ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

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C A P. LXXV.

An Act to permit the Exportation of Tea to *Ireland*, without Payment of any Duty, under certain Reſtrictions. [27th *June* 1801.]

Preamble.

WHEREAS the Duties of Cuſtoms and Exciſe payable on Tea taken out of the Warehouſes of the United Company of Merchants of *England* trading to the *Eaſt Indies*, which, by certain Acts of Parliament now in Force, are to be drawn back on the Exportation thereof to *Ireland*, are retained in *Great Britain* until a Certificate of the landing of ſuch Tea in *Ireland* be produced: And whereas it is expedient to allow Tea to be exported to *Ireland*, without Payment of the Duties ſo allowed to be drawn back; be it therefore 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 paſſing of this Act, it ſhall and may be lawful to export Tea to *Ireland* without Payment of any Duties of Cuſtoms or Exciſe, as ſhall, on or after the Eighth Day of *June* One thouſand eight hundred and one, be ſold at the Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, under and ſubject to the Regulations and Reſtrictions herein-after mentioned: Provided always, That no Perſon or Perſons whatſoever, ſhall be at Liberty to export any Tea to or for *Ireland*, free of Duty, except ſuch Tea as ſhall be taken for the ſole and expreſs Purpoſe of being ſo exported, for or out of the Warehouſes belonging to the United Company of Merchants of *England* trading to the

Tea ſold at the Sales of the *Eaſt India* Company on or after *June* 8, 1801, may be exported to *Ireland* without Payment of Duty if taken out of their Warehouſes for that Purpoſe, and in a Quantity not leſs than a Lot.

the *East Indies*, and except in a Quantity not less than one entire Lot.

No such Tea to be delivered for Exportation until Bond shall have been given for the due Exportation thereof.

II. And be it further enacted, That no Tea shall be taken or delivered from or out of the said Warehouses, free of Duty, for Exportation to *Ireland* as aforesaid, until the Proprietor or Proprietors, or Exporter or Exporters thereof, shall have given Bond or Security in Double the Value of the Duty of Customs, to be approved of by the Commissioners of Customs, and also Bond or Security to be approved of by the Commissioners of Excise, or the Person or Persons to be appointed or empowered by them for that Purpose, in Double the Value of the Duty of Excise, for the due Exportation of such Tea, (the Danger of the Seas and Enemies excepted); which Bonds or Securities the said Commissioners of Customs and Excise respectively, or the Person or Persons so to be appointed or empowered as afore-mentioned, are hereby authorized and required to take in His Majesty's Name.

Regulations for exporting Tea to *Ireland*.

III. And be it further enacted, That all and every Person or Persons desirous of exporting Tea to *Ireland* free of Duty, shall, at least Twenty-four Hours previous to the Delivery of any such Tea, make Entry in Writing with the Collector of the Customs and proper Officer of Excise respectively, specifying the Number of the Lot or Lots of Tea intended to be exported, the Number of each Chest or Package, and the Weight, the Quality and Sale Price of the Tea in each Lot, the Amount of the Duties of Excise or Customs, as the Case may require, the Name of the Ship in which such Tea was imported, and also the Port from whence such Tea is intended to be exported; and thereupon the Collector of the Customs and proper Officer of Excise shall respectively receive and take such Bond or Security as aforesaid, and shall give the Person or Persons proposing to export such Tea, and entering into such Bond or Security as aforesaid, a Certificate in Writing, specifying the Lot or Lots of Tea so intended to be exported, and for which Bond or Security is taken, the Number of each Chest or Package, and the Weight of each Lot, the Quality and Sale Price of the Tea, the Amount of the Duties of Customs or Excise, as the Case may require, and the Name of the Ship by which imported; and upon producing to, and leaving with the proper Officers of the Customs and Excise, having Charge of the Warehouse in which the Tea intended to be so exported shall be lodged or deposited, such Certificates respectively, such Officers shall, and they are hereby severally authorized and required to deliver a Duplicate of such Certificate under their respective Hands to the Accomptant employed by the said United Company of Merchants of *England* trading to the *East Indies*, and also to allow the Tea particularly mentioned in such Certificate to be delivered for Exportation, without Payment of or depositing any Duties thereon: Provided nevertheless, That such duplicate Certificate shall be delivered to the said Accomptant on or before the prompt Day (that is the Day fixed by the said Company for the Buyers of Tea to make Payment for the same) of the Sale from which such Teas are intended to be exported; and the proper Officer of Excise shall, upon the Request in Writing of the Person or Persons intending to take out such Tea for Exportation, or of his known Servant or Agent, grant a Permit to accompany such Tea to the Port of Exportation, which Permit, in lieu

and inſtead of ſpecifying that the Duties have been paid, ſhall, in Addition to the ſeveral other Particulars uſually expreſſed in Exciſe Permits, ſpecify the Number of Cheſts or other Packages, and the Number of each Cheſt or Package, the Quantity and Species or Sort of Tea (that is to ſay), whether Black or Green Tea, contained in each Lot, and that ſuch Tea is intended to be exported to *Ireland*.

Further Regulations.

IV. And be it further enacted, That before any ſuch Tea ſhall be ſhipped for Exportation to *Ireland*, the Perſon or Perſons intending to ſhip the ſame, or his or their known Servant or Agent, ſhall give Twenty-four Hours Notice in Writing to the proper Officers of Cuſtoms and Exciſe reſpectively, at the Port of Exportation, of his Intention to ſhip ſuch Tea, ſpecifying in ſuch Notice the Number of Cheſts and Quantity of Tea intended to be ſhipped, the Number of the Cheſts or Packages, and Quality of and Species of Tea contained in each Cheſt or Package, and the Name of the Ship and of the Maſter thereof in which the ſame is intended to be exported, and the Time when ſuch Tea is intended to be ſhipped; and ſhall deliver to the proper Officer of Exciſe who ſhall attend the ſhipping of ſuch Tea, the Exciſe Permit with which the ſame ſhall or may be accompanied, and the Officer of Cuſtoms and Exciſe reſpectively, who ſhall attend the ſhipping of ſuch Tea, ſhall give to the Shipper a Debenture or Certificate, teſtifying the ſhipping thereof, which Certificate of the ſhipping of ſuch Tea, together with a Certificate under the Hands of the proper Officer or Officers of His Majeſty's Cuſtoms, of the due Landing of ſuch Tea in *Ireland*, being within Four Months of the Date of the Bond or Security produced to and left with the Collector of the Cuſtoms and Officer of Exciſe reſpectively, by whom ſuch Bond or Security ſhall have been taken, ſuch Bond or Security ſhall be thereupon diſcharged.

No Duty to be taken by the *Eaſt India* Company for Tea delivered for Exportation to *Ireland*, &c.

V. And be it further enacted, That no Duty ſhall be received or taken by the United Company of Merchants of *England* trading to the *Eaſt Indies*, for or in reſpect of any Tea which ſhall be delivered for Exportation to *Ireland* purſuant to the Directions of this Act, and that the ſaid United Company ſhall be diſcharged of the Duty for all ſuch Tea ſo delivered for Exportation, upon producing to and leaving with the proper Officers of Cuſtoms and Exciſe, the Duplicate or Certificate hereinbefore directed to be delivered to the Accomptant of the ſaid United Company, any Thing in this or any other Act or Acts of Parliament to the contrary in anywiſe notwithſtanding.

Penalty for embezzling Tea delivered for Exportation to *Ireland*, or for unlading it in *Great Britain* after being ſhipt for Exportation.

VI. And be it further enacted, That if any Perſon or Perſons ſhall embezzle, take, or carry away any Tea delivered from any Warehouſe for Exportation to *Ireland*, either before or after the ſhipping thereof, or if any Perſon or Perſons whatſoever, after the ſhipping of any ſuch Tea for Exportation, ſhall conſign, unlade, or put, or carry on Shore in any Part of *Great Britain*, any Tea ſo ſhipped for Exportation to *Ireland* as aforeſaid (except in caſe of Shipwreck or other unavoidable Neceſſity), every Perſon ſo offending ſhall, in every ſuch Caſe, over and beſides the Penalty of the Bond, forfeit the Sum of Two hundred Pounds.

Penalty for counterfeiting Debentures, &c.

VII. And be it further enacted, That if any Perſon or Perſons whatſoever, ſhall at any Time counterfeit or forge, or cauſe to be counterfeited or forged, any Debenture, Certificate, or Permit, in any Caſe in which a Debenture,

Debenture, Certificate, or Permit is by this Act required to be uſed, given or granted, any Perſon ſo offending, and being thereof convicted in due Form of Law, ſhall be adjudged guilty of Felony, and ſhall be tranſported for the Term of Seven Years; and if any Perſon or Perſons ſhall wilfully and knowingly alter or eraſe any ſuch Debenture, Certificate, or Permit, with Intent or for the Purpoſe of deceiving His Majeſty's Officers of Cuſtoms or Exciſe, any Perſon ſo offending, and being convicted thereof, ſhall forfeit the Sum of Two hundred Pounds.

Commiſſioners of the Cuſtoms and Exciſe may forbear to put Bonds in Suit.

VIII. And be it further enacted, That it ſhall be lawful to and for the ſaid Commiſſioners of the Cuſtoms and Exciſe reſpectively, to forbear, if they ſhall ſee cauſe ſo to do, to put in Suit any Bond by this Act directed to be given or entered into upon ſuch Terms and Conditions as to the ſaid Commiſſioners reſpectively ſhall ſeem meet.

All Laws in force relating to the Exciſe to extend to this Act.

IX. 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, ſhall be practiſed, uſed, and put in Execution as fully and effectually 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.

Recovery and Application of Penalties.

X. And be it further enacted, That all Fines, Penalties, and Forfeitures impoſed by this Act, ſhall be ſued for, recovered, levied, or mitigated, by ſuch Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture may be ſued for, recovered, levied, or mitigated, by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively; and that One Moiety of every ſuch Fine, Penalty, or Forfeiture, ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them, who ſhall inform, diſcover, or ſue for the ſame.

Limitation of Actions.

XI. And be it further enacted, That if any Action or Suit ſhall be brought or commenced againſt any Perſon or Perſons for any Thing by him or them done in purſuance of this Act, ſuch Action or Suit ſhall be commenced within Three Months next after the Matter or Thing done, and ſhall be laid in the proper County, and the Defendant or Defendants

General Iſſue.

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 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

Treble Coſts.

Defendants ſhall have Treble Coſts awarded to him, her, or them, againſt ſuch Plaintiff or Plaintiffs.

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