ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

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C A P. CXLVIII.

An Act for imposing an Excise Duty on Silk Handkerchiefs sold by the *East India* Company for Home Consumption. [28th *July* 1814.]

WHEREAS by an Act made in the Forty-ninth Year of the Reign of His present Majesty King *George* the Third, intituled *An Act for* 49 G.3. c.98.
repealing the several Duties of Customs chargeable in Great Britain, *and for granting other Duties in lieu thereof*, certain Duties of Customs are imposed for every One hundred Pounds of the Value of Silk Handkerchiefs printed, stained, painted, or dyed, imported into *Great Britain* by the United Company of Merchants of *England* trading to the *East Indies*, and secured in Warehouses: And whereas by a Clause in an Act made in the Forty-third Year of the Reign of His present Majesty, intituled *An Act to* 43 G.3. c.68.
repeal the Duties of Customs payable in Great Britain, *and to grant other Duties in lieu thereof*, it was enacted, that from and after the Ratification of the Definitive Treaty of Peace between His Majesty and the Republick of *France*, it should and might be lawful for the United Company of Merchants of *England* trading to the *East Indies* to expose to sale, either for the Purpose of being worn or used in *Great Britain* or for Exportation, any Silk Handkerchiefs of the Manufacture of *Persia*, *China*, or the *East Indies*, that should have been or might thereafter be secured in the Warehouses of the said United Company, subject nevertheless to the Duties by that Act imposed thereon; and that all such Silk Handkerchiefs on which such Duties should have been paid, should and might be worn or used in *Great Britain*, or sold or exposed to sale therein, subject nevertheless to a

Proviſo in the ſaid recited Act contained, reſtricting the ſaid United Company from ſelling or expoſing to ſale a greater Quantity of ſuch Silk Handkerchiefs than Fifty thouſand Pieces in any one Year, for the Space of Three Years from and after the ſaid Ratification, and directing that ſuch Fifty thouſand Pieces ſhould be of the uſual Length, and of the Sorts that ſhould have been uſually expoſed to ſale: And whereas it is expedient that the ſaid recited Clauſe and Proviſions ſhould be made perpetual in Manner 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 it ſhall and may be lawful for the United Company of Merchants of *England* trading to the *Eaſt Indies* to expoſe to ſale, either for the Purpoſe of being worn or uſed in *Great Britain*, or for Exportation, any Silk Handkerchiefs of the Manufacture of *Perſia*, *China*, or the *Eaſt Indies*, that ſhall have been or may hereafter be ſecured in the Warehouſes of the ſaid United Company, ſubject nevertheleſs to the Duties by the ſaid Act and alſo to the Duties by this Act impoſed thereon; and all ſuch Silk Handkerchiefs on which ſuch Duties ſhall have been duly paid ſhall and may be worn or uſed in *Great Britain*, or ſold or expoſed to ſale therein: Provided always nevertheleſs, that the ſaid United Company ſhall not in any one Year ſell or expoſe to ſale a greater Quantity of ſuch Silk Handkerchiefs than Fifty thouſand Pieces, and that ſuch Fifty thouſand Pieces ſhall be of the uſual Length, and of the Sorts that ſhall have been heretofore uſually expoſed to Sale.

Silk Handkerchiefs imported by the Eaſt India Company may be ſold or worn in Great Britain.

Limitation of Quantity.

II. And be it further enacted, That upon all Silk Handkerchiefs printed, ſtained, painted, or dyed, imported into *Great Britain* by the United Company of Merchants of *England* trading to the *Eaſt Indies*, and ſecured in Warehouſes, and which from and after the paſſing of this Act ſhall be ſold by the ſaid United Company for Home Conſumption, there ſhall be paid to His Majeſty, His Heirs and Succeſſors, a Duty of Twenty-five Pounds *per Centum*, to be computed upon the groſs Prices at which ſuch Silk Handkerchiefs ſhall be ſold, which ſaid Duty ſhall be paid by the Purchaſer or Purchaſers of ſuch Silk Handkerchiefs to the ſaid United Company at ſuch Time or Times as ſhall by the Conditions of ſuch Sales be from Time to Time appointed for the Payment of the Price of ſuch Silk Handkerchiefs to the ſaid United Company, and the ſaid United Company ſhall at all Times, together with the proper Officers of Exciſe, make up an Account of Twenty-five Pounds *per Centum*, to be computed upon the groſs Prices at which ſuch Silk Handkerchiefs ſhall be ſold, and pay the ſame to the Commiſſioners of Exciſe for the Time being, within Forty Days after the Expiration of each quarterly Sale, which ſaid Duty ſhall be and ſhall be deemed and taken to be an Exciſe Duty, and ſhall be under the Management of the Commiſſioners of Exciſe in *England* for the Time being.

A Duty of 25 per Cent. on the Sale Price of ſuch Handkerchiefs ſhall be paid by the Purchaſer, to be paid to the Exciſe within 40 Days after the Sale.

III. And, for the better ſecuring the ſaid Duty of Exciſe by this Act granted, be it further enacted, That ſuch proper Stamps or Seals ſhall be provided by the Commiſſioners of Exciſe in *England*, by this Act chargeable on the ſaid Silk Handkerchiefs, as may ſerve to denote the Payment or charging of the Duty by this Act impoſed, for or in reſpect of ſuch Silk Handkerchiefs, and that the ſaid Stamps or Seals ſhall be uſed and applied accordingly, and ſhall and may from Time to Time be renewed or altered

Stamps to be provided to denote the Payment of the Duty.

altered by the ſaid Commiſſioners as often as they ſhall ſee fit to renew or alter the ſame.

No Piece of Handkerchiefs to be removed out of Warehouſe till properly marked at both Ends, on Penalty of 50l. and Forfeiture of the Goods.

IV. And be it further enacted, That no Perſon or Perſons ſhall remove, carry, or ſend away, or ſuffer to be removed, carried, or ſent away from or out of any Warehouſe or Warehouſes approved of by the Commiſſioners of His Majeſty's Cuſtoms for the Time being, and into which the ſame ſhall have been carried or put under or by virtue of any Act or Acts of Parliament in that Caſe made or provided, any Silk Handkerchiefs or Handkerchief for or in reſpect whereof a Duty is impoſed by this Act, until every particular Piece or Parcel or Remnant of the ſame reſpectively ſhall have been duly marked at both Ends thereof with a Stamp or Seal, or Stamps or Seals, denoting the charging the Duty by this Act impoſed, for or in reſpect thereof, on pain of forfeiting for every ſuch Offence the Sum of Fifty Pounds; and all ſuch Handkerchiefs ſo removed, carried, or ſent away without being marked with a Stamp or Seal or Stamps or Seals, denoting the charging the ſaid Duty, ſhall be forfeited, and the ſame ſhall and may be ſeized by any Officer of Exciſe.

Officers in ſtamping not to damage the Handkerchiefs.

Penalty on counterfeiting the Stamp, or ſelling Handkerchiefs with counterfeit Stamp, 500l.

V. And be it further enacted, That the ſaid Commiſſioners of Exciſe ſhall cauſe the ſaid Stamps or Seals to be delivered to the proper Officer or Officers of Exciſe for the Purpoſe aforeſaid, and ſuch Officer or Officers is and are hereby enjoined and required in uſing the ſame to do no Hurt or Damage, or the leaſt Hurt or Damage that may be to the Silk Handkerchiefs to be ſo marked or ſtamped; and if any Perſon or Perſons whatſoever ſhall at any Time or Times hereafter counterfeit or forge any Stamp or Seal, to reſemble any Stamp or Seal which ſhall be provided in purſuance of this Act, to denote the charging the Duties on the ſaid Silk Handkerchiefs, or ſhall counterfeit or reſemble the Impreſſion of the ſame upon any Silk or Silk Handkerchief, or ſhall ſell any Silk Handkerchief with a counterfeit Stamp thereon, knowing the ſame to be counterfeited, all and every the Perſon or Perſons ſo offending ſhall for each and every ſuch Offence forfeit and loſe the Sum of Five hundred Pounds.

Penalty on Perſons concealing Handkerchiefs that have been clandeſtinely run, 50l., and Handkerchiefs forfeited.

VI. And be it further enacted, That if any Perſon or Perſons ſhall, with Intent to defraud His Majeſty of His juſt Duty or Duties for or in reſpect thereof, fraudulenty depoſit, hide, or conceal, any Silk Handkerchiefs, of the Manufacture of *Perſia*, *China*, or *Eaſt India*, printed, ſtained, painted, or dyed, or ſhall, with Intent to prevent the Diſcovery thereof by the Officers of the Cuſtoms or Exciſe, depoſit, hide, or conceal, any Silk Handkerchiefs of the Manufacture aforeſaid, printed, ſtained, painted, or dyed, and which ſhall have been clandeſtinely run, then and in every ſuch Caſe the Perſon or Perſons ſo offending ſhall, for each and every Piece or Part of a Piece of ſuch Silk Handkerchiefs, forfeit and loſe the Sum of Fifty Pounds; and all and every the Pieces and Parts of Pieces of ſuch Silk Handkerchiefs ſo depoſited, hidden, or concealed, ſhall be forfeited; and the ſame ſhall and may be ſeized by any Officer of Exciſe.

Handkerchiefs found in the Poſſeſſion of

VII. And be it further enacted, That if any Silk Handkerchief or Silk Handkerchiefs of the Manufacture of *Perſia*, *China*, or *Eaſt India*, printed, ſtained, painted, or dyed, ſhall from and after the Fifth of *January*

Dealers, &c. after Jan. 5, 1815, unſtamped, ſhall be forfeited.

January One thouſand eight hundred and fifteen be found in the Cuſtody or Poſſeſſion of any Draper, or of any Trader or Dealer in Silks or Handkerchiefs, or in the Cuſtody or Poſſeſſion of any other Perſon or Perſons, for the Uſe of or on Account of any ſuch Draper, Trader, or Dealer, without being marked or ſealed either on the both Ends or on one End thereof, with a Stamp or Seal, denoting the charging of the Duty by this Act impoſed for or in reſpect thereof, ſuch Silk Handkerchief or Silk Handkerchiefs ſhall be forfeited.

No Proof of unmarked Handkerchiefs having been Part of a Piece that had been marked to be admitted in Evidence.

VIII. And, to prevent Drapers and Dealers from alledging or pretending that any ſuch Silk Handkerchief or Silk Handkerchiefs was or were a Part or Parts of a Piece or Pieces which had been marked or ſealed at both Ends thereof, under or by virtue of this Act, but was or were cut from the ſame, on the Sale of the ſtamped End or Ends of the Piece from whence the ſame was or were ſo cut, be it enacted, That no ſuch Allegation, nor any ſuch Pretence, ſhall be deemed or taken to be valid, or in any Manner available in Law; nor ſhall any Proof of any Silk Handkerchief or Silk Handkerchiefs, not marked or ſealed as laſt aforeſaid, having been a Part or Parts of any Piece or Pieces which had been marked or ſealed under or by virtue of this Act, be admiſſible in Evidence, or received in any Court of Juſtice.

Perſons having a certain Quantity of Handkerchiefs in Poſſeſſion to be deemed Traders.

IX. And whereas it may, from the Privacy of their Dealings on many Occaſions be difficult to prove that Perſons in whoſe Cuſtody or Poſſeſſion Silk Handkerchiefs forfeited under or by virtue of this Act when found in the Cuſtody or Poſſeſſion of any Trader or Dealer in Silk Handkerchiefs, are Traders or Dealers in Silk Handkerchiefs, and it is therefore expedient to make ſuch Proviſion as herein-after mentioned; be it therefore enacted, That any Perſon or Perſons in whoſe Cuſtody or Poſſeſſion Three Pieces or upwards of Silk Handkerchiefs, or any Silk Handkerchiefs exceeding the Number of Twenty-one Silk Handkerchiefs ſhall be diſcovered or found, ſhall be deemed and taken to be a Trader and Dealer in Silk Handkerchiefs within the Meaning of this Act: Provided always nevertheleſs, that nothing herein-before contained ſhall extend, or be deemed or conſtrued to extend to ſubject any Perſon or Perſons to be deemed and taken to be a Trader or Dealer in Silk Handkerchiefs, for or by reaſon of his, her, or their having in his, her, or their Cuſtody or Poſſeſſion any Number of old, worn, or uſed Silk Handkerchiefs, not exceeding Twenty-one, for the uſual and ordinary Uſe of himſelf or his Family; any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

On Oath being made of Suſpicion of the Concealment of Handkerchiefs without Stamps, Officers may enter Premiſes, and make Seizures.

X. And be it further enacted, That if any Officer or Officers of Exciſe ſhall have Cauſe to ſuſpect Silk Handkerchiefs printed, ſtained, painted, or dyed, for or in reſpect whereof any Duty of Cuſtoms or Exciſe ought to have been charged, ſhall be fraudulently depoſited, hid, or concealed in any Place or Places whatſoever, with Intent to defraud His Majeſty of ſuch Duty or Duties, or that any Silk Handkerchief printed, ſtained, painted, or dyed, and which ought to have been ſtamped under or by virtue of this Act, ſhall be in the Cuſtody or Poſſeſſion of any Draper, or of any Trader or Dealer in Silks or Handkerchiefs, or in the Cuſtody or Poſſeſſion of any other Perſon or Perſons for the uſe of or on account of any ſuch Draper, Trader, or Dealer, without having thereupon any ſuch Stamps or Seals, or Stamp or Seal, as by this Act is required, to denote

the Payment or charging the Duty of Excise by this Act imposed for or in respect thereof, or that any Silk Handkerchiefs printed, stained, painted, or dyed clandestinely run shall be deposited, lodged, hid, or concealed in any Place or Places whatsoever, then and in every such Case, upon Oath made by such Officer or Officers before the Commissioners of Excise in *England*, for the Time being, or any Two or more of them, within the Limits of the Chief Officer of Excise in *London*, or before One or more Justice or Justices of the Peace in any Part of *Great Britain*, setting forth the Ground of his or their Suspicion, it shall and may be lawful to and for the said Commissioners, or any Two or more of them, or the Justice or Justices of the Peace respectively, as the Case may require, before whom such Oath shall be made, if he or they shall judge it reasonable, by Special Warrant or Warrants under his or their respective Hands and Seals, to authorize and empower such Officer or Officers by Day or by Night, but if in the Night then in the Presence of a Constable or other lawful Officer of the Peace, to enter into all and every the Place and Places where he or they shall so suspect such Silk Handkerchiefs to be so deposited, hid, or concealed, or to be in the Custody aforesaid, and to seize and carry away all such Silk Handkerchiefs which he or they shall then and there find, together with the Chests, Trunks, and Packages containing the same, and all such Silk Handkerchiefs so found, together with the Chests, Trunks, and Packages containing the same, shall be forfeited; and if any Person or Persons shall let, obstruct, or hinder any Officer or Officers of Excise, or any other Person or Persons acting in his Aid or Assistance for or in the Execution of any such Warrant from entering any such Place or Places for the Purposes aforesaid, or in seizing or carrying away any Silk Handkerchiefs forfeited under or by virtue of this or any other Act or Acts of Parliament, or in the due Execution of any such Warrant, every Person or Persons so offending shall, for each and every such Offence, forfeit and lose the Sum of One hundred Pounds.

Recovery and Application of Penalties.

XI. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed 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 or them who shall inform, discover, or sue for the same.

Powers of 12 Car. 2. c. 24. to extend to this Act.

XII. And be it further enacted, That all and every the Powers, Authorities, Directions, Rules, Penalties, Forfeitures, Clauses, Matters, and Things which in and by an Act made in the Twelfth Year of the Reign of His late Majesty 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 or Inland Duties, under the Management of the Commissioners of of Excise*, are provided, settled, or established, for managing, raising, levying, collecting, paying, mitigating, or recovering, adjudging or ascertaining, the Duties thereby imposed, or any of them, or for preventing, detecting, or punishing Frauds relating thereto, other than in such Cases for

which other Penalties or Provisions are prescribed by this Act, shall be practised, used, applied, and put in Execution in and for managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering, and paying the Duties hereby imposed, and for preventing, detecting, and punishing Frauds relating thereto, 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 again enacted in this present Act.

Duties to be carried to the Consolidated Fund.

XIII. 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 Monies so paid into the said Receipt of Exchequer as aforesaid, shall be carried to and made Part of the Fund called *The Consolidated Fund of* Great Britain.

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