ANNO TRICESIMO NONO & QUADRAGESIMO

GEORGII III. REGIS.

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CAP. LX.

An Act to lessen the Duties on Wine and Spirits the Produce of the *British* Settlement of the *Cape of Good Hope*; and to empower the Importers to land the same before Payment of the Duties of Excise, and to lodge the same in Warehouses; and to allow the same to be shipped free of Duty as Stores, to be consumed on board Merchants Ships on their Voyages. [30th *June* 1800.]

Preamble.

WHEREAS the Castle, Town, and Settlement of the *Cape of Good Hope*, with the Territories and Dependencies thereof, are now in the Possession of His Majesty; and for the Encouragement of the Trade and Commerce to and from the same, it is expedient to lessen the Duties payable on the Importation of Wine and Spirits, the Produce of the said Settlement, or the Territories or Dependencies thereof, and to make such Provisions as are herein-after mentioned: Be it therefore

6 H enacted

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 no Wine of the Produce of the *Britiſh* Settlement of the *Cape of Good Hope*, or the Territories or Dependencies thereof, and which, from and after the Fifth Day of *July* One thouſand eight hundred, ſhall be imported into the Kingdom of *Great Britain*, ſhall be ſubject or liable to any greater or higher Duty or Duties, but the ſame ſhall be ſubject and liable to the ſame or the like Duties as are by Law impoſed for or in reſpect of *Portugal* Wine imported into this Kingdom; and upon the Exportation of any ſuch Wine, of the Produce of the ſaid Settlement, Territories, or Dependencies, and for or in reſpect whereof the Duties by this Act directed ſhall have been paid, and which ſhall be exported as Merchandize to any Port or Place beyond the Seas, there ſhall be paid and allowed the ſame or the like Drawback and Drawbacks as are by Law directed to be paid or allowed for or in reſpect of *Portugal* Wine exported from *Great Britain* as Merchandize to ſuch Port or Place, any Acts or Act of Parliament to the contrary in anywiſe notwithſtanding.

From *July* 5, 1800, Wine of the *Cape of Good Hope* imported into *Great Britain*, to be liable to the ſame Duties, and the ſame Drawback to be allowed on Exportation, as *Portugal* Wine.

II. And be it further enacted, That the Duties by this Act payable for or in reſpect of Wine of the Produce of the ſaid Settlement of the *Cape of Good Hope*, or the Territories or Dependencies thereof, ſhall be allowed for or in reſpect of ſuch 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 like Manner and under the like Proviſions, Conditions, and Reſtrictions, as a Drawback of the former Duties paid on the Importation of Wines into *Great Britain* are directed to be allowed 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*; or by another Act, paſſed in the Thirty-fifth Year of the Reign aforeſaid, intituled, *An Act for granting to His Majeſty additional Duties of Exciſe on Foreign Wines and Sweets.*

A Drawback of the Duties to be allowed on Wine for the Conſumption of Naval Officers on board Ships, as permitted by 33 *Geo.* III, Cap. 48, and 35 *Geo.* III, Cap. 10.

III. And be it further enacted, That no Spirits of the Produce of the ſaid Settlement, Territories, or Dependencies, and which ſhall, from and after the ſaid Fifth Day of *July* One thouſand eight hundred, be imported directly from thence into this Kingdom, ſhall be ſubject or liable to any greater or higher Duty or Duties of Cuſtoms or Exciſe, but the ſame ſhall be ſubject and liable to the ſame or the like Duties of Cuſtoms and Exciſe, as are or ſhall be by Law impoſed for or in reſpect of Rum or Spirits of the Growth, Produce, and Manufacture of the *Britiſh* Sugar Plantations in the *Weſt Indies*, imported into this Kingdom directly from the ſaid Sugar Plantations; and upon the Exportation of any ſuch Spirits of the Produce of the ſaid Settlement, Territories, or Dependencies, and for or in reſpect whereof the Duties of Cuſtoms by this Act directed ſhall have been paid, and which ſhall be exported as Merchandize to foreign Parts, there ſhall be paid and allowed a Drawback of ſuch

Spirits of the Cape to be liable to the ſame Duties on Importation, and the ſame Drawback to be allowed on Exportation, as Spirits of the *Britiſh Weſt India* Plantations;

Cuſtoms Duty, any Act or Acts of Parliament to the contrary notwithſtanding.

and the Duties of Exciſe thereon may be bonded in the ſame Manner.

IV. And be it further enacted, That the Duties of Exciſe by this Act directed for or in reſpect of Spirits imported directly from the ſaid Settlement, Territories, or Dependencies, may be bonded and ſecured, and ſhall be paid and payable in ſuch Manner only, and under ſuch Regulations and Reſtrictions as the Duties of Exciſe impoſed for or in reſpect of Spirits, being of the Growth, Produce, and Manufacture of the *Britiſh* Sugar Plantations in the *Weſt Indies* may be now bonded and ſecured, and are by Law paid and payable.

Regulations reſpecting imported Spirits of the *Britiſh Weſt India* Plantations to be applied to Spirits from the Cape;

V. And be it further enacted, That all and ſingular the Rules, Regulations, Reſtrictions, Proviſions, Clauſes, Matters, and Things, which in or by any Act or Acts of Parliament now in force are contained, provided, ſettled, or eſtabliſhed, for or in reſpect of the importing Rum or Spirits of the Growth, Produce, and Manufacture of the *Britiſh* Sugar Plantations in the *Weſt Indies*, or landing the ſame before Payment of the Duties of Exciſe, or lodging or ſecuring the ſame in Warehouſes for that Purpoſe provided, upon the Proprietor or Importer giving Bond as therein required; and all and ſingular the Fines, Penalties, and Forfeitures for or in reſpect thereof, ſhall be uſed, applied, practiſed, and put in Execution for or in reſpect of Spirits imported directly from the ſaid Settlement of the *Cape of Good Hope*, or the Territories or Dependencies thereof, as fully and effectually to all Intents and Purpoſes as if all and every the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, Forfeitures, Clauſes, Matters, and Things were particularly repeated and re-enacted in this preſent Act.

and the Duties to be allowed on ſhipping thereto be conſumed in Voyages as for *Weſt India* Spirits.

VI. And be it further enacted, That the Duties of Exciſe and Cuſtoms by this Act directed for or in reſpect of Spirits imported from the ſaid Settlement, Territories, or Dependencies, ſhall be allowed on the Shipping thereof as Stores, to be ſpent and conſumed on board in any Voyage to Parts beyond the Seas, in the ſame Manner as the ſaid Duties impoſed for or in reſpect of Rum or Spirits of the Growth, Produce, and Manufacture of the *Britiſh* Sugar Plantations in the *Weſt Indies*, imported into this Kingdom directly from the ſaid Sugar Plantations, are by Law directed to be allowed.

Wine and Spirits of the Cape condemned as Prize and taken out of any Warehouſe for Home Conſumption to be ſubject to the Duties impoſed by this Act.

VII. And be it further enacted, That all Wine and Spirits of the Produce of the ſaid Settlement of the *Cape of Good Hope*, or the Territories or Dependencies thereof, which ſhall be 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 Duties of Cuſtoms and Exciſe by this Act impoſed, or directed to be paid for or in reſpect of Wine or Spirits reſpectively the Produce of the ſaid Settlement, Territories, or Dependencies, imported; and ſuch Duties ſhall be paid and payable by ſuch Perſons, and in ſuch Manner

Manner as the former Duties, by the ſaid Act of the Thirty-third Year aforeſaid impoſed, are payable by Law.

The Duties of Cuſtoms payable under this Act and the Drawbacks allowed to be managed as former Duties and Drawbacks, &c.

VIII. And be it further enacted, That the Duties of Cuſtoms payable under or by virtue of this Act, for or in reſpect of Wine or Spirits reſpectively, the Produce of the ſaid Settlement of the *Cape of Good Hope*, or the Territories or Dependencies thereof, ſhall be managed, aſcertained, raiſed, levied, collected, 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 former Duties of Cuſtoms for or in reſpect of ſuch Wines and Spirits reſpectively were or ought to be managed, aſcertained, raiſed, levied, collected, anſwered, and paid; and the Drawbacks of Cuſtoms payable or allowable under or by virtue of this Act, for or in reſpect of any ſuch Wine or Spirits reſpectively, exported as Merchandize, ſhall be paid or allowed in ſuch and the like Manner, and in or by any or either of the Means, Ways, or Methods by which the former Drawbacks of the Cuſtoms for and in reſpect of ſuch Wines or Spirits reſpectively exported as Merchandize, were or ought to be paid or allowed; and that all ſuch Wine and Spirits reſpectively, for or in reſpect whereof, any Duty of Cuſtoms is by this Act impoſed or made payable, or for or in reſpect whereof any Drawback of Cuſtoms is by this Act directed to be paid or allowed, ſhall be, and ſuch Wine and Spirits reſpectively are hereby made ſubject and liable 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 immediately before the ſaid Fifth Day of *July* One thouſand eight hundred, reſpecting the Revenue of Cuſtoms; and all and every Fine, Penalty, or Forfeiture of any Nature or Kind whatever, for any Offence whatever committed againſt or in Breach of any Act or Acts of Parliament in force immediately before the ſaid Fifth Day of *July* One thouſand eight hundred, 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, (unleſs where expreſsly altered by this Act), ſhall and the ſame are hereby reſpectively directed and declared to extend to, and the ſame ſhall reſpectively be applied, practiſed, and put in Execution for and in reſpect of the ſeveral Duties of Cuſtoms by this Act impoſed or directed to be paid, and Drawbacks of Duties of Cuſtoms by this Act granted, or directed to be paid or allowed, in as full and ample Manner, to all Intents and Purpoſes whatever, as if all and every the ſaid Acts, Clauſes, Conditions, Rules, Regulations, Reſtrictions, Proviſions, Powers, Directions, Fines, Penalties, and Forfeitures reſpectively, were particularly repeated and re-enacted in the Body of this Act.

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

IX. And be it further enacted, That ſuch of the Duties of Cuſtoms as ſhall ariſe, or become payable in that Part of *Great Britain* called *England*, under or by virtue of this Act, for or in reſpect of Wine or Spirits reſpectively, the Produce of the ſaid Settlement of the *Cape of Good Hope*, or the Territories or Dependencies thereof, 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 payable 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 Duties of Exciſe as ſhall ariſe or become payable in that Part of *Great Britain* called *England*, under or by virtue of this Act, for or in reſpect of Wine or Spirits reſpectively the Produce of the ſaid Settlement, or the Territories or Dependencies thereof, ſhall be under the Management of the Commiſſioners of Exciſe in *England* for the Time being, and ſuch thereof as ſhall ariſe or become payable in that Part of *Great Britain* called *Scotland*, ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being.

The Duties of Exciſe and Drawbacks to be ſubject to the Regulations reſpecting Wines and Spirits.

X. And be it further enacted, That the ſaid Duties of Exciſe reſpectively ſhall be raiſed, levied, collected, and paid, under and ſubject to the Rules, Regulations, Reſtrictions, Proviſions, (except where any Alteration therein is expreſsly made by this Act), Fines, Penalties, and Forfeitures, which, in or by any Act or Acts of Parliament in force at the Time of paſſing this Act, are contained, provided, ſettled, or eſtabliſhed for or in reſpect of any of the Duties on Foreign Wine and Spirits reſpectively, or for detecting or puniſhing Frauds relating thereto, and the Drawbacks of Exciſe by this Act directed to be paid or allowed for or in reſpect of any ſuch Wine, ſhall be paid and allowed, under and ſubject to the Rules, Regulations, Reſtrictions and Proviſions, Fines, Penalties, and Forfeitures, which, in or by any Act or Acts of Parliament in force immediately before the paſſing of this Act, are contained, provided, ſettled, or eſtabliſhed, for or in reſpect of the Allowance or Payment of the Exciſe Drawbacks of the Duties on Wines; and the ſaid Rules, Regulations, Reſtrictions, and Proviſions, ſhall, and the ſame reſpectively are hereby declared to be and remain in full Force and Effect, and ſhall be uſed, applied, and put in Execution for the Purpoſes of ſuch Duties and Drawbacks of Exciſe as fully and effectually to all Intents and Purpoſes as if the ſaid Rules, Regulations, Reſtrictions, and Proviſions, Fines, Penalties, and Forfeitures, were particularly repeated and re-enacted in this preſent Act.

12 *Car.* II, Cap. 24, and all other Acts relating to the Exciſe, to extend to this Act.

XI. 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 or eſtabliſhed for managing, raiſing, levying, collecting, mitigating, or recovering, adjudging or aſcertaining the Duties thereby granted, or any of them, (other than and in ſuch Caſes for which other Penalties or Proviſions are made and preſcribed by this Act), ſhall be uſed, practiſed, and put in Execution in and for the managing, raiſing, levying, collecting, mitigating, recovering, and paying the Duties of Exciſe by this Act impoſed or directed to be paid, as fully and effectually to all Intents and Purpoſes whatever, 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 under this Act how to be applied.

XII. And be it further enacted, That the ſeveral Duties by this Act impoſed or directed to be paid, ſhall be appropriated and applied in like Manner as the Duties reſpectively by this Act repealed or leſſened were, by the former Laws relating thereto reſpectively in force immediately before the Commencement of this Act, appropriated and applied.

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