ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

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C A P. CXXIX.

An Act to increaſe the Drawbacks and Countervailing Duties on Tobacco, and to limit the Tonnage of Ships in which Wine may be exported when Duties are drawn back. [4th *July* 1815.]

WHEREAS the Drawback allowed by an Act of the preſent Seſſion of Parliament, intituled *An Act for granting to His Majeſty until the Fifth Day of* April *One thouſand eight hundred and nineteen, additional Duties of Exciſe in* Great Britain, *on Sweets, Tobacco, Snuff, and Exciſe Licences*, for and in reſpect of Short Cut Tobacco, Shag Tobacco, Roll Tobacco, and Carrot Tobacco, manufactured at any of the Ports of *Great Britain*, into which Tobacco may lawfully be imported, or within Two Miles thereof, are leſs in Proportion to the Duty by the ſaid Act impoſed on Tobacco, than the ſame ought to have been, and it is therefore expedient to grant the additional Drawbacks 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 paſſing of this Act there ſhall be allowed and paid for ſuch manufactured Tobacco the ſeveral additional Drawbacks of Exciſe herein-after mentioned; (that is to ſay),

55 G.3.c.30.

Additional Drawbacks of Exciſe to be allowed on Tobacco.

Drawbacks.

For every Pound Weight of Short-cut Tobacco, manufactured at any of the Ports of *Great Britain* into which Tobacco may lawfully be imported or within Two Miles thereof, from Tobacco for which the Duties impoſed in reſpect thereof ſhall have been paid and exported as Merchandize

dize by the Manufacturer thereof from such Ports to Foreign Parts, Two-pence Farthing and One-Tenth Part of a Farthing:

For every Pound Weight of Shag Tobacco, so manufactured and exported, One Penny Three Farthings and Four-Fifth Parts of a Farthing:

For every Pound Weight of Roll Tobacco, so manufactured and exported, Two-pence Farthing and One-Tenth Part of a Farthing:

For every Pound Weight of Carrot Tobacco so manufactured and exported, One Penny Three Farthings and Four-Fifth Parts of a Farthing.

The additional Drawbacks shall be allowed on Tobacco manufactured at any of the Ports of Great Britain, &c. from Tobacco for which the Duties imposed by recited Act have been paid, and exported before the passing of this Act.

II. And be it further enacted, That for all Short-cut Tobacco, Shag Tobacco, Roll Tobacco, and Carrot Tobacco, manufactured at any of the Ports of *Great Britain* into which Tobacco may lawfully be imported, or within Two Miles thereof, from Tobacco for which the Duties imposed by the said Act of the present Session of Parliament in respect thereof, as well as all other Duties imposed for or in respect thereof by any former Act or Acts of Parliament, shall have been paid, and exported before the passing of this Act as Merchandize by the Manufacturer thereof from any such Port, or to Foreign Parts, under and subject to the Rules, Regulations, and Provisions by Law established for the Exportation of Tobacco on Drawback, there shall, in addition to the Drawback or Drawbacks by the said Act of the present Session of Parliament granted, be allowed and paid the additional Drawback by this Act granted on manufactured Tobacco of the like Sort.

The following Countervailing Duties shall be paid on Tobacco:

III. And, to countervail the Drawbacks granted on manufactured Tobacco, by an Act made in the Fifty-fifth Year of the Reign of His present Majesty King *George* the Third, intituled *An Act for granting to His Majesty until the Fifth Day of* April *One thousand eight hundred and nineteen, additional Duties of Excise in* Great Britain, *on Sweets, Tobacco, Snuff, and Excise Licences*, and the additional Drawbacks granted on manufactured Tobacco by this Act, be it further enacted, That from and after the passing of this Act there shall be raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, the following Countervailing Duties; that is to say,

Countervailing Duties.

For every Pound Weight of unmanufactured Tobacco of the Growth or Produce of *Ireland*, imported from thence into *Great Britain*, Three-pence:

For every Pound Weight of *Irish* manufactured Short-cut Tobacco, or Tobacco manufactured into what is commonly called or known by the Name of *Spanish*, imported from *Ireland* into *Great Britain*, Four-pence Halfpenny:

For every Pound Weight of *Irish* manufactured Shag Tobacco, imported from *Ireland* into *Great Britain*, Four-pence Halfpenny:

For every Pound Weight of *Irish* manufactured Roll Tobacco, imported from *Ireland* into *Great Britain*, Four-pence Halfpenny:

For every Pound Weight of *Irish* manufactured Carrot Tobacco, imported from *Ireland* into *Great Britain*, Four-pence Halfpenny:

For every Pound Weight of every other Sort of *Irish* manufactured Tobacco, not herein-before enumerated or described, imported from *Ireland* into *Great Britain*, Four-pence Halfpenny:

For every Pound Weight of *Irish* manufactured Rappee Snuff, imported from *Ireland* into *Great Britain*, Three-pence Three Farthings:

For every Pound Weight of *Irish* manufactured *Scotch* Snuff, imported from *Ireland* into *Great Britain*, Five-pence Farthing:

For every Pound Weight of *Iriſh* manufactured Brown *Scotch* Snuff, imported from *Ireland* into *Great Britain*, Three-pence Three Farthings:

For every Pound Weight of *Iriſh* manufactured Tobacco Stalk Flour, imported from *Ireland* into *Great Britain*, Five-pence Farthing:

For every Pound Weight of every other Sort or Kind of *Iriſh* manufactured Snuff, or Snuff Work, not herein-before enumerated or deſcribed, imported from *Ireland* into *Great Britain*, Five-pence Farthing.

Countervailing Duties how to be levied.

IV. And be it further enacted, That the Countervailing Duties by this Act impoſed ſhall be raiſed, levied, collected, paid, applied, and accounted for in ſuch and the like Manner as the Countervailing Duties on Tobacco and Snuff impoſed by an Act made in the Fifty-ſecond Year of His preſent Majeſty's Reign, intituled *An Act for granting to His Majeſty additional Duties of Exciſe in* Great Britain *on Glaſs, Hides, and Tobacco and Snuff*, are by any Law or Laws now in force to be raiſed, levied, collected, paid, applied, or accounted for. 52 G. 3. c. 94.

Additional Drawbacks to be paid out of the Duties on Tobacco.

V. And be it further enacted, That the additional Drawbacks by this Act granted ſhall be paid and allowed out of the Duties of Exciſe by Law impoſed for or in reſpect of Tobacco, and under, ſubject and according to the Rules, Regulations, Reſtrictions, and Proviſions contained and provided in and by an Act made in the Twenty-ninth Year of the Reign of His preſent Majeſty King *George* the Third, intituled *An Act for repealing the Duties on Tobacco and Snuff, and for granting new Duties in lieu thereof*, or by any other Act or Acts of Parliament now in force, relating to the Exportation of Tobacco on Exciſe Drawback. 29 G. 3. c. 68.

No Wine ſhall be exported for Drawback but in Veſſels of the Burthen of 70 Tons or upwards.

VI. And whereas it is expedient to limit the Tonnage of Ships and Veſſels in which Wine may be exported on Drawback; be it therefore enacted, That no Wine on which the full Duties of Cuſtoms and Exciſe ſhall have been paid upon the Importation thereof into *Great Britain*, ſhall afterwards be exported for the Drawback in any Ship or Veſſel whatever, which ſhall not be of the Burthen of Seventy Tons or upwards, ſubject alſo to the like Securities, Rules, Regulations, Penalties and Forfeitures as are made and provided by the Laws in force, on and immediately before the paſſing of this Act.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1815.