

ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

CAP. VIII.

An Act for granting to His Majesty certain additional Duties on Paper, Pasteboard, Millboard, and Scaleboard, made in or imported into *Great Britain*; and on Tea imported into and sold in *Great Britain*. [24th *March* 1801.]

Most Gracious Sovereign,

Preamble.

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's Publick Expences, and making a permanent Addition to the Publick Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several new and additional Rates and Duties of Customs and Excise herein respectively mentioned; and 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 there shall be raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, upon the several Goods, Wares, Merchandizes, and Commodities, mentioned and described

There shall be paid on the Articles mentioned in annexed Sche-

dules A & B, the Duties therein ſet forth, and Drawbacks allowed as ſpecified in Schedules C and D, as alſo all ſpecial Allowances.

ſcribed in the Schedules reſpectively marked A and B hereunto annexed, the ſeveral Sums of Money, and Duties of Cuſtoms and Exciſe, as they are reſpectively inſerted, deſcribed, and ſet forth in the ſaid Schedules; and that there ſhall be made, allowed, and paid, for or in reſpect of Goods, Wares, Merchandizes, and Commodities, for or in reſpect whereof any Duty of Exciſe is by this Act impoſed, to the ſeveral Perſons entitled to the ſame, the ſeveral Drawbacks of Exciſe, as the ſame are alſo reſpectively inſerted, deſcribed, and ſet forth in the Schedules reſpectively marked C and D hereunto annexed, and alſo all ſuch ſpecial Allowances as are particularly directed by any Act or Acts of Parliament in force on and immediately before the paſſing of this Act.

Duties to be under the Management of the Commiſſioners of the Cuſtoms and Exciſe in *England* and *Scotland* reſpectively.

II. And be it further enacted, That ſuch of the ſaid Duties of Cuſtoms by this Act impoſed as ſhall ariſe or become due in that Part of *Great Britain* called *England*, ſhall be under the Management of the Commiſſioners of the Cuſtoms in *England* for the Time being; and ſuch thereof as ſhall ariſe and become due 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 Exciſe Duties by this Act impoſed as ſhall ariſe or become due in that Part of *Great Britain* called *England*, ſhall be under the Management of the Commiſſioners of Exciſe in *England* for the Time being; and ſuch thereof as ſhall ariſe or become due in that Part of *Great Britain* called *Scotland*, ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being.

Duties and Drawbacks (except where altered by this Act) ſhall be managed as the like Duties and Drawbacks might be under Acts now in force, and the Goods ſhall be under like Regulations.

III. And be it further enacted, That the ſeveral Sums of Money reſpectively inſerted, deſcribed, and ſet forth in the ſaid ſeveral Schedules to this Act annexed, marked A and B reſpectively, as the Duties of Cuſtoms and Exciſe reſpectively granted by this Act; and the Drawbacks of the Duties of Exciſe ſet forth in the ſaid Schedules reſpectively, marked C and D, upon the ſeveral Goods, Wares, Merchandizes, or Commodities inſerted in thoſe Schedules reſpectively, ſhall (except where any Alteration is expreſsly made by this Act) be managed, aſcertained, raiſed, levied, collected, recovered, anſwered, and paid, adjudged, mitigated, and allowed, in ſuch and the like Manner, and in or by any or either of the Means, Ways, or Methods reſpectively, by which the reſpective Duties of Cuſtoms and Exciſe, and Drawbacks of Duties of Exciſe, upon Goods, Wares, Merchandizes, or Commodities of the ſame Sorts or Kinds reſpectively, were or might be raiſed, levied, collected, anſwered, paid, recovered, adjudged, mitigated, and allowed by any Act or Acts now in force relating to the Duties of Cuſtoms and Exciſe reſpectively; and that all the Goods, Wares, Merchandizes, or Commodities ſo by this Act reſpectively made liable to the Payment of or chargeable with Duties of Cuſtoms or Exciſe reſpectively, or ſo entitled to Drawbacks of Duties of Exciſe, as reſpectively inſerted, deſcribed, and ſet forth in the ſaid Schedules hereunto annexed, ſhall be, and the ſame are hereby made ſubject and liable (except where any Alteration is expreſsly made by this Act) to all and every the Conditions, Rules, Regulations, Reſtrictions, Proviſions, and Forfeitures reſpectively, to which Goods, Wares, or Merchandize in general, and alſo all and every the ſpecial Conditions, Rules, Regulations, Reſtrictions, and Forfeitures reſpectively, to which the like Goods, Wares, or Merchandizes reſpectively, were ſubject and liable,

liable, by any Act or Acts of Parliament in force at and immediately before the passing of this Act, respecting the Duties of Customs and Excise respectively; and all and every Pain, Penalty, Fine, or Forfeiture, of any Nature or Kind whatsoever, as well Pains of Death as others, for any Offence whatsoever, committed against or in Breach of any Act or Acts of Parliament in force at and immediately before the Commencement of this Act, made for securing the Revenue of Customs or Excise respectively, 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 respectively shall be applied, practised, and put in Execution, for and in respect of the said Duties of Customs and Excise, and Drawbacks of Duties of Excise, hereby charged and allowed, in as full and ample Manner, to all Intents and Purposes whatsoever, as if all and every the said Acts, Clauses, Conditions, Rules, Regulations, Restrictions, Provisions, Powers, Directions, Fines, Pains, Penalties, Forfeitures, Matters, and Things respectively, were particularly repeated and re-enacted in the Body of this Act.

For Paper delivered after *April* 5, 1801, on Contracts prior thereto, an Equivalent to the Duty may be added to the Price.

IV. And whereas Contracts may have been made before the Fifth Day of *April* One thousand eight hundred and one, by Makers of or Dealers in Paper, for serving Paper to be delivered in point of Time after the said Fifth Day of *April* One thousand eight hundred and one; be it therefore enacted, That such Makers of or Dealers in Paper, serving such Paper after the said Fifth Day of *April* One thousand eight hundred and one, in pursuance of such former Contracts, shall be allowed to add a Sum equivalent to the Duties by this Act imposed for or in respect of such Paper, over and above the Contract Price of such Paper, and such Makers and Dealers shall be entitled by virtue of this Act to be paid for the same accordingly.

Brown Paper (except made from old Ropes or Cordage alone) shall be deemed Coloured Paper of the Second Class, within the Meaning of this Act, and 34 *Geo.* III, Cap. 20.

V. And be it further enacted, That all Brown Paper (except such only as shall be made of Old Ropes or Cordage alone, without separating or extracting the Pitch or Tar therefrom, and without any Mixture of other Materials therewith) shall be deemed and taken to be Coloured Paper of the Second Class within the Meaning of this Act, and also of an Act made in the Thirty-fourth Year of the Reign of His present Majesty, intituled, *An Act for repealing the Duties on Paper, Pasteboard, Millboard, Scaleboard, and Glazed Paper, and for granting other Duties in lieu thereof*; any Thing in this or any other Act or Acts of Parliament to the contrary in anywise notwithstanding.

No Paper shall be painted for Hangings, except such whereon the Duty on Paper of the First Class mentioned in this Act shall have been charged, nor unless produced to the Officer of Excise in the original Cover, and opened in his Presence, who

VI. And be it further enacted, That no Person or Persons whatever shall print, paint, or stain, any Paper to serve for Hangings or other Uses, save and except such Paper for or in respect whereof the Duty or Duties chargeable on Paper of the First Class mentioned in this Act shall have been duly charged, nor unless such Paper shall be, or shall have been previously produced to the Officer of Excise under whose Survey the Printer, Painter, or Stainer thereof shall be, inclosed in the original Cover or Wrapper, or Covers or Wrappers, in which such Paper was charged with the said Duty or Duties, and with the Label or Impression of the Stamp, denoting the Charge of the said Duty or Duties, and also the Name of the Officer, and the Date of the Charge of the said Duty, with the Class of such Paper marked, written, or printed, remaining visibly and distinctly on such Cover or Wrapper, or Covers or Wrappers; and

shall take an Account thereof, and stamp it according to Law.

and upon such Production of such Paper, such Printer, Painter, or Stainer, shall immediately, in the Presence of such Officer, untie and open every Ream and Bundle of such Paper, and thereupon such Officer shall immediately take an Account of the Quantities and Dimensions of all such Paper, and immediately upon taking such Account thereof shall, according to the Directions of an Act made in the First Year of the Reign of His Majesty King *George* the First, among other Things, for preventing Frauds in the Duties relating to printed, painted, and stained Paper, mark or stamp every Sheet and Piece thereof with a Stamp or Seal already provided or to be provided in pursuance of an Act made in the Tenth Year of the Reign of Her late Majesty Queen *Anne*, for the granting of the Duties on printed, painted, or stained Paper, to serve for Hangings and other Uses, thereby to denote that such Account has been taken of such Paper; and no Officer or Officers of Excise shall, on any Pretence whatever, mark or stamp with such Stamp any Paper, except such Paper as shall be or shall have been previously so produced and opened as aforesaid.

From *April* 5, 1801, if any Maker shall diminish Paper before charged by the Officer, it may be seized.

VII. And be it further enacted, That, from and after the Fifth Day of *April* One thousand eight hundred and one, if any Maker or Makers of Paper shall cut or otherwise diminish any Paper before the same shall be taken account of, and weighed and charged by the proper Officer or Officers of Excise, every such Maker or Makers of Paper shall forfeit the Sum of Fifty Pounds, together with all the Paper which shall be so cut or diminished, and such Paper shall and may be seized by any Officer or Officers of Excise.

Prize Tea sold pursuant to 33 *Geo.* III, Cap. 34, liable to the additional Duty.

VIII. And be it further enacted, That all Tea taken and condemned as Prize, and sold by the Captors or their Agents, under and pursuant to the Rules, Regulations, and Restrictions, prescribed by 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 additional Duty by this Act imposed on Tea.

Duties to be carried to the Consolidated Fund.

IX. And be it further enacted, That all the Monies arising by the Duties by this Act imposed (the necessary Charges of raising and accounting for the same excepted) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer at *Westminster*; and the said Money so paid into the said Receipt of Exchequer as aforesaid, shall be carried to and made Part of the Consolidated Fund.

Application of Duties.

X. Provided always, and be it further enacted, That all the Monies arising or to arise by the said Rates and Duties, or any of them, shall be deemed an Addition made to the Revenue for the Purpose of defraying the encreased Charge occasioned by any Loan made, or Stock created or to be created by virtue of any Act or Acts passed or to be passed in this Session of Parliament; and that the said Monies shall, during the Space of Ten Years next ensuing, be paid into the Receipt of His Majesty's Exchequer at *Westminster*, distinctly and apart from all other Branches of the Publick Revenues; and that there shall be provided and kept in the Office of the Auditor of the said Receipt, during the said Period of Ten Years, a Book or Books in which all the Monies arising from the said Rates

Rates and Duties, and paid into the ſaid Receipt, ſhall, together with the Monies ariſing from any Rates and Duties granted in this Seſſion of Parliament, for the Purpoſes of defraying ſuch encreaſed Charge as aforeſaid, be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatever.

XI. And be it further enacted, That this Act ſhall commence and take Effect as to Tea, from the Day mentioned in the Schedule to this Act annexed; and as to all other Articles, Matters, and Things, from the Fifth Day of *April* One thouſand eight hundred and one. Commencement of Act.

SCHEDULE

To which this Act refers.

A.

PAPER.

FOR every Pound Weight Avoirdupois of Paper, fit or proper, or that may be uſed for or applied to the Uſes or Purpoſes of Writing, Drawing, and Printing, or either of them, and of all Elephant Papers, and all Cartridge Papers, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, (except Paper of the Manufacture of and imported from *Ireland*), a Cuſtom Duty of Ten-pence.

For every Pound Weight Avoirdupois of all ſuch Papers which ſhall be made in *Great Britain*, or which ſhall be made in *Ireland*, and imported directly from thence into *Great Britain*, an Exciſe Duty of Two-pence Halfpenny.

For every Pound Weight Avoirdupois of Coloured Papers and Whited Brown Papers, fit and proper for the Uſe or Purpoſe of wrapping up Goods, and not fit or proper or capable of being uſed for or applied to the Uſes or Purpoſes of Writing, Drawing, and Printing, or either of them, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, (except Paper of the Manufacture of and imported from *Ireland*), a Cuſtom Duty of Four-pence.

For every Pound Weight Avoirdupois of all ſuch Paper which ſhall be made in *Great Britain*, or which ſhall be made in *Ireland* and imported directly from thence into *Great Britain*, an Exciſe Duty of One Penny.

For every Pound Weight Avoirdupois of Brown Paper, fit and proper for the Uſe or Purpoſe of wrapping up Goods, and not fit or proper or capable of being uſed for or applied to the Uſes or Purpoſes of Writing,

Drawing, and Printing, or either of them, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, (except Paper of the Manufacture of and imported from *Ireland*), a Cuſtom Duty of Two-pence.

For every Pound Weight Avoirdupois of all ſuch Paper which ſhall be made in *Great Britain*, or which ſhall be made in *Ireland* and imported directly from thence into *Great Britain*, an Exciſe Duty of One Half-penny.

For every Pound Weight Avoirdupois of every Sort or Kind of Paper not before enumerated or deſcribed, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, (except of the Manufacture of and imported from *Ireland*), a Cuſtom Duty of Ten-pence.

For every Pound Weight Avoirdupois of all ſuch non-enumerated Papers (other than and except Papers commonly called and known by the Names of *Sheathing Paper* and *Button Paper*, or *Button Board*), which ſhall be made in *Great Britain*, or which ſhall be made in *Ireland* and imported directly from thence into *Great Britain*, an Exciſe Duty of Two-pence Halfpenny.

For every One hundred Weight of Paſteboard, Millboard, and Scale-board, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, (except of the Manufacture of and imported from *Ireland*), a Cuſtom Duty of Twenty Shillings.

For every One hundred Weight of Paſteboard, Millboard, and Scale-board, which ſhall be made in *Great Britain*, or which ſhall be made in *Ireland* and imported directly from thence into *Great Britain*, an Exciſe Duty of Ten Shillings and Sixpence; and ſo in Proportion for every greater or leſs Quantity of the ſame reſpectively.

For every Pound Weight Avoirdupois of printed, painted, or ſtained Paper for Hangings, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, (except of the Manufacture of and imported from *Ireland*), a Cuſtom Duty of Sixpence.

For every Yard Square of Iriſh printed, painted, or ſtained Paper to ſerve for Hangings or other Uſes, which ſhall be imported into *Great Britain* from *Ireland*, an Exciſe Duty of One Penny.

For every One hundred Weight of Books, bound or unbound, which ſhall be imported into *Great Britain*, whether by the *Eaſt India* Company or otherwiſe, (except from *Ireland*), a Cuſtom Duty of One Pound Three Shillings and Four-pence; and ſo in Proportion for any greater or leſs Quantity.

For every Pound Weight Avoirdupois of Books, bound or unbound, and of Maps or Prints, which ſhall be imported into *Great Britain* from *Ireland*, an Exciſe Duty of Two-pence.

SCHEDULE

SCHEDULE B.

TEA.

FOR and upon all Tea which, from and after the Firſt Day of *March* One thouſand eight hundred and one, ſhall be ſold at the Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies* for Two Shillings and Sixpence *per* Pound Weight or upwards, an Exciſe Duty of Ten Pounds *per Centum*, to be computed upon the groſs Prices at which ſuch Tea ſhall be ſold.

SCHEDULE C.

DRAWBACKS.

PAPER.

FOR all Paper of the Manufacture of *Ireland*, imported into *Great Britain*, and for all Paper made in *Great Britain* which ſhall be exported from *Great Britain* to Foreign Parts or to *Ireland*, a Drawback of the ſeveral and reſpective Duties impoſed by this Act, which ſhall have been paid for the ſame.

For all printed Books made of Paper of the Firſt Claſs, which ſhall contain the Water Mark of the preſent Year One thouſand eight hundred and one, or of ſome ſubſequent Year of our Lord, and which ſhall be exported to Foreign Parts or to *Ireland*, by any Printer or Bookſeller, a Drawback of Two-pence *per* Pound.

For all ruled Account Books made of Paper of the Firſt Claſs, which ſhall contain the Water Mark of the preſent Year One thouſand eight hundred and one, or of ſome ſubſequent Year of our Lord, and which ſhall be exported to Foreign Parts or to *Ireland*, by any Stationer, a Drawback of Two-pence *per* Pound.

For all Paper of the Firſt Claſs which ſhall contain the Water Mark of the preſent Year One thouſand eight hundred and one, or of ſome ſubſequent Year of our Lord, and which ſhall be uſed in the printing of any Books in the Latin, Greek, Oriental, or Northern Languages, within the Univerſity of *Oxford* or *Cambridge*, by Permiſſion of the Vice Chancellor of the ſame reſpectively, or within the Univerſities of *Scotland*, or either of them, by Permiſſion of the Principals of the ſame reſpectively, a Drawback of the whole Duty impoſed by this Act, which ſhall have been paid for ſuch Paper.

And for all Paper of the Firſt Claſs which ſhall contain the Water Mark of the preſent Year One thouſand eight hundred and one, or of ſome ſubſequent Year of our Lord, and which ſhall be uſed in the Univer-

ſities of *Oxford* and *Cambridge*, or either of them, by Permiſſion of the Vice Chancellor of the ſame, or uſed by the King's Printers in *England* or *Scotland*, in the printing of Bibles, Teſtaments, Pſalm Books, Books of Common Prayer of the Church of *England*, the Book commonly called or known in *Scotland* by the Name of *The Confeſſion of Faith*, or the larger or ſhorter Catechiſm of the Church of *Scotland*, a Drawback of Two-pence *per* Pound.

SCHEDULE D.

DRAWBACK.

TEA.

FOR all Tea (for which the Duty impoſed by this Act in reſpect thereof ſhall have been paid) which ſhall be exported to any Place where a Drawback of the Duty on Tea is now allowed by Law, the whole Duty of Exciſe by this Act impoſed in reſpect thereof.

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