

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. XXXIX.

An Act for granting to His Majesty, until Twelve Months after the Ratification of a Definitive Treaty of Peace, additional Duties of Excise on Tobacco and Snuff. [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 Supplies to defray the Expences of the just and necessary War in which Your Majesty is engaged, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Duties of 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

Additional Duties and Drawbacks ſpecified in Schedule annexed to be paid and allowed.

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 Goods, Wares, and Merchandize mentioned and deſcribed in the Schedule hereunto annexed, the ſeveral Sums of Money and additional Duties of Excile, as they are reſpectively inſerted, deſcribed, and ſet forth in the ſaid Schedule, over and above all other Duties of Exciſe now payable to His Majeſty; and that there ſhall be made, allowed, and paid, for or in reſpect of Goods, Wares, and Merchandize, for or in reſpect whereof any Duty of Exciſe is by this Act granted, 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 Schedule hereunto annexed; and the ſame ſhall commence and take effect from the Day mentioned in the ſaid Schedule.

Duties to be under the Management of the Commiſſioners of Exciſe.

II. And be it further enacted, That ſuch of the Duties by this Act granted, as ſhall ariſe 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 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 how to be levied and paid.

III. And be it further enacted, That the ſeveral Sums of Money reſpectively inſerted, deſcribed, and ſet forth in the Schedule hereunto annexed, as the Duties of Exciſe, and the Drawbacks ſet forth in the ſaid Schedule upon the Goods, Wares, and Merchandize mentioned therein, ſhall and may be reſpectively raiſed, levied, collected, anſwered, paid, recovered, adjudged, mitigated, and allowed, in ſuch and the like Manner, and in or by any or either of the general or ſpecial Means, Ways, or Methods, by which the former Duties and Drawbacks of Exciſe reſpectively upon Goods, Wares, and Merchandize of the ſame Sorts or Kinds reſpectively were or might be raiſed, levied, collected, anſwered, paid, recovered, adjudged, mitigated, and allowed; and the Goods, Wares, and Merchandize, ſo by this Act reſpectively made liable to the Payment of, or chargeable with Duties of Exciſe, or ſo entitled to Drawbacks of Exciſe as reſpectively inſerted, deſcribed, and ſet forth in the ſaid Schedule hereunto annexed, ſhall be, and the ſame are hereby made ſubject to all and every the Conditions, Regulations, Rules, Reſtrictions, and Forfeitures, to which Goods, Wares, and Merchandize, were generally or ſpecially ſubject or liable by any Act or Acts of Parliament in force immediately before the paſſing of this Act, reſpecting the Duties of Exciſe; and all and every Pain, Penalty, Fine, or Forfeiture, of any Nature or Kind whatever, for any Offence whatever committed againſt, or in Breach of any Act or Acts of Parliament in force immediately before the paſſing of this Act, made for ſecuring the Revenue of Exciſe, or for the Regulation or Improvement thereof, and the ſeveral Clauſes, Powers, and Directions therein contained, ſhall, and are hereby directed and declared to extend to, and ſhall be reſpectively applied, practiſed,

practised, and put in Execution for and in respect of the several Duties and Drawbacks of Excise hereby charged and allowed, in as full and ample Manner, to all Intents and Purposes whatever, 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.

Duty, etc. on any specifick Quantity, to apply to any greater or less Quantity.

IV. And be it further enacted, That in all Cases where Duties are imposed or Drawbacks allowed by this Act on any specifick Quantity of Goods, Wares, and Merchandize, the same shall in every Case be understood, deemed, and taken, to apply in the same Proportion, and after the same Rate, to any greater or less Quantity than such specifick Quantity.

Where Contracts have been made, the Duty may be added to the Price.

V. And whereas Contracts or Agreements may have been made for the Sale or Delivery of Tobacco or Snuff, on which additional Duties of Excise are or may be granted by this Act, which Contracts or Agreements have no Reference to such additional Duties, and thereby the several Contractors may be materially affected; for Remedy thereof, be it further enacted, That all and every Person or Persons who shall or may have made or entered into any such Contracts or Agreements, shall, and they are hereby respectively authorized and empowered, in the Case of any such Contracts or Agreements, to add so much Money as will be equivalent to the said additional Duties respectively to the Price of such Tobacco or Snuff, and shall be entitled by virtue of this Act to be paid for the same accordingly.

Duty to be paid into the Exchequer, etc.

VI. And be it further enacted, That all the Monies arising by the said Duties, (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*, 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 of Exchequer, a Book or Books in which all the Monies arising from the said respective Duties, and paid into the said Receipt as aforesaid, shall be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs and Successors, upon any Account whatever: and the said Monies so paid into the said Receipt shall, from Time to Time as the same shall be paid into the said Receipt, be issued and applied to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this present Session of Parliament, for the Service of the Year One thousand eight hundred and six, or shall be voted by the Commons for the Service of any subsequent Year; and the Commissioners of His Majesty's Treasury now or for the Time being, or any Three or more of them, or the High Treasurer for the Time being, are and is hereby authorized and empowered to issue and apply the same accordingly.

VII. And

Continuance of Act.

VII. And be it further enacted, That this Act shall continue in force until Twelve Months after the Ratification of a Definitive Treaty of Peace.

Act may be altered or repealed.

VIII. 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.

SCHEDULE

SCHEDULE to which this Act refers.

Schedule (A.)

	£.	s.	d.
For every Pound Weight of Tobacco imported into Great Britain, not being of the Produce or Manufacture of Ireland, an additional Duty of - - - -	—	—	6
For every Pound Weight of Snuff imported into Great Britain by the United Company of Merchants of England trading to the East Indies, an additional Duty of - -	—	1	6
For every Pound Weight of Snuff imported into Great Britain from any British Plantation in America, or from the Spanish West Indies, an additional Duty of - -	—	—	9
For every Pound Weight of Snuff imported into Great Britain from any other Place, not being Irish manufactured Snuff, imported directly from Ireland, an additional Duty of - - - - - - - -	—	—	10½
For every Pound Weight of unmanufactured Tobacco, of the Growth or Produce of Ireland, imported into Great Britain, an additional countervailing Duty of -	—	—	6
For every Pound Weight of Irish manufactured Short Cut Tobacco, or Tobacco manufactured into what is commonly called or known by the Name of Spanish, imported into Great Britain, an additional countervailing Duty of - - - - - - - -	—	—	9
For every Pound Weight of Irish manufactured Shag Tobacco imported into Great Britain, an additional countervailing Duty of - - - - - -	—	—	8
For every Pound Weight of Irish manufactured Roll Tobacco imported into Great Britain, an additional countervailing Duty of - - - - -	—	—	9
For every Pound Weight of Irish manufactured Carrot Tobacco imported into Great Britain, an additional countervailing Duty of - - - - -	—	—	8
For every Pound Weight of every other Sort of Irish manufactured Tobacco not herein-before enumerated or described, imported into Great Britain, an additional countervailing Duty of - - - -	—	—	9
For every Pound Weight of Irish manufactured Rappee Snuff imported into Great Britain, an additional countervailing Duty of - - - - -	—	—	7½
For every Pound Weight of Irish manufactured Scotch Snuff imported into Great Britain, an additional countervailing Duty of - - - - -	—	—	10½

Schedule (A.)—continued.

	£.	s.	d.
For every Pound Weight of Iriſh manufactured Brown Scotch Snuff imported into Great Britain, an additional countervailing Duty of - - - -	—	—	7¼
For every Pound Weight of Iriſh manufactured Tobacco Stalk Flour imported into Great Britain, an additional countervailing Duty of - - - -	—	—	9¼
For every Pound Weight of every other Sort or Kind of Iriſh manufactured Snuff, or Snuff Work not hereinbefore enumerated or deſcribed, imported into Great Britain, an additional countervailing Duty of - - -	—	—	10¼
The ſaid additional Duties to be paid by the Importers or Proprietors of all Tobacco and Snuff which ſhall have been imported, and for which all the Duties chargeable on Tobacco and Snuff reſpectively ſhall not have been paid on or before the Twenty-ninth Day of March One thouſand eight hundred and ſix, or which ſhall be imported, and which, whether the ſame ſhall have been or ſhall be imported, ſhall not be duly exported to Parts beyond the Seas directly from the Warehouſes in which the ſame ſhall have been lodged under the Rules and Regulations in that Caſe made and provided.			
For every Pound Weight of Short Cut Tobacco manufactured at any of the Ports of Great Britain, into which Tobacco may lawfully be imported, or within Two Miles thereof, from Tobacco for which the Duties impoſed in reſpect thereof ſhall have been paid and exported as Merchandize by the Manufacturer thereof, from ſuch Ports to Foreign Parts, an additional Drawback of - -	—	—	6
For every Pound Weight of Shag Tobacco ſo manufactured and exported, an additional Drawback of - -	—	—	5¼
For every Pound Weight of Roll Tobacco ſo manufactured and exported, an additional Drawback of - -	—	—	6
For every Pound Weight of Carrot Tobacco ſo manufactured and exported, an additional Drawback of -	—	—	5¼

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