ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

C A P. CXXI.

An Act for reducing the Duty of Customs on Coffee imported into Great Britain when taken out of Warehouse for Home Consumption.

[30th *June* 1808.]

WHEREAS by an Act, passed in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act to repeal the Duties of Customs payable in* Great Britain, *and to grant other Duties in lieu thereof*, and by other Acts passed subsequent thereto, certain Duties of Customs were imposed on Coffee imported into *Great Britain*, and secured on the Importation thereof in Warehouses under the Conditions required by Law, and which Duties were payable at the Time any such Coffee should be taken out of such Warehouses for the Purpose of being consumed in *Great Britain*: And whereas it is expedient that the said Duties of Customs so payable should be repealed, and that other Duties of Customs should be granted in lieu thereof; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and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, the several Duties of Customs on Coffee imported into *Great Britain* which became payable by virtue of the said first recited Act at the Time any such Coffee should be taken out of the Warehouse in which the same had been deposited on Importation for the Purpose of being consumed in *Great Britain*, and also all the additional Imposts

43 G. 3. c. 68.

From Oct. 10, 1808, the Duties of Customs on Coffee imported into Great Britain, which became payable when taken out of Warehouse for Home Consumption, shall cease,

Impoſts or Duties upon the Product and Amount of the ſaid Duties of Cuſtoms on Coffee ſo payable as aforeſaid, ſhall ceaſe and determine, ſave and except in all Caſes relating to the recovering or paying any Arrears thereof reſpectively which may on the ſaid Tenth Day of *October* remain unpaid, or to any Fines, Penalties, or Forfeitures relating thereto, which ſhall have been incurred at any Time before the ſaid Tenth Day of *October*; and that from and after the ſaid Tenth Day of *October*, inſtead and in lieu of the Duties of Cuſtoms hereby made to ceaſe and determine, there ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, upon all Coffee imported into *Great Britain*, or which on or before the ſaid Tenth Day of *October* ſhall have been ſecured, and which ſhall remain in any Warehouſe under the Regulations required by Law, the ſeveral Duties of Cuſtoms following; (that is to ſay),

except Arrears,

and inſtead thereof 3d. in the lb ſhall be paid.

For every Pound Weight of Coffee the Sum of Three-pence.

A per Centage Duty on the Amount of the Duties to be paid.

II. And be it further enacted, That the ſeveral Rates and Duties of Cuſtoms, which by virtue of an Act paſſed in 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; and of an Act, paſſed in the Forty-fourth Year of His preſent Majeſty, 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; and alſo of an Act paſſed in the Forty-ſixth Year of His preſent Majeſty, 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 Goods, Wares, and Merchandize, imported and exported from or brought or carried Coaſtwiſe within* Great Britain, are payable on Coffee imported into *Great Britain*, for and in reſpect of every One hundred Pounds of the Produce and Amount of the Duties of Cuſtoms due and payable thereon, by virtue of an Act, paſſed in the Forty-third Year of His preſent Majeſty, intituled, *An Act to repeal the Duties of Cuſtoms payable in* Great Britain, *and to grant other Duties in lieu thereof*, ſhall, from and after the ſaid Tenth Day of *October*, be charged and payable for and in reſpect of every One hundred Pounds of the Produce and Amount of the Duty of Cuſtoms due and payable by virtue of this Act on Coffee imported into *Great Britain*.

43 G. 3. c. 70.

44 G. 3. c. 53.

and 46 G. 3. c. 42.

43 G. 3. c. 68.

Duties not payable on Coffee warehouſed before 10th October.

III. Provided always, and be it further enacted, That the ſeveral Duties on Coffee by this Act impoſed ſhall not be payable on any Coffee imported into *Great Britain* that ſhall on the Importation thereof have been or which ſhall be ſecured in Warehouſes under the Authority of any Act or Acts of Parliament in force on or before the ſaid Tenth Day of *October*, unleſs and until any ſuch Coffee ſhall be taken out of ſuch Warehouſe for the Purpoſe of being conſumed in *Great Britain*, nor ſhall any Coffee be ſo taken out until the ſeveral Duties due and payable thereon by virtue of this Act ſhall be firſt paid to the proper Officer or Officers of His Majeſty's Cuſtoms.

Duties to be levied and applied as

IV. And be it further enacted, That the ſeveral Duties of Cuſtoms by this Act impoſed may and ſhall reſpectively be managed, aſcertained,

raiſed, levied, collected, anſwered, paid, recovered, appropriated, and applied, in ſuch and the like Manner, and by the ſame Means, Ways, or Methods as the former Duties of Cuſtoms upon Coffee by this Act repealed were or might be managed, aſcertained, raiſed, levied, collected, anſwered, paid, recovered, appropriated, and applied, and the Coffee ſhall be and the ſame is hereby made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, Seizures, Sales, and Forfeitures to which ſuch Coffee was ſubject and liable by any Act or Acts of Parliament in force on or immediately before the ſaid Tenth Day of *October* 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 ſaid Tenth Day of *October*, 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 in Execution, for and in reſpect of the ſeveral Duties of Cuſtoms hereby charged, in as full and ample Manner to all Intents and Purpoſes whatever, as if the ſaid Acts, Clauſes, Powers, Proviſions, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act and made Part thereof. former Duties.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1808.