ANNO QUADRAGESIMO NONO

GEORGII III. REGIS.

CAP. CXVII.

An Act for lowering the Duty of Exciſe on Coffee, of the Growth of His Majeſty's Dominions in *Africa*. [19th *June* 1809.]

WHEREAS it is expedient to repeal the Duty of Exciſe by Law impoſed on Coffee imported into *Great Britain*, ſo far as the ſame relates to Coffee of the Growth or Produce of His Majeſty's Dominions in *Africa*, imported directly from thence into *Great Britain*, and to impoſe another Duty 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 Firſt Day of *Auguſt* One thouſand eight hundred and nine, the Duty of Exciſe impoſed by any Act or Acts of Parliament in force immediately before the paſſing of this Act, on Coffee imported into *Great Britain*, ſo far as the ſame relates to Coffee of the Growth or Produce of His Majeſty's Dominions in *Africa*, and is imported directly from thence into *Great Britain*, ſhall ceaſe and determine, and be no longer paid or payable, ſave and except in all Caſes relating to the recovery or paying any Arrears thereof which ſhall at any Time remain unpaid; and that, from and after the ſaid Firſt Day of *Auguſt*, there ſhall, in lieu and inſtead of the Duties upon Coffee hereby repealed, be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, the following Rate and Duty, that is to ſay, For and upon every Pound Weight Avoirdupois of

From Aug. 1, 1809, the Duty of Exciſe on Coffee of the Produce of Africa, ſhall be repealed, and inſtead thereof a Duty of 3d. per lb. ſhall be paid.

Coffee of the Growth or Produce of His Majeſty's Dominions in *Africa*, and which ſhall be imported directly from thence into *Great Britain*, an Exciſe Duty of Three-pence.

Duty to be levied as former Duties on Coffee, &c.

II. And be it further enacted, That the Duty 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 Duty on Coffee by this Act impoſed ſhall be and the ſame is 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 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, and put in Execution, for and in reſpect of the Duty 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.

Money ariſing to be carried to the Conſolidated Fund.

III. And be it further enacted, That all the Monies ariſing by the Duty 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*.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1809.