ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. XXXVIII.

An Act for repealing the ſeveral Duties of Cuſtoms upon Tea imported into *Great Britain*, and granting a Duty in lieu thereof; and for granting to His Majeſty Additional Duties of Exciſe on Tea.

[5th *May* 1806.]

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, and making a permanent Addition to the Publick Revenue, have freely and voluntarily reſolved, to give and grant unto Your Majeſty, the additional Rates and 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 the ſeveral and reſpective Duties of Cuſtoms payable upon Tea imported into *Great Britain*, ſhall, from and after

Duties of Cuſtoms on Tea to ceaſe,

after the paſſing of this Act, ceaſe and determine, ſave and except in all Caſes relating to the recovering, allowing, or paying, any Arrears thereof reſpectively, which may, at the paſſing of this Act, remain unpaid, or to any Fines, Penalties, or Forfeitures, relating thereto reſpectively, which ſhall have been incurred at any Time before the paſſing of this Act; and that in lieu and inſtead of the ſaid Duties, a Duty of Cuſtoms of Six Pounds, for every One hundred Pounds of the true and real Value, according to the groſs Price at which ſuch Tea ſhall have been ſold at the Publick Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, ſhall be raiſed, levied, collected, and paid, upon all Tea imported into *Great Britain*.

and inſtead thereof 6l. for every 100l. of the Value of Tea ſold at the Eaſt-India Company's Sale ſhall be paid.

Drawback of the Duty to be allowed on Exportation.

II. And be it further enacted, That on the due Exportation of any ſuch Tea, there ſhall be paid, or allowed, a Drawback of the whole Duties of Cuſtoms by this Act impoſed.

Duty to be paid on Tea ſold at the Publick Sales of the Eaſt-India Company.

III. And be it further enacted, That the Duty of Cuſtoms granted by this Act upon Tea, ſhall be due and payable upon all Tea which ſhall, from and after the paſſing of this Act, 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 Tea: Provided alſo, that the ſaid Duty of Cuſtoms ſhall be due and payable on all Tea imported by the ſaid United Company, which ſhall remain in the Warehouſe of the ſaid Company on the paſſing of this Act, and which ſhall not have been ſold at the Publick Sales of the ſaid Company, notwithſtanding ſuch Tea may have been imported into *Great Britain* before the paſſing of this Act.

Duty to be under Management of the Commiſſioners of Cuſtoms.

IV. And be it further enacted, That ſuch Part of the ſaid Duty 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.

Duty and Drawback, how to be levied and paid.

V. And be it further enacted, That the ſaid Duty of Cuſtoms, and the Drawback of the ſaid Duty of Cuſtoms on Tea, may and ſhall be aſcertained, managed, raiſed, levied, collected, anſwered, paid, recovered, and allowed, in ſuch and the like Manner, and by the ſame Means, Ways, or Methods, as former Duties of Cuſtoms, and Drawbacks of Duties of Cuſtoms upon Tea; and alſo by any ſuch ſpecial Means, Ways, or Methods reſpectively, as former Duties of Cuſtoms, and Drawbacks of Duties of Cuſtoms upon Tea, were or might be aſcertained, managed, raiſed, levied, collected, anſwered, paid, recovered, and allowed; and the Tea whereon a Duty of Cuſtoms is by this Act charged, and Drawback of Duty of Cuſtoms allowed upon the Importation thereof into, or Exportation thereof from *Great Britain*, or on any other Account whatever, ſhall be, and the ſame is 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 Tea was

ſubject and liable by any Act or Acts of Parliament, in force on and immediately before the paſſing of this Act, reſpecting the Revenue of Cuſtoms; 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 paſſing of this Act, made for ſecuring the Revenue 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, and are hereby directed and declared to extend to, and ſhall be reſpectively applied, practiſed, and put into Execution, for and in reſpect of the Duty of Cuſtoms, and Drawback of Duty 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.

On Tea ſold at the Eaſt-India Company's Sale under 2s. 6d. per lb. an Exciſe Duty of 30l. per Cent. ſhall be paid.

VI. And be it further enacted, That there ſhall be raiſed, levied, collected, and paid unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and in reſpect of Tea, over and above all Duties of Exciſe already impoſed for or in reſpect thereof by any Act or Acts of Parliament, the further Duty of Exciſe herein-after mentioned; that is to ſay, For and upon all Tea which, from and after the paſſing of this Act, ſhall be ſold at the Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, under Two Shillings and Sixpence *per* Pound Weight, an Exciſe Duty of Thirty Pounds *per Centum*.

Purchaſer to pay the Duties.

VII. And be it further enacted, That the ſaid ſeveral and reſpective Duties ſhall be computed upon the groſs Prices at which ſuch Tea ſhall be ſold, to be paid by the Purchaſer or Purchaſers of ſuch Tea to the ſaid United Company, and to be paid by the ſaid United Company to the reſpective Commiſſioners of Cuſtoms and Exciſe for the Time being.

Duty of Exciſe to be under the Management of the Commiſſioners of Exciſe; and on Exportation of Tea, the Drawback of Duty, where one is now allowed, ſhall be paid.

VIII. And be it further enacted, That the ſaid Duty of Exciſe, by this Act impoſed, for or in reſpect of Tea, ſhall be under the Management of the Commiſſioners of Exciſe for the Time being, and ſhall be again drawn back and repaid, or allowed upon the Exportation of ſuch Tea to any Place where a Drawback or Allowance of the Duty on Tea is now allowed, or made by Law, upon the ſame Terms and Conditions, and under, ſubject, and according to the ſame Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, as are reſpectively contained, provided, ſettled, or eſtabliſhed, by any Act or Acts of Parliament in force at the Time of paſſing this Act, and relating to the Exportation of Tea; and the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, ſhall be, and the ſame reſpectively are hereby directed to be duly obſerved, practiſed, applied, and put in Execution, upon ſuch Exportation of any ſuch Tea; and that the ſaid Duty of Exciſe, by this Act impoſed, for or in reſpect of Tea, ſhall be raiſed, levied, collected, and paid, by ſuch Perſons, and under ſuch Management, and under, ſubject, and according to the Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, as are reſpectively contained, provided, ſettled, or eſtabliſhed, by any Act or Acts of Parliament in force at the Time of paſſing this Act, and relating to the Exciſe

How the Duty of Exciſe ſhall be levied.

Exciſe Duties payable for or in reſpect of Tea; and the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures reſpectively, ſhall be, and the ſame reſpectively are hereby directed to be duly obſerved, practiſed, and put in Execution, for the raiſing, levying, collecting, and paying the ſaid Duty of Exciſe by this Act impoſed, for or in reſpect of Tea, as fully, to all Intents and Purpoſes, as if the ſame Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, relating thereto, were particularly repeated and again enacted in this Act.

Prize Tea to be ſubject to the Duties impoſed by this Act.

IX. And be it further enacted, That all Tea taken and condemned as Prize, and ſold by the Captors, or their Agents, 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 Duties of Cuſtoms and Exciſe by this Act impoſed on Tea.

Duties to be carried to the Conſolidated Fund.

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

Separate Account of the Duties to be kept.

XI Provided always, and be it further 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 Duty of Exciſe 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.

Act may be altered or repealed this Seſſion.

XII. 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.

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