ANNO TRICESIMO TERTIO

Georgii III. Regis.

CAP. LVII.

An Act for the better Regulation of warehoused Tobacco, and for permitting certain Tobacco of the *Spanish* Dominions to be admitted to Entry on the Payment of the *British* Plantation Duty. [17th *June* 1793.]

WHEREAS by an Act, passed in the Twenty-ninth Year of the Reign of his present Majesty, intituled, An Act for repealing the Duties on Tobacco and Snuff, and for granting new Duties in lieu thereof, it is among other Things enacted, That the Commissioners of the Customs in England for the Time being, or any Four or more of them, and the Commissioners of the Customs in Scotland for the Time being, or any Three or more of them, should, and they respectively are thereby

Preamble.

29 *Geo.* III, Cap. 68, recited.

thereby authorized and required, out of any of the Duties or Revenues of Customs under their Management respectively, to provide from Time to Time such Warehouse and Warehouses as they respectively should deem requisite and necessary for depositing, lodging, and securing therein, all such Tobacco as should be imported according to the Directions of the said Act; and in the said Act it is provided and enacted, that the Proprietor or Proprietors of unmanufactured Tobacco should pay Warehouse Rent, after the Rate of Sixpence per Week for each and every Hogshead, Cask, Chest, or Case, of such Tobacco as should remain in such Warehouse or Warehouses after the Expiration of Eighteen Months, to be computed from the Day on which the Importer or Importers, Proprietor or Proprietors, Consignee or Consignees of such Tobacco, should have made his or their Entry thereof, according to the Directions of the said Act: And whereas it is expedient, that instead and in lieu of the said Warehouse Rent, of Sixpence per Week for each and every Hogshead, Cask, Chest, or Case, of unmanufactured Tobacco, to be paid in pursuance of the said Act, the Sum of Three Halfpence per Week only shall in future be paid for each and every such Hogshead, Cask, Chest, or Case; be it therefore 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, from and after the passing of this Act, instead and in lieu of Sixpence per Week, to be paid by any Importer or Importers, Proprietor or Proprietors, Consignee or Consignees, for each and every Hogshead, Cask, Chest, or Case of unmanufactured Tobacco, now or hereafter to be warehoused pursuant to the Directions of the said Act, the Sum only of Three Halfpence per Week, for each and every such Hogshead, Cask, Chest, or Case of such Tobacco, and no more, shall be paid by them, or either of them.

In place of Sixpence, imposed by the recited Act, only Three Halfpence *per* Week *per* Hogshead to be paid for Warehouse Room.

II. And whereas by the said recited Act, it was among other Things also enacted, That if the Importers, Proprietors, or Consignees, of any Tobacco which should be

deposited in any Warehouse provided according to the Directions of the said Act, should omit, neglect, or refuse to clear or take any Tobacco from or out of any such Warehouse, within Twenty-four Months, to be computed from the Day on which the Importers, Proprietors, or Consignees of such Tobacco, should have made their Entries thereof in Writing, according to the Directions of the said Act, or should omit, neglect, or refuse to pay or clear off any of the Duties imposed or payable for or in respect of such Tobacco within such Twenty-four Months, it should be lawful for the Commissioners of the Customs in England for the Time being, or any Four or more of them, and for the Commissioners of the Customs in Scotland for the Time being, or any Three or more of them, and for the Commissioners of the Excise in England and Scotland respectively, or the major Part of them respectively for the Time being, to cause all such Tobacco to be publickly sold to the best Bidder: And whereas, for the Promotion and Encouragement of the Tobacco Trade, it is expedient, that the Term for keeping Tobacco in the said Warehouses should be extended; be it therefore further enacted by the Authority aforesaid, That nothing in the said recited Act shall extend, or be construed to extend, to authorize the Sale of any Tobacco towards satisfying the Duties thereby imposed, unless the Importer, Proprietor, or Consignee of such Tobacco, shall omit, neglect, or refuse to clear or take such Tobacco from or out of any Warehouse or Warehouses, in which the same shall have been, or may hereafter be deposited, lodged, or secured, within Three Years, to be computed from the Day on which the Importer, Proprietor, or Consignee of such Tobacco, should or ought to have made his, her, or their Entry thereof in Writing, according to the Directions of the said recited Act.

Recited Act not to authorize the Sale of warehoused Tobacco for Payment of the Duties, unless not cleared in Three Years.

III. And whereas by the said recited Act it was also enacted, That the Importers, Proprietors, or Consignees of any Tobacco deposited in any Warehouse provided according to the Directions of the said Act, should forthwith separate all the damaged and mean Tobacco, for which they respectively should refuse to pay the Duties by the

said Act imposed, from the Residue of such Tobacco: And whereas it is expedient that the Importers, Proprietors, or Consignees of any such Tobacco, should be permitted and allowed in like Manner to separate all the damaged and mean Tobacco from the Residue of such Tobacco, previous to weighing such Tobacco, either for Exportation or for Home Trade, Consumption, or Manufacture; be it therefore further enacted by the Authority aforesaid, That it shall and may be lawful to and for the Importers, Proprietors, or Consignees of any Tobacco which now is or shall be deposited, lodged, or secured in any Warehouse provided according to the Directions of the said recited Act, to separate all the damaged and mean Tobacco, for which they respectively shall refuse to pay the Duties imposed by the said Act, from the Residue of such Tobacco, upon such Tobacco being brought to the Scale to be weighed, and previous to the weighing such Tobacco according to the Directions of the said Act, either for Exportation, or for Home Trade, Consumption, or Manufacture; and that all the damaged and mean Tobacco which shall be so separated from the Residue of such Tobacco, shall be forthwith given up to the proper Officers of Customs and Excise, to be by them burnt and destroyed, and the Residue of such Tobacco, after the Separation as aforesaid of all the damaged and mean Tobacco, shall be weighed and delivered either for Exportation, or for Home Trade, Consumption, or Manufacture, as the Case may be, upon the Payment of such Duties, and subject and liable to all the Rules, Conditions, Regulations, Restrictions, Penalties, and Forfeitures to which any such Tobacco is by Law now subject and liable, any Thing in the said recited Act to the contrary thereof in anywise notwithstanding.

The damaged Part may be separated, when warehoused Tobacco is brought to be weighed for Exportation or Home Consumption, &c.

IV. And whereas a Cargo of Tobacco, the Produce of West Florida, was, in or about the Month of February One thousand seven hundred and ninety-three, brought on board a Spanish Ship or Vessel, called the San Juan Baptista, from New Orleans into the Port of Plymouth in the County of Devon: And whereas Application was made to the Right Honourable the Lords Commissioners

of

of His Majesty's Treasury, setting forth that the said Cargo was originally intended for Nantz in the Kingdom of France, but on Account of Hostilities between Spain and that Country, the same was brought into the Port of Plymouth, with a Request that the said Cargo might be admitted to an Entry in this Kingdom as Tobacco imported from the Countries belonging to the United States of America: And whereas, in Consideration of the aforesaid Circumstance, the Right Honourable the Lords Commissioners of His Majesty's Treasury directed that the said Cargo should be admitted to Entry on Payment of the Duty of One Shilling and Three-pence per Pound Weight, being the Duty payable on Tobacco of the Growth or Production of His Majesty's Colonies, Plantations, Islands, or Territories in America, or the United States of America, on Condition that Security should be given to His Majesty for the Payment of the Duty of Three Shillings and Sixpence per Pound Weight on the said Tobacco, unless Provision should be made by Parliament for admitting the same at a lower Duty, and Security has been given by Bond accordingly: And whereas it is expedient that Relief should be given in this Case; be it therefore enacted by the Authority aforesaid, That the said Bond so given shall be cancelled, and that so much of the said Cargo as consists of unmanufactured Tobacco, shall, upon the Delivery thereof for Home Trade, Consumption, or Manufacture, be admitted to Entry on Payment of the same Duties of Customs and Excise as are due and payable on Tobacco of the Growth or Production of the United States of America, or be delivered for Exportation in like Manner as Tobacco of the Growth or Production of the said United States, may now, by Law, be so delivered; and that the Remainder of the said Cargo, being manufactured Tobacco, shall be delivered free of Duty, on due Entry being made for Exportation thereof to the Port of Hamburgh; and that all the said Tobacco, upon the Delivery thereof either for Home Trade, Consumption, or Manufacture, or for Exportation, as the Case may be, shall be subject and liable to the Rules, Regulations, Restrictions, Penalties,

The unmanufactured Tobacco, brought in the San Juan Bautista, to be admitted to Entry, or delivered for Exportation, as Tobacco of the United States of *America*; and the manufactured to be delivered Duty-free for Exportation to *Hamburgh*.

and Forfeitures to which Tobacco of the Growth or Production of the United States of America is now by Law subject and liable.

Not to affect any Regulations for Deposit of Tobacco, on which Exchequer Bills shall be lent.

V. And be it further enacted, That nothing in this Act contained shall extend to affect any Regulations contained in any Act or Acts of this Session of Parliament for the Deposit of Tobacco, on the Security whereof any Exchequer Bills shall be lent in pursuance of such Acts.

FINIS.