

ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. CXX.

An Act for reducing the Exciſe Duties on Coffee imported into *Great Britain*, and for directing that Coffee and Cocoa warehouſed ſhall be ſubject to the Regulations of an Act of the Forty-third Year of His preſent Majeſty, for permitting certain Goods imported to be ſecured in Warehouſes.

[30th *June* 1808.]

WHEREAS by an Act, paſſed in the Forty-third Year of His preſent Majeſty, intituled, *An Act to repeal the Duties of Exciſe payable in* Great Britain, *and to grant other Duties in lieu thereof*, and by another Act paſſed in the Forty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty ſeveral additional Duties of Exciſe in* Great Britain, certain Duties of Exciſe are impoſed upon Coffee imported into *Great Britain:* And whereas for encouraging the Conſumption of Coffee of the Growth and Produce of the Britiſh Colonies or Plantations in *America*, or which ſhall be imported by the United Company of Merchants of *England* trading to the *Eaſt Indies*, it is expedient to repeal the ſaid Duties on Coffee, and to impoſe other and leſſer Duties in lieu thereof; 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 from and after the Tenth Day of *October* One thouſand eight hundred and eight, all and ſingular the Duties of Exciſe on Coffee imported into *Great Britain* ſhall ceaſe and determine and be no longer paid or payable, ſave and except in all Caſes relating to the recovering or paying any Arrears thereof reſpectively, which ſhall at any Time remain unpaid.

43 G. 3. c. 69.

45 G. 3. c. 30.

From Oct. 10, 1808, the Duties of Exciſe on Coffee to ceaſe, except Arrears.

II. And

and instead thereof the following Duties shall be paid.

II. And be it further enacted, That in lieu and instead of the Duties hereby repealed, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, the following Rates and Duties; that is to say,

Duties.

For and upon every Pound Weight Avoirdupois of Coffee, of the Growth or Produce of any *British* Colony or Plantation in *America*, an Excise Duty of Three-pence:

For and upon every Pound Weight Avoirdupois of Coffee imported into *Great Britain* by the United Company of Merchants of *England* trading to the *East Indies*, or in Ships licensed by the said Company to trade within the Limits of their Charter, an Excise Duty of Sixpence:

For and upon every Pound Weight Avoirdupois of all other Coffee an Excise Duty of Two Shillings.

Duties to be payable on Coffee imported after Oct. 10, 1808, or, if previously imported, when the Coffee is delivered out for Home Consumption after Oct. 10.

III. And be it further enacted, That the several and respective Duties by this Act imposed shall be chargeable and charged and payable and paid for and in respect of all Coffee which shall be imported into *Great Britain* on or after the said Tenth Day of *October* One thousand eight hundred and eight; or which having been previously so imported shall, on or after the said Tenth Day of *October* One thousand eight hundred and eight, be taken or delivered for Home Consumption out of any Warehouse in which the same shall be or shall have been lodged or deposited under the Locks of the Officers of Customs or Excise, or either of them.

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

IV. And be it further enacted, That such of the Duties by this Act imposed 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.

Coffee may be imported in Packages of 100lbs.

V. And whereas it is expedient to allow Coffee to be imported into and exported from *Great Britain* in Packages of One hundred Pounds; be it therefore enacted, That, from and after the passing of this Act, it shall be lawful to import into and export from *Great Britain* any Coffee in Packages, containing not less than One hundred Pounds Avoirdupois; any Thing in this or any other Act or Acts of Parliament to the contrary notwithstanding.

Duties may be levied as former Duties.

VI. And be it further enacted, That the several and respective Duties by this Act imposed shall and may be 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 upon Coffee were or might be raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed, and the said Duties on Coffee by this Act imposed shall be and the same are hereby made subject to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures to which Coffee was 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

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, practiced, and put in Execution for and in respect of the Duties by this Act imposed, in as full and ample a Manner, to all Intents and Purposes whatever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, and Forfeitures were particularly repeated and re-enacted in the Body of this Act.

Duties to be paid into the Exchequer.

VII. 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 Receipt of the Exchequer as aforesaid, shall be carried to and made Part of the Consolidated Fund of *Great Britain*.

VIII. And whereas Doubts have arisen whether, notwithstanding the Rules, Regulations, Restrictions, and Provisions relating to Coffee and Cocoa contained, provided, settled, and established in and by an Act made in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for permitting certain Goods imported into* Great Britain *to be secured in Warehouse without Payment of Duty*, Coffee and Cocoa Nuts imported may not be carried to and put into Warehouses under the Rules and Regulations of an Act made in the Tenth Year of the Reign of His late Majesty King *George* the First, intituled, *An Act 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; and for prohibiting the Importation of Chocolate ready made and Cocoa Paste; and for better ascertaining the Duties payable upon Coffee, Tea, and Cocoa Nuts imported; and for granting Relief to* Robert Dalzell *late Earl of* Carnwath: Now, to obviate and remove all such Doubts, be it declared and enacted, That under and by virtue of the said Act made in the Forty-third Year of the Reign of His present Majesty, all Coffee and Cocoa Nuts respectively imported into *Great Britain* ought to be and the same respectively shall be warehoused under and by virtue of the said last mentioned Act, and shall be subject and liable to all and singular the Rules, Regulations, Restrictions, and Provisions contained, provided, settled, or established in or by the said last mentioned Act so far as the same can or may be applied to Coffee and Cocoa Nuts respectively imported, and so far as the same are not expressly altered by the Provisions contained in this Act, any Thing in the said Act made in the Tenth Year of His said late Majesty King *George* the First, or in any Act or Acts of Parliament, to the contrary in anywise notwithstanding.

43 G. 3. c. 132.

10 G. 1. c. 10.

Doubts removed as to warehousing of Coffee and Cocoa Nuts.

IX. Provided always, and be it further enacted, That any Cocoa Nuts or Coffee, warehoused under the Directions of this Act, shall and may be exported from any such Warehouse without Payment of any Duty of Customs on the Exportation thereof, except such Duty as may be due and payable thereon by virtue and under the Authority of an Act, passed in this present Session of Parliament, intituled, *An Act for granting to His Majesty, until the End of the next Session of Parliament, Duties of Customs on the Goods, Wares, and Merchandize therein enumerated, in furtherance of the Provisions of certain Orders in Council*.

Cocoa Nuts or Coffee may be exported from Warehouse without Payment of Duty, except the Duty imposed by 48 G. 3. c. 26.

Coffee and Cocoa Nuts intended for Exportation ſhall be ſhipped in Preſence of the proper Officer, &c.

X. And be it further enacted, That all Coffee and Cocoa Nuts reſpectively which ſhall be delivered or taken out of any ſuch Warehouſe for Exportation ſhall forthwith, and without any unneceſſary Delay, and in the Preſence of the proper Officer of Exciſe, be carried to and put on board the Ship or Veſſel in which the ſame are intended to be exported; and in caſe the ſame, or any Part thereof, ſhall be altered in Quantity or Quality, after being delivered from or out of the Warehouſe, and before the ſame ſhall be exported, or ſhall not be actually put on board ſuch Ship or Veſſel, or if the Whole or any Part thereof ſhall, after being ſo ſhipped be unſhipped or put into any other Ship or Veſſel, or into any Boat (Shipwreck or other unavoidable Accident excepted) or ſhall be re-landed in *Great Britain*, all ſuch Coffee or Cocoa Nuts reſpectively the ſhipping of which ſhall be ſo omitted or neglected, or which ſhall be altered in Quantity or Quality, or ſhall be unſhipped or re-landed, ſhall, together with the Packages containing the ſame, be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe.

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