ANNO TRICESIMO SEXTO

Georgii III. Regis.

****

CAP. CXXIII.

An Act for granting to His Majeſty additional Duties on Foreign Wines and *Britiſh* Sweets, and on Foreign Wines ſold by Auction. [19th *May* 1796.]

Moſt Gracious Sovereign,

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament aſſembled, towards raiſing the neceſſary Supplies to defray Your Majeſty's publick Expences, and making ſuch permanent Addition to the Publick Revenue as ſhall be adequate to the increaſed Charges occaſioned by any Loan to be raiſed, or Stock to be created, by virtue of any Act or Acts for that Purpoſe, paſſed or to be paſſed in this Seſſion of Parliament, 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 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 there ſhall be raiſed, levied, collected, and paid, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and in reſpect of the ſeveral Matters and Things herein-after mentioned, over and above all Duties already impoſed for or in reſpect thereof, by any Act or Acts of Parliament,

Preamble.

The following additional Duties to be paid in *Great Britain*:

Parliament, the further Duties of Cuſtoms and Exciſe herein-after mentioned; that is to ſay,

For *French* Wine imported after *April* 17, 1796, 30*l.*;

For every Tun of *French* Wine imported into *Great Britain* after the Seventeenth Day of *April* One thouſand ſeven hundred and ninety-ſix, or which ſhall be imported into *Great Britain* after the paſſing of this Act, and ſo in Proportion for any greater or leſs Quantity, to be paid by the Importer thereof, a Cuſtom Duty of Thirty Pounds:

and for all other Wines, 20*l. per* Tun.

For every Tun of *Portugal* and *Madeira* Wine, and Wine of the Produce of *Spain*, or of any of the Dominions of the King of *Spain*, and Wine of all other Sorts, imported into *Great Britain* after the ſaid Seventeenth Day of *April* One thouſand ſeven hundred and ninety-ſix, or which ſhall be imported into *Great Britain* after the paſſing of this Act, and ſo in Proportion for any greater or leſs Quantity, to be paid by the Importer thereof, a Cuſtom Duty of Twenty Pounds:

For *French* Wine imported on or before *April* 17, 1796, and afterwards found in any Veſſel, or upon any Pier, *&c.* or which on that Day was in any Cellar of the *Eaſt India* Company, or Cuſtoms or Exciſe Warehouſe, 30*l.*;

For every Tun of *French* Wine, and ſo in Proportion for any greater or leſs Quantity, which ſhall have been imported into *Great Britain* on or before the ſaid Seventeenth Day of *April* One thouſand ſeven hundred and ninety-ſix, and which, after the ſaid Seventeenth Day of *April* One thouſand ſeven hundred and ninety-ſix, ſhall be found in any Ship or Veſſel in which the ſame ſhall have been imported, or in any Lighter, Boat, or other Veſſel, after the unſhipping and before the landing thereof, or upon any Pier, Quay, Wharf, or other Place upon the Firſt landing thereof, or which, on the ſaid Seventeenth Day of *April* One thouſand ſeven hundred and ninety-ſix, was in any Cellar, Vault, or Warehouſe of the United Company of Merchants of *England* trading to the *Eaſt Indies*, or in any Warehouſe under the Locks of the Cuſtoms or Exciſe, and which ſhall not actually have been charged with any Duty by this Act impoſed, to be paid by the Importer or Proprietor thereof, as the Caſe may require, upon Demand, a Cuſtom Duty of Thirty Pounds:

and for all other Wines, 20*l. per* Tun.

For every Tun of *Portugal* and *Madeira* Wine, and Wine of the Produce of *Spain*, or of any of the Dominions of the King of *Spain*, and Wine of all other Sorts, and ſo in Proportion for any greater or leſs Quantity, which ſhall have been imported into *Great Britain* on or before the ſaid Seventeenth Day of *April* One thouſand ſeven hundred and ninety-ſix, and which after the ſaid Seventeenth Day of *April* One thouſand ſeven hundred and ninety-ſix, ſhall be found in any Ship or Veſſel in which the ſame ſhall have been imported, or in any Lighter, Boat, or other Veſſel, after the unſhipping and before the landing thereof, or upon any Pier, Quay, Wharf, or other Place, upon the Firſt landing thereof, or which, on the ſaid Seventeenth Day of *April* One thouſand ſeven hundred and ninety-ſix, was in any Cellar, Vault, or Warehouſe of the United Company of Merchants of *England* trading to the *Eaſt Indies*, or in any Warehouſe under the Locks of the Cuſtoms or Exciſe, and which ſhall not actually have been charged with any Duty by this Act impoſed, to be paid by the Importer or Proprietor thereof, as the Caſe may require, upon Demand, a Cuſtom Duty of Twenty Pounds:

For *French* Wine found on the Firſt Exciſe Survey after *April* 17, 1796, in Stock, 30*l.*;

For every Tun of *French* Wine, and ſo in Proportion for any greater or leſs Quantity, which ſhall have been found on the Firſt actual Survey by the proper Officer of Exciſe after the ſaid Seventeenth Day of *April* One thouſand ſeven hundred and ninety-ſix, in the Stock, Cuſtody, or Poſſeſſion of any Dealer in or Seller of Foreign Wine, to be paid by ſuch Dealer or Seller, an Exciſe Duty of Thirty Pounds:

For every Tun of *Portugal* and *Madeira* Wine, and Wine of the Produce of *Spain*, or of any of the Dominions of the King of *Spain*, and Wine of all other Sorts, and ſo in Proportion for any greater or leſs Quantity, which ſhall have been found on the Firſt actual Survey by the proper Officer of Exciſe, after the ſaid Seventeenth Day of *April* One thouſand ſeven hundred and ninety-ſix, in the Stock, Cuſtody, or Poſſeſſion of any Dealer in, or Seller of Foreign Wine, to be paid by ſuch Dealer or Seller, an Exciſe Duty of Twenty Pounds:

and for all other Wines, 20*l.* *per* Tun.

For every Tun of *French* Wine for or in reſpect whereof none of the Duties impoſed by an Act, made in the laſt Seſſion of Parliament, intituled, *An Act for granting to His Majeſty additional Duties of Exciſe on Foreign Wine and Sweets*, ſhall have been paid, and which ſhall be ſold by Auction, and ſo in Proportion for any greater or leſſer Quantity, Thirty Pounds:

Duties on *French* Wine ſold by Auction.

For every Tun of *French* Wine, for or in reſpect whereof none of the Duties by this Act impoſed ſhall have been paid, and which ſhall be ſold by Auction, and ſo in Proportion for any greater or leſs Quantity, Thirty Pounds:

For every Tun of *Portugal* and *Madeira* Wine, and Wine of the Produce of *Spain*, or of any of the Dominions of the King of *Spain*, and Wine of all other Sorts, for or in reſpect whereof none of the Duties impoſed by the ſaid Act of the laſt Seſſion of Parliament ſhall have been paid, and which ſhall be ſold by Auction, and ſo in Proportion for any greater or leſs Quantity, Twenty Pounds:

Duties on all other Wines ſo ſold.

For every Tun of *Portugal* and *Madeira* Wine, and Wine of the Produce of *Spain*, or of any of the Dominions of the King of *Spain*, and Wine of all other Sorts, for or in reſpect whereof none of the Duties by this Act impoſed ſhall have been paid, and which ſhall be ſold by Auction, and ſo in Proportion for any greater or leſs Quantity, Twenty Pounds:

And for every Barrel of Liquor which ſhall be made in *Great Britain* for Sale by Infuſion, Fermentation, or otherwiſe, from Fruit or Sugar, or from Fruit or Sugar mixed with any other Ingredients or Materials whatſoever, commonly called *Sweets*, or called or diſtinguiſhed by the Name of *Made Wines*, and ſo in Proportion for any greater or leſs Quantity, to be paid by the Maker thereof, an Exciſe Duty of Twelve Shillings.

For every Barrel of *Sweets* made for Sale, 12*s.*

II. And be it further enacted, That ſuch of the ſaid Duties of Cuſtoms by this Act impoſed, as ſhall ariſe or become due in that Part of *Great Britain* called *England*, ſhall be under the Management of the Commiſſioners of the Cuſtoms in *England* for the Time being; and ſuch thereof as ſhall ariſe or become due in that Part of *Great Britain* called *Scotland*, ſhall be under the Management of the Commiſſioners of the Cuſtoms in *Scotland* for the Time being; and that ſuch of the Exciſe Duties by this Act impoſed, as ſhall ariſe or become due in that Part of *Great Britain* called *England*, ſhall be under the Management of the Commiſſioners of Exciſe in *England* for the Time being; and ſuch thereof as ſhall ariſe or become due in that Part of *Great Britain* called *Scotland*, ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being.

Duties to be under the Management of the Commiſſioners of Cuſtoms and Exciſe reſpectively.

How Wines found in Stock ſhall be eſtimated, and how the Duties ſhall be paid.

III. And be it further enacted, That in eſtimating the ſaid additional Duties hereby impoſed on Foreign Wine, as being found upon ſuch actual Survey as aforeſaid, in the Stock, Cuſtody, or Poſſeſſion, of any Dealer or Dealers in, or Seller or Sellers of, Foreign Wine, after the ſaid Seventeenth Day of *April* One thouſand ſeven hundred and ninety-ſix, which ſhall be in Bottles, Five reputed Quart Bottles ſhall be reckoned to the Gallon, and Two hundred and fifty-two of ſuch Gallons to the Tun; and the ſaid additional Duties payable on Foreign Wine, as being found in the Stock, Cuſtody, or Poſſeſſion, of ſuch Dealer or Dealers in, or Seller or Sellers of, Foreign Wine as aforeſaid, ſhall be paid in Manner following; that is to ſay, One Fourth Part thereof on the Tenth Day of *October* One thouſand ſeven hundred and ninety-ſix, One other Fourth Part thereof on the Fifth Day of *April* One thouſand ſeven hundred and ninety-ſeven, One other Fourth Part thereof on the Tenth Day of *October* One thouſand ſeven hundred and ninety-ſeven, and the remaining Fourth Part on the Fifth Day of *July* One thouſand ſeven hundred and ninety-eight.

Duties on Wine imported between *April* 17 and *Auguſt* 1, 1796, to be paid as before-mentioned, on Bond being given for paying them before Delivery of the Wine.

IV. And be it further enacted, That the ſaid additional Duties by this Act impoſed, for or in reſpect of any ſuch Foreign Wine as hath been imported into *Great Britain* after the ſaid Seventeenth Day of *April* One thouſand ſeven hundred and ninety-ſix, or which ſhall be imported into *Great Britain* at any Time before the Firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-ſix, ſhall be paid by the ſeveral and reſpective Importers or Proprietors thereof, in the Manner and on the Days, and in the Proportions before mentioned, provided the Proprietor or Proprietors, or Importer or Importers thereof, ſhall enter into Bonds to His Majeſty, with ſufficient Sureties, for duly anſwering and paying the ſaid additional Duties to the Satisfaction of the ſaid Commiſſioners of the Cuſtoms, before ſuch Wine ſhall be delivered to the Proprietor or Proprietors, or the Importer or Importers thereof, or to any other Perſon for his or their Uſe.

Act not to extend to Wine for which the additional Duty ſhall have been paid on Importation, nor where the Stock does not exceed 252 Gallons.

V. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to charge with any Duty by virtue of this Act, any Foreign Wine for which the additional Duty by this Act impoſed ſhall have been paid on Importation thereof, or on having been found in any Ship or Veſſel in which the ſame ſhall have been imported, or in any Lighter, Boat, or other Veſſel, after the unſhipping, and before the landing thereof, or upon any Pier, Quay, Wharf, or other Place, upon the Firſt landing thereof; or on having been in any Cellar, Vault, or Warehouſe, of the ſaid United Company of Merchants, or in any Warehouſe under the Locks of the Cuſtoms or Exciſe; nor to charge with the ſaid Duty any Foreign Wine in the Stock, Cuſtody, or Poſſeſſion, of any Dealer or Dealers in, or Seller or Sellers of, Foreign Wine, unleſs ſuch Dealer or Dealers, or Seller or Sellers, ſhall have in his, her, or their Stock, Cuſtody, or Poſſeſſion, on ſuch actual Survey as aforeſaid, after the ſaid Seventeenth Day of *April* One thouſand ſeven hundred and ninety-ſix, a Quantity or Quantities of Foreign Wine exceeding Two hundred and Fifty-two Gallons, reckoning Five reputed Quart Bottles to a Gallon for all ſuch Wine as ſhall be in Bottles.

VI. And be it further enacted, That all and every Dealer and Dealers in, and Seller and Sellers of, Foreign Wine ſhall, at the reſpective Days and Times herein-before for that Purpoſe preſcribed, pay and clear off all the Duties of Exciſe by this Act impoſed, for and in reſpect of all Foreign Wine found on the Firſt actual Survey by the proper Officer of Exciſe, in the Stock, Cuſtody, or Poſſeſſion, of ſuch Dealer or Dealers, or Seller or Sellers, upon pain of forfeiting Double the Amount of ſuch Duties.

Dealers to pay the Duties on Stock at the Times preſcribed, on Penalty of Double the Amount;

VII. And be it further enacted, That the ſaid Duties by this Act impoſed, for or in reſpect of Foreign Wine ſold by Auction, ſhall be paid by the reſpective Auctioneers by whom ſuch Wine ſhall be ſold, at ſuch reſpective Times as are by any Act or Acts of Parliament in force, immediately before the paſſing of this Act, limited or preſcribed for Payment of the Duties ariſing from Sales by Way of Auction, upon pain of ſuch Auctioneers forfeiting Double the Amount of the ſaid Duties by this Act impoſed, for or in reſpect of ſuch Foreign Wine ſold by Auction.

and Auctioneers to pay the Duties on Wines ſold by Auction at the Times preſcribed for Payment of Auction Duty, on like Penalty.

VIII. And be it further enacted, That all Wine taken and condemned as Prize, and ſold by the Captors or their Agents, and taken out of any Warehouſe wherein the ſame ſhall have been ſecured to be conſumed in this Kingdom, in purſuance of an Act, paſſed in the Thirty-third Year of the Reign of His preſent Majeſty, intituled, *An Act for the Relief of the Captors of Prizes with reſpect to the bringing and landing certain Prize Goods in this Kingdom*, ſhall be ſubject and liable to the additional Duty by this Act impoſed for or in reſpect of Wine imported; and ſuch additional Duty ſhall be paid and payable by ſuch Perſons, and in ſuch Manner, as the former Duties by the ſaid Act of the Thirty-third Year aforeſaid impoſed, are payable by Law.

Prize Wines taken out of Warehouſe for Home Conſumption, liable to the additional Duty.

IX. And whereas Contracts may have been made for the Sale of Wine before the ſame ſhall have been charged with the Duties by this Act impoſed; be it therefore enacted, That in all Caſes where any Wine whereon the reſpective Duties by this Act impoſed ſhall be charged, ſhall have been after the ſaid Seventeenth Day of *April* One thouſand ſeven hundred and ninety-ſix, or ſhall be delivered in purſuance of ſuch Contracts or Sales, it ſhall be lawful for the Dealer or Dealers in ſuch Foreign Wine, delivering the ſame, to charge ſo much Money as ſhall be equivalent to the Duties by this Act impoſed in reſpect thereof, in Addition to the Price of ſuch Wine; and ſuch Dealer or Dealers ſhall be intitled by virtue of this Act to demand and be paid the ſame accordingly.

For Wine contracted to be ſold, the additional Duty may be added to the Price.

X. Provided always, and be it further enacted, That a Drawback of the whole Duties on Foreign Wine impoſed by this Act ſhall be allowed and paid by the Collectors of the Cuſtoms, on any Sort of ſuch Foreign Wine intended for the Uſe of Admirals, Captains, or other Commiſſioned Officers employed in His Majeſty's Service, for their actual Conſumption on board ſuch of His Majeſty's Ships as they ſhall reſpectively ſerve in, in like Manner, and under the like Proviſions, Conditions, and Reſtrictions, as a Drawback of the former Duties paid on the Importation

Drawback of the whole Duties to be allowed on Wine for Conſumption by Officers on board the Navy, agreeably to 33 *Geo.* III, Cap. 48.

tion of Wines into *Great Britain*, is directed to be allowed and paid by ſuch Collectors by an Act, paſſed in the Thirty-third Year of the Reign of His preſent Majeſty, intituled, *An Act to allow the Drawback of the Duties of Cuſtoms and Exciſe upon Wines conſumed by Admirals, Captains, and other Commiſſioned Officers, on board Ships of War in actual Service; and to allow ſuch Ships to be ſupplied with Tobacco Duty-free.*

Drawback of Duties to be allowed on Exportation of Foreign Wines.

XI. And be it further enacted, That on the Exportation of any Foreign Wine, for or in reſpect whereof the Duties by this Act impoſed ſhall have been duly paid, there be allowed and paid by the proper Officer or Officers of the Cuſtoms, to the Exporter or Exporters, a Drawback of the ſaid Duties upon the ſame Terms and Conditions, and under, ſubject, and according to the Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures contained, provided, ſettled, or eſtabliſhed, in and by any Act or Acts of Parliament in force immediately before the paſſing of this Act, relating to the Exportation of Foreign Wine, in order to obtain the Drawback of the Duties of Cuſtoms; and the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, ſhall be, and the ſame reſpectively are hereby directed to be uſed, applied, practiſed, and put in Execution on the Exportation of Wine, for the Purpoſe of obtaining a Drawback of the Duties by this Act granted, as fully and effectually, to all Intents and Purpoſes, as if the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, had been expreſsly repeated and re-enacted in this Act.

Recovery and Application of Penalties.

XII. And be it further enacted, That all ſuch Penalties of double the Amount of the ſaid Duties impoſed by this Act, ſhall be ſued for, recovered, levied, or mitigated by ſuch Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture may be ſued for, recovered, levied, or mitigated by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland*, reſpectively; and that One Moiety of every ſuch Fine, Penalty, or Forfeiture, ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who ſhall inform, diſcover, or ſue for the ſame.

Acts in force reſpecting the Revenue of Cuſtoms, to extend to this Act as to the Duties of Cuſtoms.

XIII. And be it further enacted, That the ſeveral Duties of Cuſtoms by this Act impoſed, ſhall be managed, aſcertained, raiſed, levied, collected, recovered, anſwered, and paid, in ſuch and the like Manner, and in or by any or either of the Means, Ways, or Methods, by which the Duties of Cuſtoms upon Wines imported by any Act or Acts of Parliament in force immediately before the paſſing of this Act, were or ought to be managed, aſcertained, raiſed, levied, collected, recovered, anſwered, and paid; and that all Wine for or in reſpect whereof any Duty of Cuſtoms is by this Act impoſed, ſhall be, and the ſame are hereby made ſubject and liable (except where any Alteration is expreſsly made by this Act) to all and every the Conditions, Rules, Regulations, Reſtrictions, Proviſions, and Forfeitures reſpectively, to which Goods, Wares, or Merchandize in general were ſubject and liable, by any Act or Acts of Parliament in force at and immediately upon the Commencement of this Act, reſpecting the Revenue of Cuſtoms, and all and every Fine, Penalty, or Forfeiture, of any Nature or Kind whatſoever, for any Offence whatſoever

ſoever committed againſt, or in breach of any Act or Acts of Parliament in force at and immediately before the Commencement of this Act, made for ſecuring the Revenue of Cuſtoms, or for the Regulation or Improvement thereof, and the ſeveral Powers, Directions, Clauſes, Matters, and Things therein contained, ſhall, and the ſame are hereby reſpectively directed and declared to extend to, and the ſame reſpectively ſhall be applied, practiſed, and put in Execution for and in reſpect of the ſaid Duties of Cuſtoms by this Act impoſed, in as full and ample Manner, to all Intents and Purpoſes whatſoever, as if all and every the ſaid Acts, Clauſes, Conditions, Rules, Regulations, Reſtrictions, Proviſions, Powers, Directions, Fines, Pains, Penalties, Forfeitures, Matters, and Things reſpectively were particularly repeated and re-enacted in the Body of this Act.

Acts in force reſpecting the Revenue of Exciſe, to extend to this Act as to the Duties of Exciſe.

XIV. And be it further enacted, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauſes, Matters, and Things, which, in and by an Act, made in the Twelfth Year of the Reign of King *Charles* the Second, (intituled, *An Act for taking away the Court of Wards and Liveries, and Tenures* in Capite, *and by Knights Service and Purveyance, and for ſettling a Revenue upon His Majeſty in lieu thereof*), or by any other Law now in force relating to His Majeſty's Revenue of Exciſe upon Beer, Ale, and other Liquors, are provided and eſtabliſhed for managing, raiſing, levying, collecting, mitigating or recovering, adjudging or aſcertaining, the Duties thereby granted, or any of them, ſhall be practiſed and put in Execution in and for the managing, raiſing, levying, collecting, mitigating, recovering, and paying, the ſaid Duties of Exciſe upon Foreign Wine and Sweets, reſpectively hereby granted, as fully and effectually as if all and every the ſaid Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things were particularly repeated and re-enacted in this preſent Act.

Duties to be carried to the Conſolidated Fund.

XV. And be it further enacted, That all the Monies from Time to Time ariſing by the ſeveral new and additional Rates and Duties by this Act impoſed as aforeſaid, (the neceſſary Charges of raiſing and accounting for the ſame reſpectively excepted), ſhall, from Time to Time, be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*; and the ſaid Money ſo paid in as aforeſaid, ſhall be carried to and made Part of the Conſolidated Fund.

Duties to be applied in defraying any increaſed Charge occaſioned by any Loan of this Seſſion, and for 10 Years, with other Duties granted for the like Purpoſe, to be kept ſeparate from other Monies.

XVI. Provided always, and be it further enacted, That the Monies to ariſe from the ſaid Duties, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue for the Purpoſe of defraying the increaſed Charges occaſioned by any Loan to be made, or Stock to be created, by virtue of any Act or Acts paſſed or to be paſſed in this Seſſion of Parliament; and that the ſaid Monies, during the Space of Ten Years next enſuing, ſhall continue to be paid into the ſaid Receipt of His Majeſty's Exchequer, diſtinctly and apart from all other Branches of the Publick Revenue, and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt, during the ſaid Period of Ten Years, a Book or Books, in which all the Monies ariſing from the ſaid Duties, and paid into the ſaid Receipt by virtue of this Act, ſhall,

together with the Monies arising from any other Duties granted in this Session of Parliament, for the Purpose of defraying such increased Charges as aforesaid, be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs or Successors, upon any Account whatever.

FINIS.