ANNO TRICESIMO SEPTIMO

Georgii III. Regis.

CAP. CX.

An Act for granting to His Majesty additional Duties of Customs on certain Goods, Wares, and Merchandize, imported into, exported from, or carried Coastwise; and on Pepper to be used and consumed in this Kingdom. [19th *July* 1797.]

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 a permanent Addition to the Publick Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Duties of Customs herein-after mentioned; and do 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, from and after the Eighteenth Day of *July* One thousand seven hundred and ninety-seven, there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, over and above

Preamble.

From *July* 18, 1797, an additional Duty of 3*d.* on every *lb.* of ware-

housed Pepper delivered for Home Consumption.

above the Duties payable by Law, the following additional Duties of Customs, in ready Money, without any Discount or Abatement whatever; that is to say, For every Pound Weight of Pepper which shall have been, or shall be, lodged or secured in any Warehouse in this Kingdom, under His Majesty's Locks, an additional Duty of Threepence; and so in Proportion for any greater or less Quantity: Which said Duty shall be paid to the proper Officer of His Majesty's Customs, before any such Pepper shall be delivered out of or from any such Warehouse, in order to be used or consumed in this Kingdom.

An additional Duty of 5 *l. per Cent.* to be paid upon the Amount of the Duties of Customs upon certain Goods imported, exported, or carried Coastwise.

II. And be it further enacted, That there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, an additional Duty of Customs, at and after the Rate of Five Pounds *per Centum*, upon the Produce and Amount of all the several Duties of Customs payable by Law, for and upon any Goods, Wares, and Merchandize, which shall be imported into, exported from, or brought or carried Coastwise within *Great Britain*, except as herein-after is excepted: Provided always, that the said Duty of Five Pounds *per Centum*, herein-before granted, shall not be charged or paid for or on Account of any Prize Goods which shall be warehoused in this Kingdom, by virtue of any Act or Acts of Parliament made for granting Relief to the Captors of Prizes, with respect to the bringing and landing Prize Goods in this Kingdom, unless and until such Goods shall be taken out of, or delivered from, such Warehouses, to be used or consumed in this Kingdom; in which Case, and before any Prize Goods now warehoused, or hereafter to be warehoused, shall be so taken out of, or delivered from, such Warehouses, the Duty of Five Pounds *per Centum* on the Produce and Amount of the respective Duties of Customs, payable by Law on any such Goods so taken out of, or delivered from, such Warehouses, shall be first paid to the proper Officer of His Majesty's Customs: Provided also, that the said Duty of Five Pounds *per Centum* herein-before granted, shall not be charged or paid on the Produce and Amount of the Duties of Customs payable, on the Importation into *Great Britain* of any Tea, Sugar, Wine, Tobacco, Ordinary Oil of Olives, or Callicoes, nor on the Produce and Amount of the additional Duties of Customs of Five Pounds and of Ten Pounds *per Centum* granted by an Act, passed in this present Session of Parliament, (amongst other Things), for granting to His Majesty certain Duties of Customs on Goods, Wares, and Merchandize, imported into, exported from, or brought or carried Coastwise within *Great Britain*.

On Prize Goods ware housed, the additional Duty not to be paid till delivered out for Home Consumption.

Additional Duty not to be charged on Tea, &c. imported, nor on the additional Duties of Customs of 5 *l.* and 10 *l. per Cent.* granted this Session.

Additional Duty on Pepper subject to the additional Duty of 5 *l. per Cent.* before granted this Session, and to the 5 *l. per Cent.* hereby granted.

III. And be it further enacted, That the additional Duties respectively imposed by this Act upon Pepper to be used in this Kingdom, shall be also subject and liable to an additional Duty of Five Pounds *per Centum* thereon, in the same Manner and under the same Regulations as the said Duty was imposed by the Act of Parliament passed in this present Session before-mentioned, and shall also be subject and liable to the additional Duty of Five Pounds *per Centum* granted by this present Act.

Duties to be under the Management of the Commis-

IV. And be it further enacted, That such of the Duties of Customs by this Act granted as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of the Customs

Customs in *England* for the Time being; and such thereof as shall arise 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.

Commissioners of Customs in *England* and *Scotland* respectively.

V. And be it further enacted, That the several Duties of Customs granted by this Act shall and may be respectively managed, ascertained, raised, levied, collected, answered, paid, and recovered, in such and the like Manner, and in and by any and either of the Ways, Means, or Methods by which the Duties of Customs imposed on the like Goods by an Act, passed in the Twenty-seventh Year of the Reign of His present Majesty, (amongst other Things), for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, were or might be managed, ascertained, raised, levied, collected, answered, paid, and recovered; and the said Goods, Wares, or Merchandize, so by this Act respectively made chargeable with Duties of Customs, shall be and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures, to which the like Goods, Wares, or Merchandize were subject and liable, by any Act or Acts of Parliament in force on and immediately before the passing of this Act; and all and every Pain, Penalty, Fine, or Forfeiture, for any Offence whatever committed against or in Breach of any Act or Acts of Parliament in force on and immediately before the passing of this Act, made for securing the Revenue of Customs, or for the Regulation or Improvement thereof, and the several Clauses, Powers, and Directions therein contained, shall, and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in Execution, for and in respect of the several Duties of Customs hereby respectively charged, (as far as the same are applicable thereto), in as full and ample a Manner, to all Intents and Purposes whatever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, and Forfeitures, were particularly repeated and re-enacted in the Body of this present Act.

Duties to be managed as the Duties imposed on like Goods by 27 *Geo* III, Cap. 13; and the Act in force at passing this Act to extend thereto.

VI. And be it further enacted, That all the Monies from Time to Time arising by the several new and additional 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 carried to the Consolidated Fund.

VII. Provided always, and be it further enacted, That the Monies to arise as aforesaid, or so much thereof as shall be sufficient, shall be deemed an Addition made to the Revenue for the Purpose of defraying the encreased Charge occasioned by any Loan raised or Stock created by virtue of any Act or Acts 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

Application of Duties, which, for 10 Years, are, with others granted for the same Purpose, to be kept separate from all other Monies.

ſaid Receipt by virtue of this Act ſhall, together with the Monies ariſing from any other Duties granted, or to be granted, in this Seſſion of Parliament, for the Purpoſe of defraying ſuch encreaſed Charge 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.

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