ANNO TRICESIMO SEPTIMO

Georgii III. Regis.

CAP. XV.

An Act for granting to His Majesty, certain Duties of Customs, on Goods, Wares, and Merchandize, imported into, exported from, or brought and carried Coastwise, within *Great Britain*, except Wine, and except Coals, when brought or carried Coastwise; and for applying the Money to arise by virtue of an Act, passed in the last Session of Parliament, intituled, *An Act for Reduction of the Drawbacks and Bounties now allowed on the Exportation of Sugar*; towards defraying the encreased Charge occasioned by any Loan granted, or Stock created, by any Act or Acts passed in the last Session of Parliament.

[28th *December* 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 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 Preamble.

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,

The following additional Duties on Sugars to be paid:

That there ſhall be raiſed, levied, collected, and paid, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, over and above the Duties payable by Law, the following additional Duties on Sugars, to be paid in ready Money, without any Diſcount or Abatement whatever; that is to ſay,

Rates.

For every Hundred Weight, containing One hundred and twelve Pounds, of Brown and Muſcovado Sugar of the *Britiſh* Plantations, which ſhall be imported or brought into *Great Britain*, or which ſhall have been ſo imported, after the Seventh Day of *December* One thouſand ſeven hundred and ninety-ſix, the Sum of Two Shillings and Sixpence; and ſo in Proportion for any greater or leſs Quantity:

For every Hundred Weight, containing One hundred and twelve Pounds, of Sugar, which ſhall have been or ſhall be imported into *Great Britain*, by the United Company of Merchants of *England* trading to the *Eaſt Indies*, and which ſhall have been or ſhall be ſold at the Sales of the ſaid Company, to be uſed or conſumed in this Kingdom, after the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-ſix, the Sum of Two Shillings and Sixpence; and ſo in Proportion for any greater or leſs Quantity: And,

For every Hundred Weight, containing One hundred and twelve Pounds, of all Sugar which ſhall be imported into *Great Britain*, (except Sugars herein-before charged), or which ſhall have been ſo imported, after the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-ſix, the Sum of Five Shillings; and ſo in Proportion for any greater or leſs Quantity.

If Sugars ſubject to the Duty of 5*s.* be warehouſed, it ſhall not be paid till taken out for Home Conſumption.

II. Provided always, That if any Sugars ſubject to the ſaid Duty of Five Shillings impoſed by this Act, ſhall be warehouſed by virtue of any Act or Acts of Parliament, then and in ſuch Caſe the ſaid Duty ſhall not be paid or payable thereon, until ſuch Sugars ſhall be taken out of ſuch Warehouſe to be uſed or conſumed in this Kingdom, in which Caſe, and before the ſame ſhall be delivered from ſuch Warehouſe, the ſaid Duty, over and above all other Duties to which ſuch Sugars are liable by Law, ſhall be firſt paid to the proper Officer of His Majeſty's Cuſtoms.

On Brown and Muſcovado Sugar of the *Britiſh* Plantations, imported after *Dec.* 7, 1796, a Drawback of the Duty to be allowed on Exportation;

III. And be it further enacted, That upon all Brown and Muſcovado Sugar, of the *Britiſh* Plantations, which ſhall have been imported into *Great Britain* after the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-ſix, and on which the Duties by this Act impoſed ſhall have been paid, there ſhall be paid or allowed, on the due Exportation thereof, within the Times limited by Law, a Drawback of the Whole of the ſaid Duty by this Act impoſed, provided the ſaid Sugar be exported in the ſame State in which it was imported, but not otherwiſe.

and on *Baſtard*, &c. Sugars ſo imported, an additional Drawback of 2*s.* 6*d.* per Cwt.;

IV. And be it further enacted, That for all Refined Sugar called *Baſtard*, and Ground or Powdered Sugar, and refined Loaf Sugar broke in Pieces, and all Sugar called *Candy*, which ſhall be made from Brown or Muſcovado Sugar of the *Britiſh* Plantations, which ſhall have been imported

imported into *Great Britain*, after the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-ſix, and on which the Duty by this Act impoſed ſhall have been paid, there ſhall be allowed on Exportation of every Hundred Weight thereof, containing One hundred and twelve Pounds, within the Time limited by Law, to the Exporter thereof, a Drawback or Bounty of Two Shillings and Sixpence, and ſo in Proportion for any greater or leſs Quantity of ſuch Sugars reſpectively, over and above all other Bounties or Drawbacks allowed for the ſame by Law, on and immediately before the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-ſix.

and on Refined Sugar made from Brown and Muſcovado Sugar ſo imported, an additional Drawback of 4*s.*

V. And be it further enacted, That for all Refined Sugar in the Loaf and Whole, being net, which ſhall be made from Brown and Muſcovado Sugar of the *Britiſh* Plantations, which ſhall have been imported into *Great Britain* after the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-ſix, and on which the Duty by this Act impoſed ſhall have been paid, there ſhall be allowed on Exportation of every Hundred Weight thereof, containing One hundred and twelve Pounds, within the Time limited by Law, to the Exporter thereof, a Drawback or Bounty of Four Shillings, and ſo in Proportion for any greater or leſs Quantity of ſuch Sugar, over and above all other Drawbacks or Bounties allowed for the ſame by Law, on and immediately before the ſaid Seventh Day of *December* One thouſand ſeven hundred and ninety-ſix.

3*s.* 7*d.* additional Duty to be paid for every 1000 Bricks imported after paſſing this Act;

VI. 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, the following additional Duties of Cuſtoms; that is to ſay, For every Thouſand of Bricks imported into *Great Britain* from and after the paſſing of this Act, the Sum of Three Shillings and Seven-pence.

and an additional Duty of 5*l. per Cent.* on the Amount of the Duties of Cuſtoms on Goods imported, &c. and 10*l. per Cent.* of thoſe Duties on certain Articles;

but not chargeable on warehouſed Prize Goods till delivered out for Home Conſumption.

VII. And be it further enacted, That, from and after the paſſing of this Act, there ſhall alſo be raiſed, levied, collected, and paid reſpectively, 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 then payable by Law, for and upon any Goods, Wares, and Merchandize, which ſhall be imported into, exported from, or brought or carried Coaſtwiſe from Port to Port in *Great Britain*, except as herein-after is excepted; and a like additional Duty of Cuſtoms at and after the Rate of Ten Pounds *per Centum* upon the Produce and Amount of the ſeveral Duties of Cuſtoms then due and payable by Law, on the Importation into *Great Britain* of the following Articles, that is to ſay, Brimſtone, Hemp, Iron in Bars or unwrought, and Staves, imported from any Part of *Europe*: Provided always, That the ſaid reſpective Duties of Five Pounds and Ten Pounds *per Centum* herein-before granted, ſhall not be charged or paid for or on Account of any Prize Goods which now are, or hereafter may 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 the ſame ſhall be ſo taken out of or delivered from ſuch Warehouſes, the reſpective

Duties by this Act impoſed of Five Pounds and Ten 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 of any Wine into *Great Britain*, nor on the Produce and Amount of the Duty of Cuſtoms payable on Coals brought or carried Coaſtwiſe from Port to Port in this Kingdom; nor on the Produce and Amount of the Duties of Cuſtoms payable by Law on any Goods, Wares, or Merchandize, on which other Duties are by this Act impoſed.

Duty of 5 *l. per Cent.* not payable on certain Articles.

VIII. 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 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.

Duties to be under the Management of the Commiſſioners of Cuſtoms in *England* and *Scotland* reſpectively.

IX. And be it further enacted, That the ſeveral Duties of Cuſtoms granted by this Act, and the Drawbacks allowed, ſhall and may be reſpectively managed, aſcertained, raiſed, levied, collected, anſwered, paid, recovered, and allowed in ſuch and the like Manner, and in and by any and either of the Means, Ways, or Methods, by which the Duties of Cuſtoms impoſed, and the Drawbacks allowed 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, recovered, and allowed; and the ſaid Goods, Wares, or Merchandize ſo by this Act reſpectively made chargeable with Duties of Cuſtoms, or entitled to Drawbacks thereof on Exportation, 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 and Drawbacks of Cuſtoms hereby reſpectively charged and allowed, (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 and Drawbacks to be paid and allowed according to 27 *Geo.* III, Cap. 13.

Goods, *&c.* ſubject to the Regulations provided by Law before paſſing this Act, *&c.*

X. 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

Duties to be paid into the Exchequer,

poſed 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. and carried to the Conſolidated Fund.

XI. 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 increaſed Charge occaſioned by any Loan to be made or Stock created, or 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 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. Application of the Duties.

XII. And whereas Doubts have ariſen with reſpect to the Application of the Profit to ariſe to the Publick by the Proviſions in an Act, paſſed in the laſt Seſſion of Parliament, intituled, *An Act for the Reduction of the Drawbacks and Bounties now allowed on the Exportation of Sugar*; be it therefore enacted, That, from and after the paſſing of this Act, ſo much of the before recited Act, as directs the Application and ſetting apart of the ſeveral Sums of Money therein mentioned and deſcribed, ſhall be repealed; and that the Sum of Twenty-nine thouſand one hundred and ſixty-nine Pounds One Shilling and Five-pence, being One-fourth Part of the Sum of One hundred and ſixteen thouſand ſix hundred and ſeventy-ſix Pounds Five Shillings and Eight-pence, the annual average Amount of the Saving to the Publick, at the Rate of Reductions of Bounties and Drawbacks by the before recited Act, according to the Average of the Exportation of Sugars for Three Years previous to the Fifth Day of *January* One thouſand ſeven hundred and ninety-ſix, ſhall Quarterly, upon the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, in every Year, during the Period of Nine Years, be ſet apart from the Money paid into the Receipt of His Majeſty's Exchequer ariſing from the Duties of Cuſtoms; and the ſaid Sum of One hundred and ſixteen thouſand ſix hundred and ſeventy-ſix Pounds Five Shillings and Eight-pence, ſhall be deemed an Addition made to the Revenue, for the Purpoſe of defraying the encreaſed Charge occaſioned by any Loan made, or Stock created, by virtue of any Act or Acts paſſed in the laſt Seſſion of Parliament; and that there ſhall be provided and kept, in the Office of the Auditor of the Receipt of His Majeſty's Exchequer, during the ſaid Period of Nine Years, a Book or Books, in which the Monies ſo ſet apart, and ariſing from the ſaid Reduction of Drawback and Bounties, ſhall, together

36 *Geo.* III. Cap. 18, recited, and ſo much thereof as directs the Application of Money therein mentioned repealed, and the Application to be made as herein mentioned.

together with the Monies ariſing from any other Rates or Duties granted in the laſt 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.

FINIS.