

ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. CXLII.

An Act to permit the Exportation of Tea to the *Britiſh* Colonies in *America*, *Guernſey*, *Jerſey*, *Europe*, and *Africa*, without Payment of Duty.

[27th *July* 1814.]

WHEREAS the Duties of Cuſtoms and Exciſe on Tea taken out of the Warehouſes of the United Company of Merchants of *England* trading to the *Eaſt Indies* are by the Laws now in force allowed to be drawn back on the Exportation of ſuch Tea to the *Britiſh* Plantations or Settlements in *America*, to the Iſland of *Jerſey* and *Guernſey*, to *Gibraltar*, or to any Port or Place on the Continent of *Europe*, where any *Britiſh* Conſul is reſident for the Protection of Trade, or to *Africa*: And whereas it is expedient to allow Tea to be exported to the ſaid ſeveral Places without Payment of any Duties of Cuſtoms or Exciſe; 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 Twentieth Day of *Auguſt* One thouſand eight hundred and fourteen, it ſhall and may be lawful to export, under, ſubject, and according to the Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, (ſave where the ſame are expreſsly altered or controlled by this Act) contained, provided, ſettled, or eſtabliſhed in or by an Act made in the Forty-firſt Year of the Reign of His preſent Majeſty King *George* the Third, to permit the Exportation of Tea to *Ireland* without Payment of any Duty, or any other Act or Acts of Parliament therein mentioned or referred unto, to the *Britiſh* Plantations or Settlements

Tea may be exported to the Britiſh Plantations in America, &c. without Payment of Duty, ſubject to the Regulations preſcribed by 41 G. 3. c. 75. &c.

Settlements in *America*, to the Iſlands of *Jerſey* and *Guernſey*, to *Gibraltar*, or to any Port or Place on the Continent of *Europe* where any *Britiſh* Conſul is or ſhall be reſident, for the Protection of Trade, or to *Africa*, without Payment of any Duties of Cuſtoms or Exciſe, any Tea which ſhall on or after the Day of the Commencement of the Tea Sale of the United Company of Merchants of *England* trading to the *Eaſt Indies* laſt preceding the paſſing of this Act, be ſold at the Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, ſhall be and the ſame reſpectively are hereby directed to be uſed, applied, practiſed, and put in Execution on any ſuch Exportation of Tea as fully and effectually to all Intents and Purpoſes as if the ſame Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures had been expreſsly repeated and re-enacted in this Act: Provided always, nevertheleſs, that the Bond for the Exportation of any ſuch Tea to the *Britiſh* Plantations or Settlements in *America*, to the Iſlands of *Jerſey* and *Guernſey*, to *Gibraltar*, or to any ſuch Port or Place on the Continent of *Europe* or to *Africa*, ſhall be conditioned to produce ſuch Certificate of the landing (or as the Caſe may require) to make ſuch Proof as is mentioned or prefcribed in or by an Act made in the Twenty-ninth Year of the Reign of His preſent Majeſty King *George* the Third, intituled *An Act for allowing the like Drawback on Teas exported to the Iſlands of* Guernſey *and* Jerſey, *and to* Gibraltar, *and other Places on the Continent of* Europe, *and to* Africa, *as is now allowed on Teas exported to* Ireland *or* America; and all and ſingular the Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures contained, provided, ſettled, or eſtabliſhed in or by the ſaid laſt mentioned Act ſhall alſo be uſed, applied, practiſed, and put in Execution for and in reſpect of the Exportation of Tea under or by virtue of this Act, ſo far as ſuch Rules, Regulations, Reſtrictions, or Proviſions, Fines, Penalties, or Forfeitures reſpectively are or may be applicable thereto.

Bond for Exportation conditioned to produce Certificate of the Landing.

29 G. 3. c. 59.

II. And be it further enacted, That in caſe any Tea taken out of any ſuch Warehouſe for ſuch Exportation as aforeſaid, or for Exportation to *Ireland*, ſhall not be forthwith and without any unneceſſary Delay, and in the Preſence of the proper Officer of Exciſe, be carried and put on board the Ship or Veſſel in which the ſame is intended to be exported, or in caſe the ſame or any Part thereof ſhall be altered in Quantity, or the Package containing the ſame opened or broken after being delivered from or out of ſuch Warehouſe and before Exportation, or if any ſuch Tea ſhall be relanded after the Shipping thereof, or ſhall after the Exportation thereof be brought back into *Great Britain*, then and in every ſuch Caſe ſuch Tea ſhall be forfeited.

If Tea be altered in Quantity or Package opened, or relanded, ſuch Tea ſhall be forfeited.

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