ANNO TRICESIMO OCTAVO

# GEORGII III. REGIS.

## C A P. LXVIII.

**An Act for regulating the Payment, until Two Months after the Commencement of the next Seſſion of Parliament after the End of the preſent War, of the Duties on Cinnamon, Cloves, Nutmegs, and Mace, and for granting to His Majeſty additional Duties thereon. [21ſt *June* 1798.]**

Preamble.

WHEREAS the United Company of Merchants of *England* trading to the *Eaſt Indies*, have lately imported into this Kingdom a large Quantity of Cinnamon, Cloves, Nutmegs, and Mace, upon which certain Duties are now chargeable according to the Weight thereof, and the Exporters of ſuch Goods would, if ſuch Duties had been duly paid, be entitled to certain Drawbacks upon the Exportation thereof, which Goods now remain in the Warehouſes of the ſaid United Company, under the joint Locks of His Majeſty and the ſaid United Company, without the ſaid Duties having been paid thereon: And whereas it is expedient, under the preſent Circumſtances, that ſome new Proviſion ſhould be made reſpecting the Duties on the ſaid Cinnamon, Cloves, Nutmegs, and Mace, ſo imported and warehouſed as aforeſaid, and alſo in reſpect of ſuch Goods of the ſame Nature, which hereafter, during the Continuance of this Act, ſhall be imported by the ſaid Company: May it therefore pleaſe 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 Duties on Cinnamon, &c. imported by the *East India* Company and now warehouſed, or hereafter imported, not payable till ſold at the publick Sales of the Company.

the ſame, That no Part of the Duties now payable by Law, in reſpect of any Cinnamon, Cloves, Nutmegs, or Mace, which have been imported by the ſaid United Company, and which, on and immediately before the paſſing of this Act, ſhall remain in their Warehouſes, under the joint Locks of His Majeſty and the ſaid Company, and on which the Duties of Cuſtoms ſhall not have been paid, or in reſpect of any Cinnamon, Cloves, Nutmegs, or Mace, which hereafter, during the Continuance of this Act, ſhall be imported into this Kingdom by the ſaid United Company, ſhall be paid, or become payable, unleſs and until any ſuch Goods ſhall be ſold at the publick Sales of the ſaid United Company, and then ſuch Duties ſhall be paid thereon, and in the Manner herein-after provided; any Bond or Security, Law, Statute, or Uſage, to the contrary notwithſtanding.

Cinnamon, *etc.* ſo imported may, on Entry, be landed without Payment of Duty, on being immediately warehouſed after the Weight is taken.

II. And be it further enacted, That, from and after the paſſing of this Act, and during the Continuance thereof, all the Cinnamon, Cloves, Nutmegs, and Mace, which ſhall be imported into this Kingdom by the ſaid United Company, ſhall and may, upon the Importation thereof into this Kingdom, upon due Entry thereof, be forthwith landed from on board the Ship or Veſſel in which the ſame ſhall have been ſo imported, in the Preſence of the proper Officer or Officers of the Cuſtoms, without Payment of any Duty whatever, except as herein is provided: Provided always, That an exact Account ſhall be taken of the Weight thereof, and entered in a Book to be kept for that Purpoſe by the proper Officer or Officers of the Cuſtoms, and that all ſuch Goods ſhall, upon landing, be immediately lodged and ſecured under the joint Locks of His Majeſty and of the ſaid United Company, in ſuch Warehouſes as ſhall be fit for that Purpoſe, to be provided at the ſole Expence of the ſaid United Company, with the Approbation of the Commiſſioners of His Majeſty's Cuſtoms in England, or any Three or more of them.

On Sale of ſuch Cinnamon, &c. and Entry for Exportation, there ſhall be paid 2*l.* 10*s.* *per Centum* of the Value;

III. And be it further enacted, That when and as often as any Cinnamon, Cloves, Nutmegs, and Mace, ſo imported by the ſaid United Company as aforeſaid, and which, on or immediately before the paſſing of this Act, ſhall remain in their Warehouſes, under the joint Locks of His Majeſty and the ſaid United Company, and on which the Duties of Cuſtoms ſhall not have been paid, and any Cinnamon, Cloves, Nutmegs, and Mace, which hereafter, during the Continuance of this Act, ſhall be imported into this Kingdom by the ſaid United Company, ſhall, from Time to Time, be ſold by the ſaid United Company at their publick Sales, there ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, whenever the ſame ſhall reſpectively be duly entered for Exportation from the Warehouſes of the ſaid Company, and not before, the Sum of Two Pounds and Ten Shillings of lawful Money of *Great Britain*, for every One hundred Pounds of the true and real Value of ſuch Goods according to the groſs Price at which ſuch Goods ſhall have been reſpectively ſold at ſuch publick Sales, and ſo in Proportion for a greater or leſs Value than One hundred Pounds; ſuch Duty to be paid by the reſpective Perſons who ſhall enter ſuch Goods for Exportation from the ſaid Warehouſes.

and if taken out of Warehouſes for

IV. And be it further enacted, That if ſuch Goods, or any Part thereof, ſhall be intended to be taken out of ſuch Warehouſes in which

the ſame are or ſhall be lodged, to be uſed or conſumed in this Kingdom, the Perſon or Perſons, who ſhall ſo intend to take the ſame out of ſuch Warehouſes, ſhall, before the ſame ſhall be delivered from thence, pay to the proper Officer of His Majeſty's Cuſtoms the full Duties payable by Law on the Importation into *Great Britain* of ſuch Cinnamon, Cloves, Nutmegs, and Mace, reſpectively, ſo intended to be taken out of ſuch Warehouſe as aforeſaid; provided that ſuch Cinnamon, Cloves, Nutmegs, and Mace, or ſuch Part thereof which ſhall be ſo exported, ſhall be duly entered for Exportation, and regularly ſhipped and exported according to the Laws now in force, or which ſhall be in force at the Time of exporting the ſame, and under ſuch Security as is now required by Law on the Exportation of Pepper from the Warehouſes of the ſaid Company.

Home Conſumption, the Duties payable on Importation ſhall then be paid.

Cinnamon, &c. to be duly entered for Exportation, &c.

V. Provided always, and be it further enacted, That in caſe any Cinnamon, Cloves, Mace, or Nutmegs, on which the full Duties due and payable by Law at and immediately before the paſſing this Act ſhall have been paid, and which ſhall have been taken out of the Warehouſe in which the ſame had been ſecured, ſhall be afterwards exported from this Kingdom, the Exporter or Exporters thereof ſhall be allowed ſuch and the like Drawbacks as would have been allowed on the due Exportation of any ſuch Articles reſpectively, in caſe this Act had not been made.

If Cinnamon, &c. on which the Duties ſhall have been paid, and ſhall have been taken out of a Warehouſe, ſhall be afterwards exported, a Drawback to be allowed.

VI. And be it further enacted, That all the Monies ariſing by the Duty hereby granted ſhall be paid into the Receipt of His Majeſty's Exchequer, and carried to and made Part of the Conſolidated Fund.

Duties to be carried to the Conſolidated Fund.

VII. And be it further enacted, That this Act ſhall continue in force during the Continuance of the preſent War, and from thence until the Expiration of Two Months next after the Commencement of the next Seſſion of Parliament after the End of ſuch War.

Continuance of Act.

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