ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

C A P. XXIX.

An Act for granting to His Majeſty additional Duties within *Great Britain* on certain Goods, Wares, and Merchandize imported into or brought or carried Coaſtwiſe. [5th *April* 1805.]

Moſt Gracious Sovereign,

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, have freely and voluntarily reſolved to give and grant unto Your Majeſty the ſeveral additional Duties hereinafter 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, from and after the Fifth Day of *April* One thouſand eight hundred and five, there ſhall be raiſed, levied, collected, and paid, unto His Majeſty, His Heirs and Succeſſors, in ready Money, (except as herein-after is provided), without any Diſcount whatever,

From *April* 5, 1805, the additional Duties of Cuſtoms ſpecified in the annexed Tables (A.) and (B.) ſhall be paid.

ever, upon Goods, Wares, or Merchandize imported or brought into *Great Britain* from Parts beyond the Seas, and upon certain Goods, Wares, and Merchandize, brought or carried Coaſtwiſe, or from Port to Port within *Great Britain*, the ſeveral additional Duties of Cuſtoms as the ſame are reſpectively inſerted, deſcribed, and ſet forth in Figures in the Tables hereunto annexed, marked (A.) and (B.)

Duties not payable on Goods ſecured in Warehouſe until taken out for Conſumption, &c.

II. Provided always, and be it further enacted, That the additional Duties of Cuſtoms by this Act granted ſhall not be paid or payable on any Goods, Wares, or Merchandize, which ſhall be ſecured in Warehouſes under His Majeſty's Locks, unleſs and until ſuch Goods, Wares, or Merchandize ſhall be taken out of any ſuch Warehouſe for the Purpoſe of being uſed or conſumed in *Great Britain*, or ſhall be ſold for the Payment of Duties under any Act or Acts of Parliament relating to ſuch Duties.

Nor payable on the Amount of Duties granted by 43 G. 3. c. 70. or 44 G. 3. c. 53.

III. Provided alſo, and be it further enacted, That the additional Duties of Cuſtoms granted by this Act ſhall not be charged or payable on the Produce and Amount of the additional Duties of Cuſtoms granted by an Act, paſſed in the Forty-third Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty, during the preſent War and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Veſſels, in* Great Britain; and by an another Act, paſſed in the Forty-fourth Year of His preſent Majeſty's Reign, intituled, *An Act for granting to His Majeſty, during the preſent War and for Six Months after the Expiration thereof by the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation of certain Goods, Wares, and Merchandize, into* Great Britain; *and on Goods, Wares, or Merchandize, brought or carried Coaſtwiſe within* Great Britain.

Duties to be payable on Goods imported before *April* 5, 1805, (except by the *Eaſt India* Company) in certain Caſes.

IV. And be it further enacted, That the ſeveral and reſpective additional Duties of Cuſtoms by this Act granted on Goods, Wares, and Merchandize ſhall be charged and payable on all Goods, Wares, and Merchandize (other than and except ſuch as ſhall have been or ſhall be imported by the United Company of Merchants of *England* trading to the *Eaſt Indies*) which ſhall not have been entered, and on which the Duties of Cuſtoms due and payable thereon, on or before the ſaid Fifth Day of *April* One thouſand eight hundred and five, ſhall not have been paid or ſecured by Bond, notwithſtanding ſuch Goods, Wares, and Merchandize may have been imported into *Great Britain* on or before the ſaid Fifth Day of *April* One thouſand eight hundred and five.

Duties not chargeable on Goods where former Duties have been ſecured by Bond before *April* 5, 1805.

V. Provided always, and be it further enacted, That the additional Duties of Cuſtoms, granted by this Act on the Importation of any Goods, Wares, and Merchandize into *Great Britain*, (other than and except ſuch as have been or ſhall be imported by the United Company of Merchants of *England* trading to the *Eaſt Indies*,) ſhall not be charged or payable on any ſuch Goods, Wares, or Merchandize, in caſe the Whole of the Duties of Cuſtoms due thereon at the Time of Importation ſhall have

been ſecured by Bond, on or before the ſaid Fifth Day of *April* One thouſand eight hundred and five.

Duties, except on Goods imported by the *Eaſt India* Company, payable on Goods warehouſed, *etc.* when taken out for Conſumption, *etc.*

VI. Provided always, and be it further enacted, That the additional Duties of Cuſtoms, granted by this Act on Goods, Wares, and Merchandize, (other than and except ſuch as ſhall have been imported by the United Company of Merchants of *England* trading to the *Eaſt Indies*,) ſhall be charged and payable on all Goods, Wares, and Merchandize imported into *Great Britain* which ſhall have been or ſhall be warehouſed, and ſhall remain on the ſaid Fifth Day of *April* One thouſand eight hundred and five in Warehouſes under His Majeſty's Locks, in purſuance or by the Authority of any Act or Acts of Parliament in force on or immediately before the ſaid Fifth Day of *April* One thouſand eight hundred and five, although ſuch Goods, Wares, or Merchandize may have been imported before the ſaid Fifth Day of *April* One thouſand eight hundred and five: Provided always, that ſuch Duties ſhall not be charged or payable on any ſuch Goods, Wares, or Merchandize, unleſs and until ſuch Goods, Wares, or Merchandize, ſhall be taken out of any ſuch Warehouſe for the Purpoſe of being uſed or conſumed in *Great Britain*, or ſhall be ſold for Payment of Duties under any Act or Acts of Parliament relating to ſuch Duties.

Duties on Goods imported by the *Eaſt India* Company ſhall be payable on all ſuch as ſhall be ſold at the Public Sales, after *April* 5, 1805, *etc.*

VII. And be it further enacted, That the additional Duties of Cuſtoms, granted by this Act upon Goods, Wares, and Merchandize imported by the ſaid United Company of Merchants of *England* trading to the *Eaſt Indies*, ſhall be due and payable upon all ſuch Goods, Wares, and Merchandize as ſhall, from and after the ſaid Fifth Day of *April* One thouſand eight hundred and five, be ſold at the publick Sales of the ſaid Company, and ſhall be paid or ſecured in ſuch Manner and at ſuch Times, and ſubject to ſuch Rules, Regulations, and Reſtrictions, as are preſcribed and directed with reſpect to the Payment of any former Duties of Cuſtoms upon ſuch Goods, Wares, and Merchandize reſpectively: Provided alſo, that the ſaid additional Duties of Cuſtoms ſhall be due and payable on all Goods, Wares, and Merchandize imported by the ſaid United Company, which ſhall remain in the Warehouſe of the ſaid Company on the ſaid Fifth Day of *April* One thouſand eight hundred and five, which ſhall not have been ſold at the publick Sales of the ſaid Company, notwithſtanding ſuch Goods, Wares, and Merchandize may have been imported into *Great Britain* before the ſaid Fifth Day of *April* One thouſand eight hundred and five.

Duties may be ſecured by Bond.

VIII. And be it further enacted, That in all Caſes where the Whole or any Part of the Duties of Cuſtoms on any Goods, Wares, and Merchandize are permitted to be ſecured by Bond, by virtue of any Act or Acts of Parliament in force on or immediately before the Fifth Day of *April* One thouſand eight hundred and five, the additional Duties of Cuſtoms granted by this Act may in like Manner, and under the ſame Rules, Regulations, Reſtrictions, and Conditions, be permitted to be ſecured by Bond.

Act not to alter any of the Proviſions of Acts of Union.

IX. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to repeal or alter any of the Proviſions contained in Two Acts for the Union of *Great Britain*

Britain and *Ireland*, the one made in the Parliament of *Great Britain* in the Thirty-ninth and Fortieth Years of His preſent Majeſty's Reign, and the other made in the Parliament of *Ireland* in the Fortieth Year of His preſent Majeſty's Reign, or any other Act or Acts in force on and immediately before the ſaid Fifth Day of *April* One thouſand eight hundred and five, by which any Goods, Wares, or Merchandize, imported from *Ireland* into *Great Britain*, or any Goods, Wares, or Merchandize exported from *Great Britain* to *Ireland*, are reſpectively made to remain liable to, charged with, or exempted from any Duties of Cuſtoms, whether countervailing or others, or by which any Drawbacks or Bounties are allowed or given in reſpect of any ſuch Goods, Wares, or Merchandize.

Refined Sugar of the Manufacture of *Ireland* imported into *Great Britain*, ſhall be charged with the countervailing Duties expreſſed in Table (C.)

X. And whereas an additional Duty of Cuſtoms on Sugar imported into *Great Britain* is by this Act impoſed: And whereas it is juſt and reaſonable in reſpect thereof, and purſuant to the Proviſions contained in the Acts for the Union of *Great Britain* and *Ireland*, that additional Duties of Cuſtoms ſhould be charged on all refined Sugar, being of the Manufacture of *Ireland* and imported from thence into *Great Britain*, ſufficient to countervail the additional Duty on the raw Material by this Act impoſed; be it therefore further enacted, That, from and after the Fifth Day of *April* One thouſand eight hundred and five, there ſhall be charged on any refined Sugar, being of the Manufacture of *Ireland*, and imported from thence into *Great Britain*, the ſeveral additional countervailing Duties of Cuſtoms as the ſame are reſpectively inſerted, deſcribed, and ſet forth in Figures in the Table hereunto annexed, marked (C.)

The additional countervailing Duties to be under the ſame Management as the former.

XI. And be it further enacted, That the ſaid additional countervailing Duties ſhall be managed, aſcertained, raiſed, levied, collected, paid, recovered, appropriated, and applied, in ſuch and the like Manner, and by the ſame Means, Ways, and Methods in every Reſpect, as the former countervailing Duties on refined Sugar, the Manufacture of *Ireland*, and imported from thence into *Great Britain*, are managed, aſcertained, raiſed, levied, collected, paid, recovered, appropriated, and applied.

The Drawbacks or Bounties inſerted in Table (D.) ſhall be paid on the Exportation of Refined Sugar from *Great Britain* to *Ireland*.

XII. And whereas it is juſt and reaſonable, on Account of the additional Duty of Cuſtoms by this Act charged on Sugar imported into *Great Britain*, that additional Drawbacks or Bounties ſhould in reſpect thereof be paid and allowed on refined Sugar of the Manufacture of *Great Britain* exported from thence to *Ireland*, be it therefore further enacted, That, from and after the Fifth Day of *April* One thouſand eight hundred and five, there ſhall be paid and allowed, on the Exportation from *Great Britain* to *Ireland* of refined Sugar of the Manufacture of *Great Britain* which ſhall have been prepared from Sugar of the Produce of the *Britiſh* Plantations, or from Sugar imported by the United Company of Merchants of *England* trading to the *Eaſt Indies*, on which Sugar the Duties of Cuſtoms payable at the Time of the Importation thereof ſhall have been duly paid, the ſeveral and reſpective additional Drawbacks or Bounties, as the ſame are reſpectively inſerted, deſcribed, and ſet forth in Figures in the Table hereunto annexed, marked (D.): Provided always,

that the ſaid additional Drawbacks or Bounties reſpectively ſhall not be paid or allowed unleſs all the Rules, Regulations, Reſtrictions, and Conditions required by any Act or Acts of Parliament in force on or immediately before the paſſing of this Act with reſpect to Drawbacks or Bounties payable on the Exportation from *Great Britain* to *Ireland* on any refined Sugar are duly complied with.

Bounty not allowed on Sugar entered for Exportation before *May* 17, 1805.

XIII. Provided alſo, and be it further enacted, That the ſaid additional Bounty ſhall not be paid or allowed on any refined Sugar which ſhall be entered for Exportation to *Ireland* before the Seventeenth Day of *May* One thouſand eight hundred and five.

Duties to be under the Management of the Commiſſioners of Cuſtoms;

XIV. And be it further enacted, That ſuch of the additional Duties of Cuſtoms as ſhall ariſe 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 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 to be levied as former Duties of Cuſtoms.

XV. And be it further enacted, That the ſeveral Duties reſpectively inſerted, deſcribed, and ſet forth in Figures in the ſaid Tables hereunto annexed, marked (A.) and (B.) as the additional Duties of Cuſtoms, whether charged and payable on the ſeveral Goods, Wares, and Merchandize, ſpecified therein, according to the Value thereof, or otherwiſe, may and ſhall reſpectively be aſcertained, managed, raiſed, levied, collected, anſwered, paid, and recovered, except where any Alteration is expreſsly made by this Act, in ſuch and the like Manner, and by the ſame Means, Ways, or Methods, as former Duties of Cuſtoms upon Goods, Wares, and Merchandize, in general, and alſo by any ſuch ſpecial Means, Ways, or Methods, reſpectively, as former Duties of Cuſtoms upon Goods, Wares, or Merchandize, of the ſame Sorts or Kinds, were or might be aſcertained, managed, raiſed, levied, collected, anſwered, paid, and recovered; and the Goods, Wares, or Merchandize, whereon Duties of Cuſtoms are by this Act charged, ſhall be, and the ſame are hereby made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, Seizures, and Forfeitures, to which Goods, Wares, or Merchandize, in general, and alſo all and every the ſpecial Conditions, Rules, Regulations, Reſtrictions, Seizures, Sales, and Forfeitures reſpectively, to which the like Goods, Wares, or Merchandize, were ſubject and liable by any Act or Acts of Parliament in force on and immediately before the ſaid Fifth Day of *April* One thouſand eight hundred and five, reſpecting the Revenue of Cuſtoms, (except where any Alteration is expreſsly made by this Act,) and all Pains, Penalties, Fines, and Forfeitures, of whatever Nature or Kind the ſame may be, as well Pains of Death as others, for any Offence whatever committed againſt or in Breach of any Act or Acts of Parliament in force on or immediately before the ſaid Fifth Day of *April* One thouſand eight hundred and five, made for ſecuring the Revenues of Cuſtoms, or for the Regulation or Improvement thereof, and the ſeveral Clauſes, Powers, Proviſions, and Directions, contained in any ſuch Act or Acts, ſhall (unleſs where expreſsly altered by this Act) and are hereby directed and declared to extend to and ſhall be reſpectively applied, practiſed, and put in Execution for and in reſpect

of the ſeveral Duties of Cuſtoms 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, Proviſions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act, and made Part thereof.

Application of Duties.

XVI. 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 Money ſo paid into the ſaid Receipt as aforeſaid ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Separate Account to be kept of the Duties, and annually laid before Parliament.

XVII. Provided always, and be it enacted, That the Commiſſioners of His Majeſty's Treaſury now or for the Time being, or any Three or more of them, or the Lord High Treaſurer for the Time being, ſhall, for the Period of Ten Years from the Commencement of this Act, cauſe a ſeparate and diſtinct Account of the additional Duties granted by this Act to be prepared and annually laid before Parliament, purſuant to an Act, paſſed in the Forty-ſecond Year of the Reign of His preſent Majeſty, intituled, *An Act for directing certain publick Accounts to be laid annually before Parliament, and for diſcontinuing certain other Forms of Account now in uſe*; and the Monies ariſing from the ſaid additional Duties ſhall be deemed a permanent Increaſe to the publick Revenue of *Great Britain*, for the Purpoſe of defraying any increaſed Charge occaſioned by any Loan made or Stock created by Authority of any Act of Parliament paſſed or to be paſſed in the preſent Seſſion of Parliament.

Duty on Slate or Stone may be added, where Contracts have been made before *April* 5, 1805.

XVIII. And whereas ſtanding Contracts may have been made before the Fifth Day of *April* One thouſand eight hundred and five, for ſerving Perſons with Slate or Stone, to be delivered in Point of Time after the ſaid Fifth Day of *April* One thouſand eight hundred and five; be it therefore enacted, That, from and after the ſaid Fifth Day of *April* One thouſand eight hundred and five, the Owners or Proprietors of any Slate or Stone, the Duties on which have been by this Act increaſed, and which ſhall be delivered after the ſaid Fifth Day of *April* One thouſand eight hundred and five, in purſuance of ſuch Contract, ſhall be allowed to add to the Prices reſpectively agreed for in ſuch Contracts, ſo much as the Duties charged by this Act exceed the Duties payable on ſuch Slate and Stone at and immediately before the ſaid Fifth Day of *April* One thouſand eight hundred and five, and ſuch Owners or Proprietors ſhall, by virtue of this Act, be paid ſuch Sum as the Duties ſo increaſed ſhall amount to.

Limitation of Actions.

XIX. And be it further enacted, That if any Action or Suit ſhall be brought or commenced againſt any Perſon or Perſons for any Thing done in purſuance of this Act, ſuch Action or Suit ſhall be commenced within Three Calendar Months next after the Fact committed, and not afterwards, and ſhall be laid in the County or Place where the Cauſe of Complaint did ariſe, and not elſewhere; and the Defendant or Defendants, in every ſuch Action or Suit, may plead the General Iſſue,

Perſons ſued may plead the General Iſſue.

and give this Act and the ſpecial Matter in Evidence at any Trial to be had thereupon; and if the Jury ſhall find for the Defendant or Defendants in any ſuch Action or Suit, or if the Plaintiff or Plaintiffs ſhall be non-ſuited, or diſcontinue his, her, or their Action or Suit, after the Defendant or Defendants ſhall have appeared, or if upon Demurrer Judgement ſhall be given againſt the Plaintiff or Plaintiffs, the Defendant or Defendants ſhall have Treble Coſts, and have the like Remedy for the ſame as any Defendant hath in any other Caſes to recover Coſts by Law. Treble Coſts.

XX. And be it further enacted, That this Act may be altered, amended, or repealed, by any Act or Acts to be made in this preſent Seſſion of Parliament. Act may be altered or repealed this Seſſion.

TABLES

TABLES to which this Act refers.

Table (A.)

A TABLE of ADDITIONAL DUTIES of CUSTOMS payable on the Importation into *Great Britain* of the Goods, Wares, and Merchandize, therein enumerated or described.

	Duty. £	s.	d.
For every Hundred Pounds of the Produce and Amount of the Duties of Customs due and payable on			
Slate and Stone of all Sorts, an additional Duty of	20	0	0
Barilla, an additional Duty of	10	0	0
Brimstone, an additional Duty of	10	0	0
Bristles of all Sorts, an additional Duty of	10	0	0
Feathers of all Sorts, an additional Duty of	10	0	0
Iron, an additional Duty of	5	0	0
Lemons and Oranges, an additional Duty of	5	0	0
Prunes, an additional Duty of	5	0	0
Turpentine, common, an additional Duty of	5	0	0
All other Goods, Wares, and Merchandize, an additional Duty of	2	10	0

These additional Duties are not to be charged on the Produce and Amount of the additional Duties of Customs granted by an Act of the Forty-third Year of His present Majesty, intituled, *An Act for granting to His Majesty, during the present War and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in* Great Britain; or by an Act of the last Session of Parliament, intituled, *An Act for granting to His Majesty during the present War, and for Six Months after the Expiration thereof by the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation of certain Goods, Wares, and Merchandize, into* Great Britain, *and on Goods, Wares, and Merchandize, brought or carried Coastwise within* Great Britain.

See the Act to which this Table is annexed.

Table (B.)

A TABLE of ADDITIONAL DUTIES of CUSTOMS, payable on the Goods, Wares, and Merchandize, therein enumerated or described, brought or carried COASTWISE, or from Port to Port within *Great Britain*.

	Duty. £. s. d.
Slate and Stone, for every Hundred Pounds of the Produce and Amount of the Duties of Cuſtoms due and payable thereon	20 0 0

This additional Duty on Goods, Wares, and Merchandize, brought or carried Coaſtwiſe, or from Port to Port within *Great Britain*, is not to be charged on the Produce and Amount of the additional Duties of Cuſtoms granted by an Act of the Forty-third Year of His preſent Majeſty, intituled, *An Act for granting to His Majeſty, during the preſent War and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Veſſels, in* Great Britain; or by an Act of the laſt Seſſion of Parliament, intituled, *An Act for granting to His Majeſty, during the preſent War and for Six Months after the Expiration thereof by the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation of certain Goods, Wares, and Merchandize, into* Great Britain; *and on Goods, Wares, and Merchandize, brought or carried Coaſtwiſe within* Great Britain.

See the Act to which this Table is annexed.

Table (C.)

A TABLE of ADDITIONAL COUNTERVAILING DUTIES of CUSTOMS payable on Refined Sugar, of the Manufacture of *Ireland*, imported from thence into *Great Britain*.

	Duty. £. s. d.
Sugar refined, viz.	
—— Baſtards, whole or ground, the Hundred Weight	0 0 6
—— Lumps, the Hundred Weight	0 0 11½
—— Single Loaf, the Hundred Weight	0 1 0
—— Powder Loaf, and Double Loaf, the Hundred Weight	0 1 1
Sugar Candy, viz.	
—— Brown, the Hundred Weight	0 0 11½
—— White, the Hundred Weight	0 1 1
Sugar refined, of any other Sort, the Hundred Weight	0 1 1

Table (D.)

A TABLE of ADDITIONAL DRAWBACKS or BOUNTIES to be paid or allowed on the Exportation of Refined Sugar, of the Manufacture of *Great Britain*, exported from thence to *Ireland*.

	Drawback or Bounty.		
	£.	s.	d.
Sugar refined, viz.			
—— Baſtards, whole or ground, the Hundred Weight	0	0	6
—— Lumps, the Hundred Weight	0	0	11¼
—— Single Loaf, the Hundred Weight	0	1	0
—— Powder Loaf, and Double Loaf, the Hundred Weight	0	1	1
Sugar Candy, viz.			
—— Brown, the Hundred Weight	0	0	11¼
—— White, the Hundred Weight	0	1	1
Sugar refined, of any other Sort, the Hundred Weight	0	1	1

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