the taking and keeping the Account of and Survey of the Stocks of Dealers in and Sellers of Tea, by the Officers of Excise, have been discontinued; and it is expedient further to discontinue the Account and Survey of Stocks of Manufacturers of, Dealers in, and Retailers of Tobacco and Snuff, and to provide other Regulations in lieu thereof: Be it therefore 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,

Acts repealed:

That an Act passed in the First Year of the Reign of His Majesty King *George* the First, intituled *An Act to prevent the Mischiefs by manufacturing Leaves or other Things to resemble Tobacco, and the Abuses in making and mixing of Snuff;* an Act passed in the Twenty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for repealing the Duties on Tobacco and Snuff, and for granting new Duties in lieu thereof;* an Act passed in the Thirtieth Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act to explain and amend an Act made in the last Session of Parliament, intituled 'An Act for repealing the Duties on 'Tobacco and Snuff,' and for granting new Duties in lieu thereof;* so much of an Act passed in the Fifty-ninth Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act for granting to His Majesty certain additional Duties of Excise on Tea, Coffee, Cocoa Nuts, Tobacco and Snuff, Pepper, Malt, and* British *Spirits, and consolidating the same with the former Duties thereon, and for amending certain Laws of Excise relating thereto,* as relates to Tobacco and Snuff; an Act passed in the Second Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act for better securing the Duties of Excise on Tobacco;* an Act passed in the Parliament of *Ireland* in the Thirty-seventh Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act for regulating and extending the Tobacco Trade, and for securing the Duties payable upon the Import and Manufacture of Tobacco;* an Act also passed in the Parliament of *Ireland* in the Fortieth Year of the Reign of His said late Majesty King *George* the Third, for amending and continuing the last-recited Act; an Act passed in the Fifty-second Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act to grant to His Majesty certain Duties of Excise on Tobacco to be manufactured in* Ireland; *and to allow certain Drawbacks in respect thereof, in lieu of former Duties of Excise and Drawbacks; and to provide for the regulating and securing the Collection of the said Duties,* shall be and the same are hereby repealed, save and except as to any Penalties or Forfeitures which

2 G. 1. c. 46.
29 G. 3. c. 68.
30 G. 3. c. 40.
Part of 59 G. 3. c. 53.
1 & 2 G. 4. c. 109.
37 G. 3. (I.)
40 G. 3. (I.)
52 G. 3. c. 58.

may

may have been incurred under the said recited Acts or any or either of them respectively; all which Penalties and Forfeitures shall and may be sued for, recovered, and enforced in the same Manner as if this Act had not been passed.

Manufacturers, Dealers, and Retailers of Tobacco or Snuff to enter their Premises with the Excise.

II. And be it enacted, That every Manufacturer of and Dealer in and Retailer of Tobacco or Snuff in the United Kingdom shall make a true Entry of every Workhouse, Storehouse, Room, Shop, and Place by him made use of, or intended to be made use of, for the manufacturing, storing, keeping, and selling of Tobacco or Snuff, by delivering such Entry to the Officer of Excise in whose Survey his Manufactory or Premises shall be situated; and in every such Entry every Workhouse, Storehouse, Room, Shop, and Place shall be distinguished by a particular Number or Letter, or Number and Letter, or Letters; and every such Workhouse, Storehouse, Room, Shop, and Place shall also be kept marked and numbered with the like distinguishing Numbers or Letters, or Number and Letters, corresponding to the Description thereof in the Entry; and in default thereof such Manufacturer, Dealer, or Retailer shall, for every Workhouse, Storehouse, Room, Shop, or Place not entered, or not marked or numbered, forfeit One hundred Pounds, together with all Tobacco and Snuff found therein.

Officers of Excise may enter Premises, and examine Tobacco and Snuff therein.

III. And be it enacted, That it shall be lawful for any Officer of Excise at any Time, but between the Hours of Ten of the Clock in the Evening and Six of the Clock in the Morning only, with the Assistance of a Constable or other Peace Officer, to enter into any Workhouse, Storehouse, Room, Shop, or Place made use of by any Manufacturer of, Dealer in, or Retailer of Tobacco or Snuff, for the manufacturing, keeping, or selling of any Tobacco or Snuff, and to inspect and examine all Tobacco and Snuff therein; and every Manufacturer of, Dealer in, and Retailer of Tobacco or Snuff, who shall, on Demand, refuse to show to any Officer of Excise any Tobacco or Snuff in his Custody or Possession, or shall conceal from the Sight or Inspection of any Officer of Excise any Tobacco or Snuff, shall forfeit Two hundred Pounds, together with all the Tobacco or Snuff so concealed.

Leaf or unmanufactured Tobacco not to be received into a Manufacturer's Stock, but from the Warehouse, and accompanied by a Permit.

IV. And be it enacted, That no Manufacturer of Tobacco or Snuff shall receive into any Workhouse, Storehouse, Room, Shop, or Place, or into his Custody or Possession, any Leaf or unmanufactured Tobacco of any Description otherwise than from the Warehouse in which the same shall be warehoused under the Laws and Regulations of the Revenue of Customs, and in the same Hogsheads, Cask, Chest, or Package, with the same Marks and Numbers thereon, in which the same shall be cleared and delivered from such Warehouse, on Payment of the Duty (save and except in the Case of Samples duly ticketed and certified by the proper Officer of Customs), nor without a true and lawful Permit granted by the proper Officer of Excise, under the Laws and Regulations of Excise relating to Permits accompanying such Tobacco; and every Manufacturer of Tobacco or Snuff who shall receive or have in his Custody or Possession any Leaf or unmanufactured Tobacco, contrary to the Directions aforesaid,

said, shall forfeit the same, and Two hundred Pounds for every such Offence.

Permit to be delivered up on the next Visit of the Officer.

V. And be it enacted, That every Manufacturer of Tobacco or Snuff who shall receive into his Custody or Possession any Leaf or unmanufactured Tobacco shall, on the next Visit of the Officer of Excise under whose Survey he shall be, produce and deliver up to such Officer the Permit which shall have accompanied such Tobacco, and shall also, if required, show to such Officer all such Tobacco, or in case of any Part thereof having been laid down for Manufacture before the Visit of the Officer, so much thereof as shall remain, on pain of forfeiting for every Omission or Neglect Two hundred Pounds, and all such Leaf or unmanufactured Tobacco.

No Leaf or unmanufactured Tobacco to be removed without a a Permit. 2 & 3 W. 4. c. 16.

VI. And be it enacted, That no Leaf or unmanufactured Tobacco of any Description, save and except such Samples as aforesaid, shall be carried or removed from any Part or Place in the United Kingdom to any other Place or Part thereof, without a true and lawful Permit granted by the proper Officer of Excise, under the Rules and Regulations of an Act passed in the Second Year of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to consolidate and amend the Laws regulating the granting and issuing Permits for the Removal of Goods under the Laws of Excise*, accompanying the same, under the Pains, Penalties, and Forfeitures in the said Act contained.

Tobacco Stalks not to be removed in any less Quantity than Fifty Pounds, nor without a Certificate.

VII. And be it enacted, That no Tobacco Stalks or Returns of Tobacco shall be removed from any Place in or Part of the United Kingdom to any other Place or Part thereof in any Quantity less than Fifty Pounds Weight, nor unless the Package containing the same shall have firmly and securely pasted or glued thereon a Certificate clearly written or printed, and signed by the Manufacturer by whom the same shall be sent out, or his Foreman or chief Workman on his Behalf, setting forth the Name of such licensed Manufacturer, and the entered Premises from which such Tobacco Stalks or Returns of Tobacco shall be sent out, the Weight of the same, the Day, Month, and Year on which the same shall be sent out, and the Name and entered Premises of the licensed Manufacturer to whom the same are to be delivered; and every Manufacturer of Tobacco who shall send out, deliver, or remove, or receive, any Tobacco or Returns of Tobacco in any less Quantity than aforesaid, or not contained in a Package having such Certificate as aforesaid firmly pasted or glued thereon, or who shall make out or use any false Certificate, shall forfeit One hundred Pounds; and all Tobacco Stalks or Returns of Tobacco which shall be sent out, delivered, or received, or be found removing, in any less Quantity than as aforesaid, or without such Certificate as aforesaid, shall be forfeited, and the Person removing or who shall have removed the same shall forfeit Fifty Pounds.

A Book to be delivered to Manufacturers, who shall enter

VIII. And be it enacted, That a Book, prepared with proper and distinct Columns for the Purpose, shall be delivered by the proper Officer of Excise to every Manufacturer of Tobacco or Snuff; and every such Manufacturer shall, on the same Day on which he shall receive

receive any Leaf or unmanufactured Tobacco, or any Stalks or Returns of Tobacco, write and enter in such Book as aforesaid, in the proper Column prepared for such Purpose, the Day when and the Number of Pounds Weight of Leaf or unmanufactured Tobacco, Stalks, or Returns of Tobacco which he shall have so received, and the Christian and Surname of the Person from whom and the Place from which he shall have received the same; and every such Manufacturer shall keep such Book, with all Entries made therein, in some public and open Part of his entered Premises, for the Inspection of the Officers of Excise, and shall deliver up every such Book as aforesaid to any Officer of Excise demanding the same, and permit him to make any Minute therein or any Extract therefrom, which such Officer shall think fit; and every Manufacturer of Tobacco who shall receive any Leaf or unmanufactured Tobacco, Stalks, or Returns of Tobacco into his Custody or Possession, and shall not make Entry of the Particulars thereof as aforesaid within the Time hereinbefore required, or who shall not keep such Book as aforesaid, or shall not deliver up the same to any Officer of Excise, on Demand, or shall obstruct or hinder any Officer of Excise in making any Minute therein or Extract therefrom, or shall convey away or conceal the same, or destroy or tear out any Leaf therefrom, or make any false Entry therein, or fraudulently alter any Entry therein, shall forfeit Two hundred Pounds, together with all the Leaf or unmanufactured Tobacco, Stalks, or Returns of Tobacco of which due Entry shall not have been made in such Book.

therein all Tobacco received, with the Name of the Person from whom received, &c.

Such Book to be open to Inspection.

Penalty for Default, 200*l.*

IX. And whereas the Duty imposed on Licences taken out by Manufacturers of Tobacco or Snuff is rated according to the Quantity of Tobacco and Snuff Work weighed out for Manufacture, and after the Commencement of this Act such Quantities will not be weighed, nor any Account thereof kept by the Officers of Excise; be it therefore enacted, That every Manufacturer of Tobacco or Snuff shall, for every Licence to be taken out by him under the Provisions of an Act passed in the Sixth Year of the Reign of His said late Majesty King *George* the Fourth, intituled *An Act to repeal several Duties payable on Excise Licences in* Great Britain *and* Ireland, *and to impose other Duties in lieu thereof; and to amend the Laws for granting Excise Licences*, pay such Amount of Duty as shall, according to the Rates by the said Act imposed, appear to be payable in respect of the Quantity of Leaf or unmanufactured Tobacco, Stalks, and Returns of Tobacco shown by the Permits and by the Entries in the said Book to have been brought in or received by him in the Year previous to taking out such Licence.

The Licence Duty on the Manufacturer of Tobacco or Snuff to be rated on the Quantities entered for Manufacture.
6 G. 4. c. 81.

X. And be it enacted, That every Manufacturer of Tobacco or Snuff shall, at the Time of applying for his Licence in each Year, produce to the Collector or other Officer of Excise authorized to grant Licences, the said Book herein-before required to be kept, with the Quantities of Leaf Tobacco, Stalks, and Returns of Tobacco received, as entered in the respective Columns, duly cast up and brought to Totals; and such Manufacturer shall, before being granted any new Licence, make before the said Collector or other Officer who is hereby authorized to receive the same a Declaration in Writing under the Provisions of an Act passed in the Fifth and

Manufacturer of Tobacco and Snuff, on Application for Licence to produce his Book, and make Declaration of the Truth of the Entries therein.

5 & 6 W. 4. c. 62.

Sixth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to repeal an Act of the present Session of Parliament, intituled 'An Act for the more effectual Abolition of 'Oaths and Affirmations taken and made in various Departments of the 'State, and to substitute Declarations in lieu thereof, and for the more 'entire Suppression of voluntary and extra-judicial Oaths and Affi- 'davits;' and to make other Provisions for the Abolition of unnecessary Oaths*, setting forth and declaring that the said Book does contain a full, true, particular, and just Account of all Leaf or unmanufactured Tobacco, Stalks, and Returns of Tobacco of every Description received by him in the Year preceding the Fifth Day of *July* then last past; and if such Declaration shall be false or untrue in any Particular the Manufacturer making the same shall be subject to the Pains and Punishment prescribed by the said recited Act of the Fifth and Sixth Years of His late Majesty's Reign, for making a false and untrue Declaration.

No Person to cut, colour, or manufacture Leaves of Trees, &c. to imitate Tobacco.

XI. And be it enacted, That no Person whatsoever shall cut, colour, stain, or manufacture any Leaves of Trees, Herb, or Plant whatsoever (not being Tobacco Leaves or Plants) into the Form of or to imitate or resemble Tobacco, unmanufactured or manufactured, or shall mix with or add to any Tobacco any Leaves of Trees, Herb, or Plant not being Tobacco Leaves or Plants, or shall sell, vend, utter, or expose for Sale, or have in his Custody or Possession, any Leaves of Trees, Herb, or Plant cut, coloured, stained, or manufactured, or to be cut, coloured, stained, or manufactured into the Form or in imitation of or to resemble Tobacco, on pain of forfeiting One hundred Pounds, with all such Leaves, Herbs, or Plants, which may be seized by any Officer of Excise or Customs.

No Person to hawk about Tobacco or Snuff for Sale.

Penalty.

Officers may arrest Offenders, and convey them before a Justice of the Peace, who shall forthwith hear the Case and inflict or mitigate the Penalty.

XII. And be it enacted, That no Person or Persons whatsoever shall hawk or sell, or offer for Sale, any Tobacco or Snuff of any Description, in or about the Streets or Highways or other Places, or in any other Manner or Place whatsoever, except in the entered Premises of a licensed Manufacturer or Dealer in or Retailer of Tobacco or Snuff, on pain of forfeiting all such Tobacco or Snuff, and One hundred Pounds; and it shall be lawful for any Officer of Excise or Customs to arrest and detain any Person who shall hawk or sell, or offer for Sale, in manner aforesaid, any Tobacco or Snuff, and to convey such Person before One or more of Her Majesty's Justices of the Peace residing near to the Place where such Person shall be arrested and detained; and the Justice or Justices before whom such Person shall be conveyed shall have full Authority and he and they is and are hereby required forthwith to hear and determine what shall be then and there alleged against such Person, and on Confession of the Party, or by Proof on Oath of One or more credible Witness or Witnesses made of such Offence, to convict any Person so offending as aforesaid, and the Person so convicted shall immediately on such Conviction pay the said Sum of One hundred Pounds, or some mitigated Amount, not being less than One Fourth Part thereof; and if any Person so convicted shall not forthwith pay down the said Penalty or Amount the said Justice or Justices shall and he and they is and are hereby authorized and required, by Warrant under his or their Hand, to commit the Person so convicted to any Gaol or Prison of

the County, there to be kept to hard Labour for Three Calendar Months: Provided always, that nothing herein-before contained shall extend to make liable to the said Penalty any Servant or Person duly employed by any licensed Manufacturer of or Dealer in Tobacco or Snuff to travel for Orders, and producing Samples, in the due and ordinary Course of Business. Proviso for Servants of Dealers.

XIII. And be it enacted, That no Drawback shall be allowed on any Cut, Roll, or Carrot Tobacco containing any Tobacco Stalks, or which has not been wholly made from Tobacco Leaf having the Tobacco Stalk stripped and separated therefrom, or from such Leaf so stripped, and Returns of Tobacco Leaf so stripped, and without the Stalks thereof; and every Manufacturer of Tobacco who shall manufacture or have in his Custody or Possession any such Cut, Roll, or Carrot Tobacco for Exportation shall forfeit Two hundred Pounds; and all such Tobacco shall be forfeited, and may be seized by any Officer of Customs or Excise. No Drawback on Cut, Roll, or Carrot Tobacco containing Stalks. Penalty on manufacturing such for Exportation.

XIV. And be it enacted, That no Drawback shall be allowed on any Tobacco which shall not have been wholly manufactured from Tobacco on which the full Duty on Importation shall have been paid, nor on any Tobacco which shall be mixed with any Dirt or Rubbish, or which shall be made or manufactured with, or to which shall be added any other Ingredients, Matter, or Thing not necessary or usual in the manufacturing of Tobacco. No Drawback on Tobacco not properly manufactured.

XV. And be it enacted, That every Person who shall enter or ship, or cause to be entered or shipped, or produce or cause to be produced to any Officer of Customs to be shipped for Exportation, any Tobacco not entitled to Drawback under this or any other Act relating to Tobacco, or any other Goods, Matter, or Thing as Tobacco, the same not being Tobacco, or shall fraudulently remove, deposit, or conceal any Tobacco or other Goods, Matter, or Thing, with Intent unduly to obtain any Drawback on Tobacco, or any greater Drawback than he would otherwise be entitled to, shall, over and above all other Penalties which he may thereby incur, forfeit Treble the Amount of the Drawback sought to be obtained, or Two hundred Pounds, at the Election of the Commissioners of Customs; and all such Tobacco or other Goods, Matters, or Things shall be forfeited, and may be seized by any Officer of Customs or Excise. Penalty on fraudulently attempting to obtain Drawback.

XVI. And be it enacted, That this Act shall commence and take effect on the Fifth Day of *July* One thousand eight hundred and forty. Commencement of Act.

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

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