

ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. CXXI.

An Act to repeal the additional Duties of Excise on *French* Wine imported and on Spirits exported from the Warehouses; and authorizing the Repayment of the additional Duty in respect of *French* Wine found in Dealers Stocks; and authorizing the Commissioners of Excise Duties to repay or remit Duties paid on Liquors lost by accidental Staving before Landing.

[23d *July* 1814.]

WHEREAS it is expedient to repeal the additional Duties and Drawback herein-after mentioned; 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 Fourth Day of *June* One thousand eight hundred and fourteen, the additional Duty of Excise imposed and Drawback of the said additional Duty granted on *French* Wine, by an Act made in the last Session of Parliament, intituled *An Act for granting to His Majesty additional Duties of Excise in* Great Britain *on Tobacco and Snuff, and on* French *Wines*, and from and after the Tenth Day

The Excise Duty and Drawback on French Wine granted by 53 G. 3. c. 34.

and the Duty on Brandy, &c. granted by 47 G. 3. c. 27. to ceaſe

Day of *May* One thouſand eight hundred and fourteen, alſo the additional Duties of Exciſe impoſed by an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled *An Act for granting to His Majeſty, until Twelve Months after the Ratification of a Definitive Treaty of Peace, certain additional Duties of Exciſe on Brandy in* Great Britain, on Brandy, Rum, Spirits, Aqua Vitæ or Strong Waters delivered for Exportation to any Port or Place, not being in *Europe*, from any Warehouſe, Storehouſe, Vault, Cellar, or other Place under the Locks of the Officers of Cuſtoms or Exciſe, or either of them, 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 may at any Time remain unpaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures relating thereto reſpectively, which may have been incurred at any Time before or on the ſaid Fourth Day of *June* One thouſand eight hundred and fourteen, or before or on the ſaid Tenth Day of *May* One thouſand eight hundred and fourteen, as the Caſe may require.

An Allowance to be made to Dealers of 5s. per Gallon of French Wine in Stock.

II. And be it further enacted, That there ſhall be paid to all Dealers in and Sellers of Foreign Wine in *Great Britain*, for every Gallon of ſuch *French* Wine (reckoning Five reputed Quart Bottles to the Gallon for ſuch *French* Wine as ſhall be in Bottles) for which the Duty hereby repealed ſhall have been paid, and which *French* Wine, ſhall between the Fourth and the Twentieth Days of *June* One thouſand eight hundred and fourteen, be in the Stock, Cuſtody, or Poſſeſſion of ſuch Dealer or Dealers in, or Seller or Sellers of Foreign Wine, an Allowance of Five Shillings: Provided always, nevertheleſs, that no Dealer or Dealers in, or Seller or Sellers of Foreign Wine, ſhall be entitled to any Allowance for or in reſpect of any ſuch *French* Wine, over and above the ſaid additional Duty actually paid for or in reſpect of ſuch *French* Wine, after the Deduction of any Allowance made or received by any Dealer or Dealers in, or Seller or Sellers of Foreign Wine, for or by reaſon of any Payment of Duty in Advance under or by virtue of the ſaid Act made in the laſt Seſſion of Parliament: Provided alſo, that no Dealer or Dealers in, or Seller or Sellers of Foreign Wine, ſhall have or be entitled to any ſuch Allowance, unleſs he, ſhe, or they, ſhall within Three Weeks after the paſſing of this Act, give or leave a Notice and Declaration in Writing at the Chief Office of Exciſe in *London*, if ſuch Dealer or Dealers in, or Seller or Sellers of Foreign Wine, ſhall reſide within the Limits thereof, or at the Chief Office of Exciſe in *Edinburgh*, if ſuch Dealer or Dealers, Seller or Sellers, ſhall reſide within the Limits of the City of *Edinburgh*, or to or with the proper Officer of Exciſe in other Parts of *Great Britain*, expreſſing his, her, or their Name and Place of Abode, and the Quantity of ſuch *French* Wine, which he, ſhe, or they, ſhall have ſo had in his, her, or their Stock, Cuſtody, and Poſſeſſion, and for which he, ſhe, or they, intends or intend to claim the Allowance given or granted by this Act, and of the particular Warehouſe, Storehouſe, Room, Shop, Cellar, Vault, or other Place where ſuch *French* Wine, for or in reſpect of which, he, ſhe, or they claims or claim ſuch Allowance ſhall have been kept or depoſited at the Time of the Officers ſo taking ſuch Stock, any Thing

Conditions on which ſuch Allowance ſhall be made.

herein contained to the contrary thereof in anywiſe notwithſtanding: Provided alſo, that nothing herein-before contained, ſhall extend or be deemed or conſtrued to extend, to entitle any Dealer in or Seller or Sellers of Foreign Wine to any ſuch Allowance, unleſs it ſhall be made appear to the Satisfaction of the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively, (the Examination and Proof thereof being left to the Judgement of them the ſaid reſpective Commiſſioners of Exciſe) that the ſaid additional Duty has been paid, and alſo, that no Entry has been made of the ſaid *French* Wine, or of any Part thereof for Exportation or Drawback, any Thing herein-before contained to the contrary in anywiſe notwithſtanding: Provided alſo, that no ſuch Allowance ſhall be made for or in reſpect of any ſuch *French* Wine unleſs the Officer or Officers of Exciſe, ſhall between the ſaid Fourth and Twentieth Days of *June*, have taken a true and particular Account of ſuch *French* Wine in the Stock, Cuſtody, or Poſſeſſion, of the Dealer or Dealers, or Seller or Sellers claiming ſuch Allowance, for or in reſpect of ſuch Wine.

Proper Officer to grant a Certificate of the Quantity of Wine entitled to the Allowance.

III. And be it further enacted, That the proper Surveyor or Surveyor of Exciſe, or the Officer of Exciſe who ſhall have taken ſuch Account, and aſcertained the Quantity of ſuch *French* Wine in the Stock, Cuſtody, or Poſſeſſion of any Dealer or Dealers in or Seller or Sellers of Foreign Wine, ſhall, with all convenient Speed and without Fee or Reward, grant and give to the Dealer or Dealers in, or Seller or Sellers of Foreign Wine intitled to the Allowance for or in reſpect of ſuch *French* Wine, a Certificate expreſſing the Quantity of ſuch *French* Wine, the Name and Place of Abode of the Dealer or Dealers in, or Seller or Sellers of Foreign Wine entitled to the Allowance for or in reſpect thereof, and the Amount of the Allowance for or in reſpect of ſuch *French* Wine.

On Production of ſuch Certificate to the Commiſſioners of Exciſe and Oath of the Dealer that the Wine expreſſed in the Certificate was his Property, &c. the Allowance ſhall be paid.

IV. And be it further enacted, That ſuch Certificate being produced by ſuch Dealer or Dealers in, or Seller or Sellers of Foreign Wine, or his, her, or their Agent or Agents, to the Commiſſioners of Exciſe for ſuch *French* Wine as ſhall be taken an Account of under or by virtue of this Act within the Limits of the Chief Office of Exciſe in *London*, or the Perſon appointed by them or the major Part of them to receive the ſame, or to the Collector of Exciſe, of the Collection of which any ſuch Certificate ſhall be granted in other Parts of *Great Britain*, at any Time after the End and Expiration of Six Weeks, and before the End and Expiration of Three Months from the Time of the granting thereof, and Oath having been made by ſuch Dealer or Dealers in, or Seller or Sellers of Foreign Wine before any of the ſaid reſpective Commiſſioners of Exciſe, or the Perſon appointed by the ſaid Commiſſioners of Exciſe, or the major Part of them reſpectively for that Purpoſe, or before ſuch Collector, or before the Surveyor of the Diviſion or Diſtrict in which ſuch Dealer or Dealers in, or Seller or Sellers of Foreign Wine ſhall reſide, (which Oath the ſaid Commiſſioners and Perſon appointed by them, and the Collectors and Surveyors of Exciſe are reſpectively hereby authoriſed and empowered to adminiſter), that the ſaid *French* Wine and every Part thereof ſpecified in any ſuch Certificate, and for which any ſuch Allowance is or ſhall be claimed, was the ſole Property of ſuch Dealer or Dealers, or Seller or Sellers, and actually in his, her, or their Cuſtody or Poſſeſſion between

between the Fourth and Twentieth Days of *June*, and that the Allowance granted by this Act has not with his, her, or their Privity or Conſent, nor to his, her, or their Knowledge or Belief been claimed for the *French* Wine ſpecified in ſuch Certificate, or for any Part thereof, by any other Perſon or Perſons whatſoever, and that he, ſhe, or they hath or have no Reaſon to believe but that the Duty on *French* Wine by this Act repealed has been paid for or in reſpect of the ſaid *French* Wine, and thereupon the ſaid reſpective Commiſſioners of Exciſe, or the major Part of them reſpectively, or ſuch Collector as aforeſaid, being ſatisfied of the Truth of ſuch Oath, ſhall forthwith out of the Money in their or his Hands reſpectively ariſing from the Duties on Foreign Wine, pay to the Dealer or Dealers in or Seller or Sellers of Foreign Wine entitled to the ſame the Allowance ſpecified in ſuch Certificate.

Allowance to be paid out of the Duties of Exciſe for want of ſufficient Monies of the Duties on Wine.

V. And be it further enacted, That if the ſaid Commiſſioners or Collectors of Exciſe reſpectively ſhall not from Time to Time have ſufficient Monies in their Hands reſpectively, ariſing from the Duties upon Foreign Wine, to pay the ſaid Allowances, then and in every ſuch Caſe it ſhall and may be lawful to and for the ſaid Commiſſioners and Collectors reſpectively, to pay the ſame out of any other Monies in their Hands ariſing from the Duties of Exciſe.

Puniſhment of Perjury for taking falſe Oath.

VI. And be it further enacted, That any Perſon or Perſons who ſhall be convicted of wilfully taking a falſe Oath, in any of the Caſes in which an Oath is required to be taken by this Act, ſhall be liable to the Pains and Penalties to which Perſons are liable for wilful and corrupt Perjury.

Penalty on forging Certificate, &c. 500l.

VII. And be it further enacted, That if any Perſon or Perſons whatſoever, ſhall counterfeit or forge, or cauſe to be counterfeited or forged, any Certificate by this Act required or directed, or ſhall knowingly or willingly give any falſe or untrue Certificate, or ſhall fraudulently alter or eraſe, or cauſe to be fraudulently altered or eraſed, any Certificate granted by any Officer or Officers of Exciſe, as or for a Certificate authorized to be granted under or by virtue of this Act, or ſhall make uſe of any Certificate, knowing the ſame to be forged, counterfeited, falſe, untrue, altered, or eraſed, every ſuch Perſon or Perſons ſhall, for each and every ſuch Offence, forfeit and loſe the Sum of Five hundred Pounds.

Penalties how to be levied.

VIII. And be it further enacted, That all Fines, Penalties, and Forfeitures, impoſed or created by this Act, ſhall be ſued for, recovered, levied, or mitigated, by ſuch Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture, may be ſued for, recovered, levied, or mitigated, by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively, and that One Moiety of every ſuch Fine, Penalty, or Forfeiture, ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him, her, or them, who ſhall inform, diſcover, or ſue for the ſame.

IX. And be it further enacted, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauſes, Matters, and Things, which in and by an Act made in the Twelfth Year of the Reign of King *Charles* the Second, intituled *An Act for taking away the Court of Wards and Liveries, and Tenures in Capite, and by Knights Service and Purveyance, and for ſettling a Revenue upon His Majeſty in lieu thereof*, or by any other Law now in force relating to His Majeſty's Revenue of Exciſe, are provided and eſtabliſhed, ſhall be practiſed, uſed, and put in Execution in and for the Purpoſes of this Act, as fully and effectually, to all Intents and Purpoſes, as if all and every the ſaid Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in this preſent Act. Powers of 12 C. 2. c. 24. and other Laws of Exciſe extended to this Act.

X. And whereas it is expedient that Proviſion ſhould be made for the Allowance or Re-payment or Remiſſion (as the Caſe may require) of the Duties of Exciſe, for or in reſpect of Foreign Spirits, Wine, or other imported Liquors accidentally loſt by Leakage or Staving as herein-after mentioned; be it therefore enacted, That, from and after the Fifth Day of *July* One thouſand eight hundred and fourteen, it ſhall and may be lawful to and for the Commiſſioners of Exciſe in *England* or *Scotland* reſpectively, or any Three or more of them, for the Time being, to repay or allow to the Importers, Owners, Proprietors, or Conſignees of any Foreign Spirits, Wine, or other imported Liquors which ſhall be loſt by accidental Staving on Ship-board, or in the unſhipping thereof, before the landing thereof, the Duties of Exciſe which ſhall have become payable, or ſhall have been paid for or in reſpect of ſuch Spirits, Wine, or other Liquors, and to remit the Duties of Exciſe, and cancel and vacate the Exciſe Bond, for or in reſpect of all ſuch Spirits, Wine, and other Liquors for which no ſuch Duties ſhall have been paid, but for which Security ſhall have been given by Bond taken for or in reſpect of the Warehouſing thereof, before Payment of the Duties under or by virtue of 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*, or of another Act made in the Forty-fifth Year of the Reign of His preſent Majeſty, intituled *An Act to authorize the Lords Commiſſioners of His Majeſty's Treaſury to permit certain Articles to be warehouſed in different Ports in* Great Britain *upon giving Security for the Payment of Duties upon the Articles therein mentioned*, and which ſhall be ſo loſt by ſuch accidental Staving: Provided always nevertheleſs, that no ſuch Allowance or Re-payment ſhall be made, nor any ſuch Duty be remitted, nor any ſuch Bond or any Part thereof be cancelled or vacated, unleſs Proof ſhall be made to the Satisfaction of the ſaid reſpective Commiſſioners, that ſuch Spirits, Wine, or other Liquors, were loſt by ſuch accidental Staving, and not from any Want of due Care or Precaution on the Part of the Importer, Owner, Proprietor, or Conſignee thereof, or his, her, or their Agent: Provided alſo, that every ſuch Bond ſhall be and remain in full Force and Effect as to all the Spirits, Wine, or other Liquors to which the ſame ſhall relate, and which ſhall not be ſo proved to have been loſt by ſuch accidental Staving, Proviſion for the Remiſſion of the Duties in reſpect of Spirits, Wine, &c. accidentally loſt by Leakage or Staving. 43 G. 3. c. 132. 45 G. 3. c. 87.

Staving, and for or in reſpect whereof the Duties of Exciſe ſhall not be ſo remitted, any Law, Uſage, or Cuſtom to the contrary notwithſtanding.

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