Anno ſeptimo

Georgii III. Regis.

CAP. XLVII.

An Act for diſcontinuing the Duties on Log-wood exported; for taking off the Duties on *Succus Liquoritiæ* imported, and for granting other Duties in lieu thereof; for explaining ſuch Parts of Two Acts made in the Tenth and Twelfth Years of the Reign of Queen *Anne*, as relate to certain Duties on Silks, printed, painted, or ſtained, in *Great Britain*; for granting a Duty upon the Exportation of ſuch Rice as ſhall have been imported Duty-free, in purſuance of an Act made in this Seſſion of Parliament; and for more effectually preventing the Wear of Foreign Lace and Needle Work which are prohibited to be imported into this Kingdom.

Preamble.



WHEREAS the discontinuing the Duty payable upon the Exportation of Logwood from this Kingdom, may be a Means of encouraging the Importation thereof; May it 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 same, That from and after the Twentieth Day of July, One thousand seven hundred and sixty seven, the Duty now payable upon Logwood, exported from this Kingdom to any Parts beyond the Seas, shall cease, determine, and be no longer paid or payable; any Law, Custom, or Usage, to the contrary notwithstanding.

From and after 20 *July*, 1767, no Duties to be paid upon the Exportation of Logwood to Foreign Parts;

Provided always, and it is hereby further enacted by the Authority aforesaid, That due Entries shall be made at the Custom-house of all such Logwood, upon which the Duty is taken off by this Act, in the same Manner and Form, expressing the Quantities and Qualities thereof, as was used and practised before the making of this Act; and such Logwood shall be shipped Outwards in the Presence of the proper Officers of the Customs appointed for that Purpose; and the Exportation thereof shall be in British built Ships or Vessels, navigated according to Law; and on Failure of the said Conditions and Directions, or any of them, the said Logwood shall be liable to the same Duty as if this Act had never been made; any thing herein before contained to the contrary notwithstanding.

provided due Entries be made thereof,

and the same be shipped in Presence of an Officer, and in *British* built Vessels;

otherwise to pay Duty.

And whereas Succus Liquoritiæ is rated, in the Book of Rates made in the Twelfth Year of the Reign of King Charles the Second, at One Shilling per Pound Weight; according to which Value, the Duties now payable upon Succus Liquoritiæ, imported into this Kingdom, amount to Seven Pounds, Two Shillings, and Six Pence, for every Hundred Weight thereof: And whereas it has been found, by Experience, that the said Duties are too high; which has induced many Persons to import clandestinely great Quantities of such Succus Liquoritiæ, to the Prejudice of the Revenue and the fair Trader: For Remedy whereof, be it enacted by the Authority aforesaid, That from and after the Twentieth

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Day of July, One thouſand ſeven hundred and ſixty ſeven, the ſeveral Duties payable upon the Importation of Succus Liquoritiæ ſhall ceaſe, determine, and be no longer paid; and, in lieu thereof, there ſhall be paid and payable to his Majeſty, his Heirs, and Succeſſors, for every Hundred Weight Avoirdupois of Succus Liquoritiæ, which, from and after the ſaid Twentieth Day of July, One thouſand ſeven hundred and ſixty ſeven, ſhall be imported into Great Britain, the Sum of Thirty Shillings.

The former Duty on *Succus Liquoritiæ* to ceaſe;

and in lieu thereof 30*s.* *per* Hundred Weight,

And it is hereby further enacted by the Authority aforeſaid, That the ſaid Duty by this Act granted ſhall be paid down in ready Money, without any Diſcount or Allowance; and ſhall not be afterwards drawn back or repaid upon the Exportation of the ſame Goods; and ſhall be raiſed, levied, collected, and paid, in the ſame Manner and Form, and by ſuch Rules, Ways, and Means, and under ſuch Penalties and Forfeitures, as the Duties upon Succus Liquoritiæ hereby determined, or any of them, might have been raiſed, levied, recovered, and paid, if the ſame, or any of them, had continued.

to be paid in ready Money; and without Diſcount; or Drawback on Exportation, &c.

And it is hereby enacted by the Authority aforeſaid, That the Duties to ariſe upon the Importation of Succus Liquoritiæ purſuant to this Act (the neceſſary Charges of Management excepted) ſhall be appropriated and applied, as near as may be, to the ſame Uſes and Purpoſes as the preſent Duties upon Drugs, rated by the Book of Rates made in the Twelfth Year of the Reign of King Charles the Second, are applicable, or ought to be applied.

and to be applied as the preſent Duties upon Drugs.

And whereas by an Act paſſed in the Tenth Year of the Reign of Her late Majeſty Queen Anne, intituled, An Act for laying ſeveral Duties upon all Sope and Paper made in *Great Britain*, or imported into the ſame; and upon Chequered and Striped Linens imported; and upon certain Silks, Callicoes, Linens, and Stuffs, printed, painted, or ſtained; and upon ſeveral Kinds of ſtampt Vellum, Parchment, and Paper, and upon certain printed Papers, Pamphlets, and Advertiſements; for raiſing the Sum of One million eight hundred thouſand Pounds, by way of a Lottery, towards Her Majeſty's Supply; and for licenſing an additional Number of Hackney Chairs; and for charging certain Stocks of Cards and Dice; and for better ſecuring Her Majeſty's Duties to ariſe in the Office of Stamp Duties by Licences for Marriages, and otherwiſe; and for Relief of Perſons who have not claimed their Lottery Tickets in due Time, or have loſt Exchequer Bills or Lottery

Recital of Clauſe in Act 10 *Annæ*;

Tickets; and for borrowing Money upon Stock (Part of the Capital of the *South Sea* Company) for the Uſe of the Public; it is, amongſt other Things, enacted, that there ſhould be raiſed, levied, collected, and paid, to and for the Uſe of Her Majeſty, Her Heirs and Succeſſors, for and upon all Silks, Callicoes, Linens, and Stuffs, of what Kind ſoever, which, at any Time or Times, within or during the Term of Thirty two Years, to be reckoned from the Twentieth Day of July, One thouſand ſeven hundred and twelve, ſhould be printed, ſtained, painted, or dyed, in Great Britain (ſuch Callicoes, Linens, and Fuſtians, as ſhould be dyed throughout of One Colour only; and Stuffs made of Woollen, or whereof the greateſt Part in Value ſhould be Woollen; always excepted) the ſeveral and reſpective Rates and Duties herein after expreſſed (over and above the Duties payable upon the Importation of them, or any of them) that is to ſay,

Duties payable by virtue of the ſaid Act on Silks,

For and upon all Silks ſo printed, ſtained, or painted, in Great Britain (Silk Handkerchiefs excepted) the Sum of Six Pence for every Yard in Length, reckoning Half a Yard for the Breadth.

and on Silk Handkerchiefs.

And for all Silk Handkerchiefs ſo printed, ſtained, or painted, in Great Britain, the Sum of Three Pence for every Yard Square; and in thoſe Proportions for wider or narrower Silks.

Recital of Clauſes in Act 3 *Geo.* I,

And whereas by an Act paſſed in the Third Year of the Reign of His late Majeſty King George the Firſt, intituled, An Act for redeeming the Duties and Revenues which were ſettled to pay off Principal and Intereſt on the Orders made forth on Four Lottery Acts paſſed in the Ninth and Tenth Years of Her late Majeſty's Reign; and for redeeming certain Annuities payable on Orders out of the Hereditary Exciſe, according to a former Act in that Behalf; and for eſtabliſhing a general Yearly Fund, not only for the future Payment of Annuities at ſeveral Rates, to be payable and transferrable at the Bank of *England*, and redeemable by Parliament, but alſo to raiſe Monies for ſuch Proprietors of the ſaid Orders as ſhall chooſe to be paid their Principal and Arrears of Intereſt in Ready Money; and for making good ſuch other Deficiencies and Payments as in this Act are mentioned; and for taking off the Duties on Linſeed imported, and *Britiſh* Linen exported; the ſaid ſeveral Rates and Duties are made perpetual: And whereas by an Act of Parliament made in the Twelfth Year of the Reign of Her ſaid late Majeſty Queen Anne, intituled, An Act for laying additional

& 12 *Annæ*;

tonal Duties on Sope and Paper; and upon certain Linens, Silks, Callicoes, and Stuffs; and upon Starch, and exported Coals; and upon Stampt Vellum, Parchment, and Paper, for raiſing One million four hundred thouſand Pounds, by way of a Lottery, for Her Majeſty's Supply; and for Allowances on exporting made Wares of Leather, Sheep Skins, and Lamb Skins; and for Diſtribution of Four thouſand Pounds due to the Officers and Seamen for Gun Money; and to adjuſt the Property of Tickets in former Lotteries; and touching certain Shares of Stock in the Capital of the *South Sea* Company; and for appropriating the Monies granted to Her Majeſty; it is, amongſt other Things, enacted, That there ſhould be raiſed, levied, collected, and paid, to and for the Uſe of Her Majeſty, Her Heirs, and Succeſſors, for and upon all Silks, Callicoes, Linens, and Stuffs, of what Kind ſoever, which, at any Time or Times within or during the Term of Thirty two Years, to be reckoned from the Second Day of Auguſt, One thouſand ſeven hundred and fourteen, ſhould be printed, ſtained, painted, or dyed, in Great Britain (ſuch Callicoes, Linens, and Fuſtians, as ſhall be dyed throughout of One Colour only; and Stuffs made of Woollen, or whereof the greateſt Part in Value ſhall be Woollen; always excepted) the ſeveral and reſpective Rates and Duties therein and herein after expreſſed (over and above all other Duties payable for the ſame, or any of them) that is to ſay,

For and upon all Silks ſo printed, ſtained, or painted, within or during the Term aforeſaid, in Great Britain (Silk Handkerchiefs excepted) the Sum of Six Pence for every Yard in Length, reckoning Half a Yard for the Breadth. Duties payable by virtue thereof on Silks,

And for all Silk Handkerchiefs ſo printed, ſtained, or painted, within or during the Term aforeſaid, in Great Britain, the Sum of One Penny for every Yard Square; and in thoſe Proportions for wider or narrower Silks. and Silk Handkerchiefs.

And whereas by an Act of Parliament made in the Sixth Year of the Reign of His ſaid late Majeſty King George the Firſt, intituled, An Act for enabling the *South Sea* Company to encreaſe their preſent Capital Stock and Fund, by redeeming ſuch Publick Debts and Incumbrances as are therein mentioned; and for raiſing Money, to be applied for leſſening ſeveral of the Publick Debts and Incumbrances; and for calling in the preſent Exchequer Bills remaining uncancelled; and for making forth new Bills in lieu thereof, to be circulated and exchanged upon Demand The ſaid Rates and Duties made perpetual by Act 6 *Geo.* I.

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at or near the Exchequer; the ſaid ſeveral Rates and Duties laſt mentioned are made perpetual: And whereas ſome Doubts have ariſen, whether Ribbands and Silks ſo printed, ſtained, or painted, being leſs than half a Yard in Breadth, are within the Meaning of the ſaid recited Acts, and liable to the ſaid ſeveral Rates and Duties by the ſaid Acts impoſed: Now, for obviating all ſuch Doubts, be it declared by the Authority aforeſaid, That all Ribbands and Silks printed, ſtained, or painted, in Great Britain, though leſs than Half a Yard in Breadth, are, within the true Intent and Meaning of the ſaid Acts, liable to the ſeveral Rates and Duties by the ſaid Two firſt mentioned Acts impoſed, according to the Proportions in which ſuch Ribbands or Silks are or ſhall be made.

Ribbands and Silks, printed, ſtained, or painted, in *Great Britain*, though leſs than Half a Yard in Breadth, declared to be within the Intent of the Two firſt Acts; and are liable to pay Duties accordingly.

And whereas by an Act made in this preſent Seſſion of Parliament, intituled, An Act for allowing the free Importation of Rice, Sago Powder, and Vermicelli, into this Kingdom, from His Majeſty's Colonies in *North America*, for a limited Time, it is, amongſt other Things, enacted, That it ſhall and may be lawful for any Perſon or Perſons to import into Great Britain, from any of His Majeſty's Colonies in North America, at any Time or Times before the Firſt Day of December, One thouſand ſeven hundred and ſixty ſeven, any Rice, without the Payment of any Subſidy, Cuſtom, Duty, or Impoſition whatſoever: Now, to the End the Advantage intended to this Kingdom, by the ſaid recited Act, may not be evaded by the Exportation of ſuch Rice into Foreign Parts; we Your Majeſty's moſt dutiful and loyal Subjects the Commons of Great Britain, in Parliament aſſembled, do give and grant unto Your Majeſty, and do humbly beſeech Your Majeſty that it may be enacted; and be it enacted by the Authority aforeſaid, That for and upon all Rice which hath been, or ſhall be, imported into this Kingdom Duty-free, by virtue of the ſaid recited Act, and which ſhall be again exported thereout, there ſhall be paid and anſwered to His Majeſty, His Heirs, and Succeſſors, a Subſidy of Poundage of Six Pence in the Pound, according to the Value or Rate ſet upon Rice imported, in the Book of Rates referred to by the Act of the Twelfth Year of King Charles the Second; which ſaid Subſidy of Six Pence in the Pound upon ſuch Rice ſo exported, ſhall be raiſed, levied, collected, and recovered, by ſuch Ways and Means, and under ſuch Rules, Regulations, Penalties, and Forfeitures, as the Subſidy or Poundage for any Goods or Merchandizes exported from Great Britain, may be

Clauſe in an Act of this Seſſion.

Rice imported Duty free by virtue of the ſaid Act, and what ſhall be again exported, is to pay a Duty *ac Valorem* of 6*d.* in the Pound;

raiſed, levied, collected, or recovered, by any Act of Parliament now in Force, as fully and effectually, to all Intents and Purpoſes, as if the ſeveral Clauſes, Powers, Directions, Penalties, and Forfeitures, relating thereto, were particularly repeated and again enacted in the Body of this preſent Act.

And be it further enacted by the Authority aforeſaid, That the ſaid Duties granted by this Act upon Rice exported, ſhall (the neceſſary Charges of Management excepted) be paid into the Receipt of his Majeſty's Exchequer, and be there reſerved for the Diſpoſition of Parliament. Money to be paid into the Exchequer, and reſerved for the Diſpoſition of Parliament.

And whereas the permitting Foreign Lace made of Silk or Thread, and Foreign Needle-work, to be worn or uſed in Great Britain, after the ſame has been ſeized and condemned, gives the unfair Dealer in thoſe Commodities, Opportunity to ſecure from Seizures great Quantities thereof, which are clandeſtinely imported: Now, to prevent a Practice ſo very prejudicial to the Publick Revenue, and the Manufacturers of ſuch Goods in this Kingdom; be it therefore enacted by the Authority aforeſaid, That from and after the Seventh Day of July, One thouſand ſeven hundred and ſixty ſeven, no Foreign Lace made of Silk or Thread, or Foreign Needle-work, which ſhall have been, or ſhall be, ſeized and condemned in Great Britain, for any Cauſe of Forfeiture, ſhall be ſold or delivered out of any Cuſtom-houſe Warehouſe wherein the ſame ſhall be ſecured, otherwiſe than on Condition to be exported under the like Securities, Regulations, and Reſtrictions, Penalties, and Forfeitures, as are preſcribed by Law, for the due Exportation of Eaſt India Goods prohibited to be worn or uſed in Great Britain; any Law, Cuſtom, or Uſage to the contrary notwithſtanding. No Foreign Lace of Silk or Thread, or Foreign Needle-work, ſeized and condemned in *Great Britain*, may be ſold, or delivered out of the King's Warehouſes, but for Exportation only.

And be it further enacted by the Authority aforeſaid, That if any Action or Suit ſhall be commenced againſt any Perſon or Perſons for any thing done in purſuance of this Act, the Defendant or Defendants, in any ſuch Action or Suit, may plead the General Iſſue, and give this Act, and the Special Matter, in Evidence, at any Trial to be had thereupon; and that the ſame was done in purſuance and by the Authority of this Act; and if it ſhall appear ſo to have been done, the Jury ſhall find for the Defendant or Defendants; and if the Plaintiff ſhall be nonſuited, or diſcontinue his Action after the Defendant or De- General Iſſue.

ſendants ſhall have appeared; or if Judgement ſhall be given upon any Verdict or Demurrer againſt the Plaintiff; the Defendant or Defendants ſhall recover Treble Coſts, and have the like Remedy for the ſame, as any Defendant or Defendants hath or have in other Caſes by Law.

Treble Coſts.

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FINIS.