Anno ſeptimo

Georgii III. Regis.

CAP. LVI.

An Act for taking off the Inland Duty of One Shilling *per* Pound Weight upon all Black and Singlo Teas conſumed in *Great Britain*; and for granting a Drawback upon the Exportation of Teas to *Ireland*, and the *Britiſh* Dominions in *America*, for a limited Time, upon ſuch Indemnification to be made in reſpect thereof by the *Eaſt India* Company, as is therein mentioned; for permitting the Exportation of Teas in ſmaller Quantities than One Lot to *Ireland*, or the ſaid Dominions in *America*; and for preventing Teas ſeized and condemned from being conſumed in *Great Britain*.

WHEREAS by an Act of Parliament made in the Eighteenth Year of the Reign of his late Majeſty King George the Second, intituled, An Act for repealing the preſent Inland Duty of Four Shillings *per* Pound Weight upon all Tea ſold in *Great Britain*, and for granting to His Majeſty certain other Inland Duties in lieu thereof; and for better ſecuring the Duty upon Tea, and other Duties of Exciſe; and for purſuing Offenders out of one

Preamble, reciting Clauſes in Act 18 Geo. II.

County into another; an Inland Duty of One Shilling per Pound Weight Avoirdupois, and in that Proportion for a greater or leſſer Quantity, was impoſed and charged upon all Tea to be ſold in Great Britain; and alſo a further Duty of Twenty five Pounds for every One hundred Pounds of the groſs Price at which ſuch Teas ſhould be ſold at the public Sales of the United Company of Merchants of England trading to the Eaſt Indies, and proportionably for a greater or leſſer Sum; which Duties were to commence from the Twenty fourth Day of June, One thouſand ſeven hundred and forty five, over and above all Cuſtoms, Subſidies, and Duties, payable to his Majeſty for the ſame, upon Importation thereof; to be paid in Manner as in the ſaid Act is directed: And whereas by an Act of Parliament made in the Twenty firſt Year of his ſaid late Majeſty's Reign, Tea was allowed to be exported from this Kingdom to Ireland, and His Majeſty's Plantations in America, without Payment of the ſaid Inland Duties: And whereas the taking off the ſaid Inland Duty of One Shilling per Pound Weight upon Black and Singlo Teas, granted by the ſaid Act, and the allowing, upon the Exportation of all Teas which ſhall be exported to Ireland and His Majeſty's Plantations in America, the Whole of the Duty paid upon the Importation thereof into this Kingdom, appear to be the moſt probable and expedient Means of extending the Conſumption of Teas legally imported within this Kingdom, and of encreaſing the Exportation of Teas to Ireland, and to His Majeſty's Plantations in America, which are now chiefly furniſhed by Foreigners in a Courſe of illicit Trade: And whereas the United Company of Merchants of England trading to the Eaſt Indies are willing and deſirous to indemnify the Public, in ſuch Manner as is herein after provided, with reſpect to any Diminution of the Revenue which ſhall or may happen from this Experiment: We, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of Great Britain in Parliament aſſembled, do therefore moſt humbly beſeech 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 for and during the Space of Five Years, to be computed from the Fifth Day of July, One thouſand ſeven hundred and ſixty ſeven, the ſaid Inland

& 21 *Geo.* II.

The Inland Duty of 1*s. per* Pound diſcontinued for the Term of 5 Years, upon all Black or Singlo Teas

Inland Duty of One Shilling per Pound Weight upon Teas, ſhall not be paid for or in reſpect of any Bohea, Congo, Souchong, or Pekoe Teas, commonly called Black Teas, or any Teas known by the Denomination of Singlo Teas, which ſhall be cleared for Conſumption within Great Britain, out of the Warehouſes of the United Company of Merchants of England trading to the Eaſt Indies, or their Succeſſors; but that all ſuch Teas ſo to be cleared, whether the ſame have been already, or ſhall be hereafter, ſold by the ſaid Company, or their Succeſſors, ſhall be and are hereby freed and diſcharged, during the ſaid Term, from the ſaid Inland Duty.

cleared for Conſumption within *Great Britain*, out of the Company's Warehouſes;

And it is hereby further enacted by the Authority aforeſaid, That for and during the like Space of Five Years, to be computed from the Fifth Day of July, One thouſand ſeven hundred and ſixty ſeven, there ſhall be drawn back and allowed for all Teas exported from this Kingdom as Merchandize to Ireland, or any of the Britiſh Colonies or Plantations in America, the whole Duties of Cuſtoms payable upon the Importation of ſuch Teas; which Drawback or Allowance, with reſpect to ſuch Teas as ſhall be exported to Ireland, ſhall be made to the Exporter in ſuch Manner, and under ſuch Rules, Regulations, Securities, Penalties, and Forfeitures, as any Drawback or Allowance is now payable out of the Duty of Cuſtoms upon the Exportation of Foreign Goods to Ireland; and with reſpect to ſuch Teas as ſhall be exported to the Britiſh Colonies and Plantations in America, the ſaid Drawback or Allowance ſhall be made in ſuch Manner, and under ſuch Rules, Regulations, Penalties, and Forfeitures, as any Drawback or Allowance payable out of the Duty of Cuſtoms upon Foreign Goods exported to Foreign Parts, was, could, or might be, made before the Paſſing of this Act (except in ſuch Caſes as are otherwiſe provided for by this Act.)

and the Duties of Cuſtoms, payable on Importation, to be drawn back upon all Teas exported as Merchandize to *Ireland*, or the *Britiſh* Colonies in *America*;

Provided always, and it is hereby enacted by the Authority aforeſaid, That the Drawback allowed by this Act ſhall not be paid or allowed for any Teas which ſhall not be exported directly from the Warehouſe or Warehouſes wherein the ſame ſhall be lodged, purſuant to the Directions of an Act made in the Tenth Year of the Reign of his late Majeſty King George the Firſt.

the ſaid Drawback to be paid for ſuch Teas only as ſhall be exported directly from the Warehouſes where lodged, purſuant to Act 10 *Geo. I.*

And, for making good any Diminution which may happen in the Revenues of Cuſtoms and Exciſe by the Diſcontinuance of the ſaid Duty, and the Allowance of the ſaid

And if, upon an annual State of the Accounts as here directed to be made up, there ſhall appear, upon an Average taken for 5 Years preceeding, any Diminution in the Revenues by Diſcontinuance of the ſaid Duty, and Allowance of the ſaid Drawback, during the ſaid Term; the Company is to make good the Deficiency.

Drawback, during the Term aforeſaid; be it enacted by the Authority aforeſaid, That on or before the Firſt Day of September, One thouſand ſeven hundred and ſixty eight, and on or before the Firſt Day of September in each of the Four ſucceeding Years, a true and exact Account ſhall be taken, ſtated, and made up, by the proper Officers of the Cuſtoms and Exciſe reſpectively, of the Net Produce of all the Duties of Cuſtoms for and in reſpect of Teas ſold by the ſaid Company, or their Succeſſors; and alſo of the Net Produce of the Duties of Exciſe upon Teas cleared out of the Warehouſes belonging to the ſaid Company, or their Succeſſors; within the Year, ending the Fifth Day of July immediately preceeding the taking, ſtating, and making up, ſuch Account; and that a Sum, which ſhall be equal to the Annual Net Produce of the Duties of Cuſtoms paid upon the Importation of Teas which were exported to Ireland and the Britiſh Colonies and Plantations in America, upon an Average for Five Years preceeding the Fifth Day of July, One thouſand ſeven hundred and ſixty ſeven, ſhall be deducted from the Total of the Net Produce, ſo ſtated, of the ſaid Duties of Cuſtoms and Exciſe in the ſaid Account, for the Year ending the ſaid Fifth Day of July, One thouſand ſeven hundred and ſixty eight, and for each of the ſaid Four ſucceeding Years reſpectively: And if, after ſuch Deduction ſhall have been made, the remaining Sum ſhall not amount to ſuch a Sum as ſhall be equal to the annual Net Produce of all the Duties of Cuſtoms for and in reſpect of Teas ſold by the ſaid Company; and alſo to the annual Net Produce of the Duties of Exciſe upon Teas cleared out of the Warehouſes of the ſaid Company, on an Average for Five Years preceeding the ſaid Fifth Day of July, One thouſand ſeven hundred and ſixty ſeven; then, and in every ſuch Caſe, from time to time, as often as ſuch Caſe ſhall ſo happen, the ſaid Company, or their Succeſſors, within Forty Days after a Copy of ſuch yearly Account reſpectively ſhall have been delivered to their Chairman, Deputy Chairman, Secretary, Caſhier, or Accomptant General, ſhall advance and pay, for every ſuch Year reſpectively, into the Receipt of His Majeſty's Exchequer, for His Majeſty's Uſe, ſuch Sum of Money as ſhall, with the Monies remaining in ſuch reſpective annual Account after the Deduction aforeſaid ſhall have been made, amount to ſuch a Sum as ſhall be equal to the annual Net Produce of all the ſaid Duties

of

of Cuſtoms and Exciſe upon Teas, on the ſaid Average of Five Years preceeding the ſaid Fifth Day of July, One thouſand ſeven hundred and ſixty ſeven; ſo as the Money to be paid by the ſaid Company, or their Succeſſors, in purſuance of this Act, ſhall not, in any One of the ſaid Five Years, exceed ſuch a Sum as ſhall be equal to the annual Net Amount of the ſaid Inland Duty of One Shilling per Pound Weight upon Teas cleared from the Warehouſes of the ſaid Company, for Conſumption within Great Britain; and alſo to the annual Net Amount of the Duties of Cuſtoms paid on the Importation of Teas which were exported to Ireland, and the Britiſh Colonies and Plantations in America, upon an Average for Five Years preceeding the ſaid Fifth Day of July, One thouſand ſeven hundred and ſixty ſeven.

On Failure of any Payment by the Company,

And be it further enacted by the Authority aforeſaid, That in caſe the ſaid United Company of Merchants of England trading to the Eaſt Indies, or their Succeſſors, ſhall make Failure in any of the Payments hereby directed, required, or appointed to be made into the Receipt of His Majeſty's Exchequer, in the Manner, or on or before the reſpective Times herein before limited or appointed for that Purpoſe; that then, from time to time, as often as ſuch Caſe ſhall ſo happen, the Money, whereof ſuch Failure in Payment ſhall be made, ſhall and may recovered to his Majeſty's Uſe, by Action of Debt, or upon the Caſe, Bill, Suit, or Information, in any of His Majeſty's Courts of Record at Weſtminſter; wherein no Eſſoin, Protection, Privilege, or Wager of Law, ſhall be allowed, or any more than One Imparlance; in which Action, Bill, Suit, or Information, it ſhall be lawful to declare that the ſaid United Company of Merchants of England trading to the Eaſt Indies, or their Succeſſors, are indebted to His Majeſty the Monies of which they ſhall have made Default in Payment, according to the Form of this Statute, and have not paid the ſame, which ſhall be ſufficient; and in or upon ſuch Action, Bill, Suit, or Information, there ſhall be further recovered to His Majeſty's Uſe, againſt the ſaid United Company of Merchants of England trading to the Eaſt Indies, or their Succeſſors, Damages, after the Rate of Twelve Pounds per Centum per Annum, for the reſpective Monies ſo unpaid, contrary to this Act, together with Full Coſts of Suit; and the ſaid United Company, and their Succeſſors, and all their Stock, Funds, and all other their Eſtate and Property whatſoever

the Money to be recovered by Action of Debt, in any of the Courts at *Weſtminſter*,

with Damages after the Rate of 12 *l. per Cent.* and Full Coſts of Suit.

The Company's Stock and Funds, &c.

are made liable thereto.

whatſoever and whereſoever, ſhall be, and are hereby made ſubject and liable to the Payment of ſuch Monies, Damages, and Coſts.

The Monies to be applied as the preſent Duties.

And be it further enacted by the Authority aforeſaid, That all the Monies which ſhall be paid into the Receipt of His Majeſty's Exchequer, in purſuance of this Act, ſhall be applied to ſuch Uſes and Purpoſes, and in ſuch Proportions, as the preſent Duties on Teas are now made applicable.

Clauſe in Act 21 *Geo.* II.

And whereas by an Act made in the Twenty firſt Year of the Reign of His late Majeſty, intituled, An Act for permitting Tea to be exported to *Ireland*, and His Majeſty's Plantations in *America*, without paying the Inland Duties charged thereupon by an Act of the Eighteenth Year of His preſent Majeſty's Reign; and for enlarging the Time for ſome of the Payments to be made on the Subſcription of Six millions three hundred thouſand Pounds, by virtue of an Act of this Seſſion of Parliament; it is enacted, That from and after the Firſt Day of June, One thouſand ſeven hundred and forty eight, no Tea ſhould be exported to the Kingdom of Ireland, or to any of His Majeſty's Plantations in America, in any Cheſt, Cask, Tub, or Package whatſoever, other than that in which it was originally imported into Great Britain, nor in any leſs Quantities than in the intire Lot or Lots in which the ſame was ſold at the Sale of the ſaid United Company, under the Penalty of the Forfeiture of ſuch Tea, and the Package containing the ſame: And whereas the prohibiting the Exportation of Tea in any leſs Quantity than One intire Lot, has been very inconvenient to Merchants and Traders, and tends to diſcourage the Exportation of Tea to Ireland, and the ſaid Colonies; be it therefore enacted by the Authority aforeſaid, That from and after the Fifth Day of July, One thouſand ſeven hundred and ſixty ſeven, the ſaid recited Clauſe ſhall be, and is hereby, repealed.

prohibiting the Exportation of Tea in any leſs Quantity than One intire Lot,

repealed.

No Tea to be exported to *Ireland*, or *America*, but in the Original Package;

nor in a leſs Quantity than the whole Quantity contained in ſuch Package at the Company's Sale;

And be it further enacted by the Authority aforeſaid, That from and after the ſaid Fifth Day of July, One thouſand ſeven hundred and ſixty ſeven, no Tea ſhall be exported to the Kingdom of Ireland, or to any of His Majeſty's Plantations in America, in any Cheſt, Cask, Tub, or Package whatſoever, other than that in which it was originally imported into Great Britain; nor in any leſs Quantity than the whole and intire Quantity contained in any Cheſt, Cask, Tub, or Package, in which the ſame was ſold at the Publick Sale of the United Company

Company of Merchants of England trading to the East Indies; under the Penalty of the Forfeiture of ſuch Tea; and the Package containing the ſame, which ſhall and may be ſeized by any Officer of the Cuſtoms; and ſuch Forfeiture ſhall be recovered and applied in ſuch and the ſame Manner, as any of the Penalties or Forfeitures mentioned in the ſaid Act, made in the Twenty firſt Year of the Reign of his late Majeſty, are thereby directed to be recovered and applied; and all Tea exported under the Authority of this Act is hereby freed and diſcharged from the Payment of the Inland Duties of Excife, in ſuch and the ſame Manner, and ſhall be ſubject to the ſame Rules and Regulations, as are mentioned, appointed, and preſcribed by the ſaid Act, in relation to Tea exported by virtue thereof.

on Forfeiture thereof;

to be recovered and applied as Act 21 Geo. II. directs.

Teas exported under this Act, diſcharged of the Inland Duties of Excife.

And be it enacted by the Authority aforeſaid, That from ~~and after the~~ Twenty fourth Day of July, One thouſand ſeven hundred and ſixty ſeven, all Teas which ſhall be ſeized and condemned for being illegally imported, or for any other Cauſe, ſhall not be ſold for Conſumption within this Kingdom, but ſhall be exported to Ireland, or to the Britiſh Colonies in America; and that no ſuch Teas, after the Sale thereof, ſhall be delivered out of any Warehouſe belonging to His Majeſty, otherwiſe than for Exportation as aforeſaid; or be exported in any Package containing a leſs Quantity than Fifty Pounds Weight; which Exportation ſhall be made in like Manner, and under the ſame Rules, Regulations, Penalties, and Forfeitures, except in reſpect to the Allowance of any Drawback, as are by this Act preſcribed, appointed, and inflicted, in relation to the Exportation of Teas ſold by the ſaid Company; and upon the like Bond and Security as is required by the ſaid Act made in the Twenty firſt Year of the Reign of his late Majeſty King George the Second, to be approved of by the Commiſſioners of the Cuſtoms or Exciſe in England for the time being, or any Three of them reſpectively, or by ſuch Perſon or Perſons as they ſhall reſpectively appoint for that Purpoſe.

Confiſcated Teas to be ſold, and delivered out for Exportation only;

and in Packages containing not leſs than 50 Pound, ſubject to ſuch other Regulations as are here mentioned.

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 by him or them done or executed in purſuance of this Act, the Defendant or Defendants in ſuch Action or Suit ſhall and 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 Au-

General Iſſue.

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thority of this Act: And if afterwards a Verdict ſhall paſs for the Defendant or Defendants, or the Plaintiff or Plaintiffs ſhall become nonſuited, or diſcontinue his, her, or their Action or Proſecution, or Judgement ſhall be given againſt him, her, or them, upon Demurrer, or otherwiſe; then ſuch Defendant or Defendants ſhall have Treble Coſts awarded to him or them againſt ſuch Plaintiff or Plaintiffs. 8

Treble Coſts.

FINIS.