Anno ſexto

Georgii III. Regis.

CAP. XLVI.

An Act for explaining Part of an Act made in the Second Year of the Reign of His preſent Majeſty, relating to the Removal for Home Conſumption of Spirits made for Exportation; for laying an additional Duty upon the Importation of Silk Crapes and Tiffanies; for allowing the Exportation of a certain Quantity of Gum Senega and Gum Arabic to *Ireland*, free of Duty, for the Uſe of the Manufacturers there; for permitting the Importation into this Kingdom, from the *Iſle of Man*, of a certain Quantity of Bugles; and for altering certain Regulations relating to the Tonnage of Ships exporting and importing Spirits.

Preamble, reciting Clause in Act 2 *Geo.* III.



WHEREAS by a Clause in an Act of Parliament passed in the Second Year of the Reign of His present Majesty, intituled, An Act for more effectually preventing the excessive Use of Spirituous Liquors for Home Consumption, by laying additional Duties upon Spirits made in *Great Britain*, or imported into the same; and for better regulating and encouraging the Exportation of *British* made Spirits; and for securing the Payment of the Duties upon Spirituous Liquors; it was, amongst other Things, provided and enacted, That if any Distiller or Distillers for Exportation, after he, she, or they, have deposited any Spirits made for Exportation (whether raw or rectified) in manner as by the said Act is directed, in a Warehouse or Warehouses, should be desirous of using any such Spirits for Home Consumption, and should signify such his, her, or their Desire to the Commissioners of Excise for the time being, it should and might be lawful for the said Commissioners, or any Two of them, to direct the Quantity of Spirits so desired to be taken out of such Warehouse or Warehouses, and delivered to such Distiller or Distillers, he, she, or they, having first duly paid to the proper Officer of Excise appointed to receive the Duties on Low Wines and Spirits, the Sum of Forty Pounds Ten Shillings for each Ton of such Spirits of the Strength they were taken into such Warehouse, videlicet, One to Six under Hydrometer Proof: And whereas Doubts have arisen whether, by virtue of the above recited Clause, any Spirits made for Exportation, other than Spirits made from Corn, may be delivered out of such Warehouse or Warehouses to be used for Home Consumption, on Payment of Forty Pounds Ten Shillings for each Ton thereof: Now, for obviating such Doubts for the future, may it please your Majesty, that it may be enacted and declared; and be it enacted and declared, by the King's most Excellent

cellent 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 the Power granted by the ſaid recited Clauſe to remove Spirits made for Exportation from ſuch Warehouſes, to be uſed for Home Conſumption, on Payment of Forty Pounds Ten Shillings for each Ton of ſuch Spirits, was intended to extend to ſuch Spirits as are made from Corn, Malt, or Melaſſes, and to ſuch Spirits only.

Power granted by the recited Clauſe declared to extend to ſuch Spirits only as are made from Corn, Malt, or Melaſſes.

Provided always, That no leſs Quantity than a Ton of ſuch Spirits ſhall be taken out of any ſuch Warehouſe, at any One Time, for Home Conſumption.

Not leſs than 1 Ton to be taken out at a Time for Home Conſumption.

And whereas the laying an additional Duty on Silk Crapes and Tiffanies of the Manufacture of Italy, may encourage the Manufacture of ſuch Crapes and Tiffanies in this Kingdom; be it enacted by the Authority aforeſaid, That from and after the Firſt Day of Auguſt, One thouſand ſeven hundred and ſixty ſix, there ſhall be paid to his Majeſty, his Heirs, and Succeſſors, for every Pound Weight of Silk Crapes and Tiffanies of the Manufacture of Italy imported into Great Britain (each Pound containing Sixteen Ounces) the Sum of Seventeen Shillings and Six Pence, over and above all other Rates and Duties by any Act or Acts of Parliament impoſed thereupon; and that the ſaid additional Duty by this Act granted, ſhall be raiſed, levied, collected, and paid, in ſuch Manner as the Duties now payable upon Silk Crapes and Tiffanies of the Manufacture of Italy, have been raiſed, levied, collected, and paid; and all Monies which ſhall and may ariſe out of the ſaid additional Duty, ſhall be carried to, and made Part of, the Fund commonly called The Sinking Fund; and the ſame ſhall be deemed and taken to be Part of the ſame Sinking Fund, and ſhall be iſſued and applied to ſuch Uſes and Purpoſes as the ſeveral Exceſſes, Surpluſſes, or Overplus Monies, compoſing the Sinking Fund, are or may be iſſued and applied; and all Proviſions of or in every Act, Law, or Statute, now in Force, for raiſing, levying, collecting, and paying, the

From and after 1 *Auguſt*, 1766, an additional Duty of 17*s.* 6*d.* *per lb* is to take Place on all *Italian* Silk Crapes and Tiffanies imported;

the Monies to be carried into, and made Part of, the Sinking Fund.

Duties already impoſed on Silk Crapes and Tiffanies of the Manufacture of Italy, ſhall be in full Force, and ſhall be put in Execution, for raiſing, levying, collecting, and paying, the additional Duty by this Act granted, as fully and effectually, to all Intents and Purpoſes, as if the ſame had been particularly repeated and re-enacted in this Act.

A Drawback of One Half of the additional Duty to be allowed upon the Exportation thereof.

Provided always, and be it further enacted by the Authority aforeſaid, That from and after the ſaid First Day of Auguſt, One thouſand ſeven hundred and ſixty ſix, upon the Exportation of ſuch Silk Crapes and Tiffanies, which ſhall have paid the ſaid Duty by this Act impoſed, there ſhall be allowed a Drawback of One Half of the ſaid additional Duty of Seventeen Shillings and Six Pence upon every Pound Weight of ſuch Crapes and Tiffanies ſo exported (each Pound containing Sixteen Ounces) which ſaid Drawback ſhall be made or allowed according to ſuch Rules and Methods as Drawbacks are allowed by any Law now in Force relating to the Cuſtoms on the Exportation of ſuch Silk Crapes and Tiffanies.

From and after 14 *June*, 1766, Liberty given to export to *Ireland* any Quantity of Gum Senega or Gum Arabic, not exceeding 30 Tons in any One Year;

And be it further enacted by the Authority aforeſaid, That from and after the Fourteenth Day of June, One thouſand ſeven hundred and ſixty ſix, it ſhall and may be lawful to and for any of His Majeſty's Subjects, being Natives of Great Britain or Ireland, to export from Great Britain to Ireland, to be uſed in the Linen Manufactures of that Kingdom, any Quantity of Gum Senega or Gum Arabic, ſo that the whole Quantity to be exported of both the ſaid Gums, do not exceed Thirty Tons Weight Avoirdupois in any One Year, without paying any Cuſtom or Duty for or upon the Exportation thereof; provided Notice be firſt given to the Commiſſioners of His Majeſty's Treaſury, or the Lord High Treaſurer for the time being, of the Quantity of ſuch Gums reſpectively ſo intended to be exported, with the Name of the Ship and Maſter in which the ſame is to be laden, and the Port in Ireland to which the ſame is intended to

Licence being firſt had from the Treaſury;

be carried; and a Licence for that Purpoſe is taken under the Hands of the ſaid Commiſſioners of the Treaſury, or any Three or more of them, or the ſaid High Treaſurer for the time being, which Licence he or they is and are hereby reſpectively authorized and impowered to grant; any Law, Cuſtom, or Uſage, to the contrary notwithſtanding.

and the Exporter giving Bond with Security for the due landing, &c. thereof,

And it is hereby further enacted by the Authority aforeſaid, That, before any ſuch Gums reſpectively ſhall be ſhipped or laden on Board any Ship or Veſſel in Great Britain, to be exported to Ireland, by virtue of ſuch Licence as aforeſaid, the Exporter ſhall give Bond, with ſufficient Security, to His Majeſty, His Heirs, and Succeſſors, in the Sum of Three Pounds and Ten Shillings for every Hundred Weight of ſuch Gums reſpectively, that the ſame, and every Part thereof, ſhall (the Danger of the Seas excepted) be well and truly exported to, and landed at ſome Port in, the Kingdom of Ireland, to be named and expreſſed in ſuch Bond; and, upon landing, be immediately lodged and ſecured in ſuch Warehouſe belonging to His Majeſty, His Heirs, and Succeſſors, as the Commiſſioners of His Majeſty's Revenue in Ireland, or any Three or more of them for the time being, ſhall direct and appoint; and to produce, within Twelve Months from the Date of each reſpective Bond, to the Commiſſioners of the Cuſtoms, or the Principal Officers of the Cuſtoms, at the Port where ſuch Bond ſhall have been given, a Certificate under the Hands and Seals of the Collector and Comptroller, or other Principal Officers of the Cuſtoms, at the Port where ſuch Gums reſpectively ſhall be landed and ſecured, that the ſame have been ſo landed and delivered into their Cuſtody and Poſſeſſion; and the ſaid Gums ſhall not be afterwards taken out of ſuch Warehouſe, until the Owner or Proprietor of ſuch Gums reſpectively ſhall have given Bond, with ſufficient Security, to His Majeſty, His Heirs, and Succeſſors, in the Sum of Fifty Pounds for every Hundred Weight of ſuch Gums reſpectively, not to export the ſame again from the Kingdom

and warehouſing the ſame;

and producing a Certificate within 12 Months.

Gums not to be taken out of the King's Warehouſes, till Bond and Security be given not to export the ſame,

but to use or dispose of the same for the Linen Manufactures of the Kingdom, &c.

Kingdom of Ireland, but to use, sell, or dispose of, the same in or for the Linen Manufactures of the said Kingdom, and for no other Use or Purpose whatsoever; and that he will not sell such Gums for any greater Price than he paid for the same; which last mentioned Bond shall continue in Force for One Year from and after the Date thereof; and in case no Fraud shall appear within that Time, it shall and may be lawful for the Commissioners of His Majesty's Revenue in Ireland, or any Three or more of them, to direct the said Bond to be delivered up and cancelled.

Commissioners of the Customs impowered to grant a Licence to import a certain Quantity of Bugles from the *Isle of Man*.

And be it further enacted by the Authority aforesaid, That it shall and may be lawful for the Commissioners of the Customs in that Part of Great Britain called England, or any Three or more of them, at any Time before the Twenty first Day of July, One thousand seven hundred and sixty six, but no longer, to grant Licence without Fee or Reward, in such Cases as they shall think proper, to any Person or Persons to import into any Port in England from the Isle of Man, in British Ships navigated according to Law, any Quantity of Bugles, not exceeding in the Whole Twenty five thousand Pounds Weight Avoirdupois, which were imported into the said Isle of Man before the First Day of March, One thousand seven hundred and sixty five; so as Notice be given to the said Commissioners of the Quantities and Package of such Bugles so intended to be imported, together with the Marks and Numbers thereof, with the Name of the Ship and Master in which the same are intended to be laden, and the Port into which they are intended to be brought, and Proof be made by Oath of the Proprietor (or if the Proprietor be a Quaker, by his Affirmation) and by the Oath of One other credible Person, of the Time when the Bugles, for which such Licence is desired, were imported into the said Isle of Man.

Upon Entry of the Bugles,

And be it further enacted, That upon Entry of any such Bugles, the Licence granted for importing the same shall

ſhall be delivered up by the Maſter, or other Perſon taking Charge of the Veſſel, to the Collector or other Principal Officer of the Cuſtoms at the Port of Importation, to be by ſuch Officer tranſmitted to the ſaid Commiſſioners of the Cuſtoms to be cancelled; and the ſaid Bugles ſhall be liable to the ſame Duties, Reſtrictions, and Regulations, in all Reſpects, as Bugles imported into Great Britain from Foreign Parts are now liable to by Law; any Law, Cuſtom, or Uſage, to the contrary notwithſtanding. the Licence for Importation to be delivered up. Bugles liable to Duties, &c.

And whereas by an Act made in the Thirty third Year of His late Majeſty King George the Second, intituled, An Act for preventing the exceſſive Uſe of Spirituous Liquors, by laying additional Duties thereon; for ſhortening the Prohibition of making Low Wines and Spirits from Wheat, Barley, Malt, or other Grain, and from Meal, Flour, and Bran; and for encouraging the Exportation of *Britiſh* made Spirits; and for more effectually ſecuring the Duties payable upon Spirits, and preventing the fraudulent Relanding or Importation thereof; the Exportation, as Merchandize, of Britiſh made Spirits is limited to Veſſels of One hundred Tons at the leaſt: And whereas by another Act made in the ſaid Thirty third Year of His ſaid Majeſty, intituled, An Act for encouraging the Exportation of Rum and Spirits of the Growth, Produce, and Manufacture, of the *Britiſh* Sugar Plantations, from this Kingdom, and of *Britiſh* Spirits made from Melaſſes; the Exportation of Rum and Spirits from this Kingdom, as Merchandize, of the Growth, Produce, and Manufacture, of the Britiſh Sugar Plantations, is alſo limited to Veſſels of One hundred Tons at the leaſt: And whereas by an Act made in the laſt Seſſion of Parliament, intituled, An Act for the better ſecuring, and further Improvement, of the Revenues of Cuſtoms, Exciſe, Inland and Salt Duties; and for encouraging the Linen Manufacture of the Iſle of *Man*; and for allowing the Importation of ſeveral Goods the Produce and Manufacture of the ſaid Iſland, under certain Reſtrictions and Regulations; the Importation into this Kingdom of any Foreign Spirits is limited to Clauſes in Two Acts of 33 *Geo.* II. Act 33 *Geo.* II. & 5 *Geo.* III.

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Vessels of One hundred Tons at the least: And whereas it would be of great Convenience to Trade and Navigation if such Exportation to certain Places, and such Importation, were to be allowed in Vessels of less Burthen than One hundred Tons; be it therefore further enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June, One thousand seven hundred and sixty six, any British made Spirits may be exported as Merchandize from this Kingdom to Africa and Newfoundland, in any Vessel not being of less Burthen than Seventy Tons; and any Rum and Spirits of the Growth, Produce, and Manufacture, of the British Sugar Plantations, may be exported from this Kingdom as Merchandize to Africa, Ireland, and Newfoundland, in any Vessels not being of less Burthen than Seventy Tons; and that any Rum or other Spirits of the Growth and Manufacture of the British Sugar Plantations, may be imported or brought into this Kingdom in any Vessel of not less Burthen than Seventy Tons; all which Exportation and Importation shall, in all other Respects, be made under and subject to the Powers, Authorities, Rules, Regulations, Limitations, Restrictions, Penalties, Forfeitures, Clauses, Matters, and Things, in the said Acts contained respectively, and not otherwise.

From and after 24 *June*, 1766, *British* made Spirits allowed to be exported;

and Rum and Spirits of the *British* Sugar Plantations, to be exported, or imported, in Vessels not less than 70 Tons Burthen.

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FINIS.