

ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. CXXIX.

An Act to amend so much of an Act made in this Session of Parliament, for granting additional Duties of Excise, as relates to the Exportation of Tea to *Ireland*; for regulating the granting of Permits for the Removal of Coffee, Tea, and Cocoa Nuts out of Warehouse, and for more effectually securing the Duties on Coffee. [11th *August* 1803.]

c. 81.

WHEREAS by a Clause in an Act passed in the present Session of Parliament, intituled, *An Act for granting to His Majesty, until Twelve Months after the Ratification of the Definitive Treaty of Peace, certain additional Duties of Excise in* Great Britain, it is provided, that the full Duties chargeable and payable on the Importation of Tea into *Ireland* shall be paid to the United Company of Merchants of *England* trading to the *East Indies*: And whereas Difficulties may arise in the Execution of such Provisions; 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and by the Authority of the same, That the said Clause and every Part thereof shall be, and the same is hereby repealed.

Clause in recited Act, providing that the Duties payable on the Importation of Tea into *Ireland*, shall be paid to the *East India* Company, shall be repealed.

II. And

Certificate of the landing of Tea in *Ireland* shall be left with the Collector within Two Months after the Date of the Bond given for Exportation.

II. And for the greater Diſpatch and Certainty in the Exportation of Tea to *Ireland*, be it further enacted, That the Certificate of the due landing in *Ireland* of any Quantity of Tea exported from *England*, required by an Act paſſed in the Forty-firſt Year of the Reign of His preſent Majeſty, intituled, *An Act to permit the Exportation of Tea to* Ireland, *without Payment of any Duty under certain Reſtrictions*, ſhall be; and ſuch Certificate is hereby required to be produced to and left with the proper Collector of the Cuſtoms and Officer of Exciſe reſpectively, within Two Months after the Date of the Bond or Security given or entered into in reſpect of the Exportation of ſuch Tea, and that it ſhall be a Condition of ſuch Bond that ſuch Certificate ſhall be actually produced to and left with ſuch Collector of the Cuſtoms and Officer of Exciſe reſpectively, within ſuch Two Months after the Date thereof as aforeſaid; any Thing in any Act of Parliament to the contrary in anywiſe notwithſtanding.

From *Sept.* 1, 1801, on Delivery out of Warehouſe mentioned in 10 Geo. 1. c. 10. of any Coffee, Tea, or Cocoa Nuts, a Permit ſhall be given in Manner herein mentioned.

III. And whereas by an Act made in the Tenth Year of the Reign of His late Majeſty King *George* the Firſt, among other Things for repealing certain Duties therein mentioned, payable upon Coffee, Tea, Cocoa Nuts, Chocolate, and Cocoa Paſte imported, and for granting certain Inland Duties in lieu thereof, it was enacted, that all ſuch Coffee, Tea, and Cocoa Nuts as ſhould be imported into the Kingdom of *Great Britain* from any Foreign Parts upon the Entry thereof at the Cuſtom Houſe, and paying or ſecuring the ſeveral Subſidies and additional Impoſts which ſhould then remain due thereon, ſhould be forthwith carried or put into ſuch Warehouſe or Warehouſes as mentioned in the ſaid Act; and that the ſaid Coffee, Tea, and Cocoa Nuts ſo brought into ſuch Warehouſe or Warehouſes ſhould not be taken or carried out thence upon any Account whatſoever, other than as is in the ſaid Act after mentioned, and that upon producing a Warrant or Warrants, Certificate or Certificates therein mentioned ſigned by ſuch Collector or Receiver as is therein mentioned (certifying that he had received the ſaid Inland Duties by the ſaid Act granted), to the reſpective Warehouſe Keeper or Warehouſe Keepers, ſuch Warehouſe Keeper or Warehouſe Keepers ſhould deliver out of ſuch Warehouſe or Warehouſes therein mentioned, ſo much Coffee, Tea, or Cocoa Nuts intended for Home Conſumption, as ſhould be mentioned or expreſſed in ſuch Warrant or Warrants, Certificate or Certificates reſpectively to have paid the ſaid Inland Duties; and the reſpective Warehouſe Keeper and Warehouſe Keepers were by the ſaid Act directed thereupon to give to ſuch Importers or Proprietors a Permit or Certificate to accompany ſuch Coffee, Tea, or Cocoa Nuts ſo delivered out, (which Permit or Certificate ſhould be alſo ſigned by an Officer attending the ſaid Warehouſe or Warehouſes, who ſhould be appointed by the ſaid Commiſſioners for the ſaid Inland Duties, or the major Part of them), to prevent the ſeizing thereof: And whereas it is expedient that for all Coffee, Tea, and Cocoa Nuts reſpectively expreſſed in any ſuch Warrant or Warrants, or Certificate or Certificates mentioned in the ſaid Act to have paid the Inland Duties, ſuch Permit as is herein after directed ſhould be granted to accompany any ſuch Coffee, Tea, or Cocoa Nuts in lieu and inſtead of ſuch Permit or Certificate as aforeſaid; be it therefore enacted, That, from and after the Firſt Day of *September* One thouſand eight hundred and three, upon the Delivery out of any ſuch Warehouſe or Warehouſes mentioned in the ſaid Act of any Coffee, Tea, or Cocoa Nuts expreſſed in ſuch Warrant

or Warrants, Certificate or Certificates respectively mentioned in the said Act to have paid the Inland Duties, the proper Officer or Officers of Excise shall thereupon grant and give a Permit in Writing, signed by the said Officer or Officers specifying the Weight of all such Coffee, Tea, and Cocoa Nuts respectively; and also the Name or Names of the Person or Persons to whom, and the Place to which the same is intended to be removed, and whether the same is intended to be removed by Land or by Water, and by what Mode of Conveyance the same is intended to be sent; and the Officer or Officers of Excise granting or giving any such Permit shall limit and express in such Permit the Time within which such Coffee, Tea, or Cocoa Nuts in such Permit mentioned, shall be removed from and out of such Warehouse, and also the Time within which the same shall be delivered and received into the House, Warehouse, Shop, Room, or other Place of the Person or Persons respectively, to whom the same is so permitted to be sent; and if such Permit be for the Removal of Tea, and the Tea so to be removed be Bohea, Congou, Souchong, or Pekoe Tea, then any such Tea shall in the said Permit be specified and expressed under the Name and Denomination of Black Tea; and if the Tea so to be removed be neither Bohea, Congou, Souchong, or Pekoe Tea, then such Tea shall in the said Permit be specified and expressed under the Name and Denomination of Green Tea.

If Coffee, etc. be not removed and delivered within the Time limited, it shall be deemed removed without Permit.

IV. And be it further enacted, That in case any Coffee, Tea, or Cocoa Nuts mentioned or specified in any such Permit shall be removed or sent away from and out of any such Warehouse or Warehouses within the Time expressed and limited in such Permit, and such Coffee or Tea shall not within the Time limited and expressed in such Permit be actually delivered and received into the House, Warehouse, Shop, Room, or other Place of the Person or Persons to whom the same is by such Permit authorized to be sent; then and in every such Case, all such Tea, Coffee, or Cocoa Nuts, so removed or sent away as aforesaid, shall be deemed and taken to be Coffee, Tea, or Cocoa Nuts removed without Permit.

41 Geo. 3. c. 91. reciting, that any Commodity manufactured in Imitation of Coffee, found in the Possession of any Dealer, should be forfeited.

V. And whereas by an Act made in the Forty-first Year of the Reign of His present Majesty, intituled, *An Act for the better Regulation and Collection of certain Duties of Excise*, it was enacted, that if any Commodity manufactured in Imitation of or to resemble Coffee, or to serve as a Substitute for Coffee or alledged so to be, should be made for Sale or sold, or should be found in the Custody or Possession of any Dealer or Dealers in or Seller or Sellers of Coffee in *Great Britain*, the same should be forfeited, together with the Packages containing the same, and should and might be seized by any Officer or Officers of Excise, and the Person or Persons so making or selling the same, or the Dealer or Dealers in or Seller or Sellers of Coffee in whose Custody or Possession the same should be found, should forfeit and lose the Sum of Fifty Pounds: And whereas the said recited Clause has been found by Experience not to answer the good Purposes thereby intended, and it is therefore expedient to repeal the same, and in lieu thereof, to make such Provision as is herein-after mentioned; be it therefore enacted, That, from and after the First Day of *September* One thousand eight hundred and three, the said recited Clause shall be, and the same is hereby repealed, save and except in all Cases relating to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, which, on or before the said First Day of *September*

After *Sept.* 1, 1803, the recited Clause shall be repealed; and if any Article prepared for the Purpose of resembling

Coffee or Cocoa be found in the Poſſeſſion of any Dealer, or ſhall be called by him *Engliſh* or *Britiſh* Coffee, *etc.* it ſhall be forfeited, and the Dealer ſhall forfeit 100*l.*

tember One thouſand eight hundred and three, ſhall be incurred under or by virtue of the ſaid recited Clauſe; and that from and after the ſaid Firſt Day of *September* One thouſand eight hundred and three, if any burnt, ſcorched, or roaſted Peas, Beans, or other Grain, or vegetable Subſtance or Subſtances prepared or manufactured for the Purpoſe of being in Imitation of or in any Reſpect to reſemble Coffee or Cocoa, or to ſerve as a Subſtitute for Coffee or Cocoa, or alledged or pretended by the Poſſeſſor or Vender thereof ſo to be, ſhall be made or kept for Sale or ſhall be offered or expoſed to Sale, or ſhall be found in the Cuſtody or Poſſeſſion of any Dealer or Dealers in or Seller or Sellers of Coffee or Cocoa, or of any burnt, ſcorched, or roaſted Peas, Beans, or other Grain, or vegetable Subſtance or Subſtances not being Coffee or Cocoa, ſhall be called by the Preparer, Manufacturer, Poſſeſſor, or Vender thereof, by the Name of *Engliſh* or *Britiſh* Coffee, or any other Name of Coffee, or by the Name of *American* Cocoa or *Engliſh* or *Britiſh* Cocoa, or any other Name of Cocoa, the ſame reſpectively ſhall be forfeited, together with the Packages containing the ſame, and ſhall and may be ſeized by any Officer or Officers of Exciſe, and the Perſon or Perſons preparing, manufacturing, or ſelling the ſame, or having the ſame in his, her, or their Cuſtody or Poſſeſſion, or the Dealer or Dealers in or Seller or Sellers of Coffee or Cocoa, in whoſe Cuſtody the ſame ſhall be found, ſhall forfeit and loſe the Sum of One hundred Pounds.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1803.