ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

C A P. XXII.

An Act to repeal the Duties of Cuftoms payable on the Importation of Tobacco, and to grant other Duties in lieu thereof. [23d *March* 1815.]

WHEREAS it is expedient that the feveral and refpective Duties of Cuftoms payable on the Importation of Tobacco into *Great Britain*, and the feveral and refpective Drawbacks of fuch Duties on the Exportation of Tobacco from *Great Britain*, fhould be repealed, and that other Duties and Drawbacks fhould be impofed in lieu thereof; be it therefore enacted by the King's moft Excellent Majefty, by and with the Advice and Confent of the Lords Spiritual and Temporal, and Commons, in this prefent Parliament affembled, and by the Authority of the fame, That from and after the Twenty-firft Day of *February* One thoufand eight hundred and fifteen, the feveral and refpective Duties of Cuftoms payable on the Importation of Tobacco into *Great Britain*, and the feveral and refpective Drawbacks of the faid Duties allowed on the Exportation of Tobacco from *Great Britain*, fhall ceafe, determine, and be no longer paid or allowed, fave and except in all Cafes relating to the recovering, paying, or allowing any Arrears thereof which may remain unpaid or allowed, or to any Fine, Penalty, or Forfeiture relating thereto, which fhall have been incurred at any Time before the faid Twenty-firft Day of *February* One thoufand eight hundred and fifteen; and that from and after the faid Day, in lieu and inftead of the Duties and Drawbacks hereby repealed, there fhall be raifed, levied, collected, and paid, unto His Majefty, His Heirs and Succeffors, the Duties and Drawbacks as the fame

Inftead of the Duties and Drawbacks repealed the Duties and Drawbacks fpecified in Schedule annexed fhall be paid.

are inſerted, deſcribed, and ſet forth in Figures in the Table hereunto annexed marked (A): Provided always, that if any Tobacco legally imported into *Great Britain* ſhall be depoſited in Warehouſes according to the Directions of the ſeveral Acts of Parliament in force on and immediately before the paſſing of this Act, relating to the Importation and Warehouſing of Tobacco in *Great Britain*, then and in ſuch Caſe the Duties of Cuſtoms hereby impoſed upon the Importation thereof ſhall not be paid or payable until ſuch Tobacco ſhall be delivered for Home Trade, Conſumption, or Manufacture, out of the Warehouſe in which the ſame may be depoſited, lodged, or ſecured according to the Directions of the ſaid Acts reſpectively.

Duties not to be payable on warehouſed Tobacco till delivered out for Home Trade.

Tobacco not to be taken out of Warehouſe till the new Duty be paid.

II. And be it further enacted, That no Tobacco which ſhall have been lodged and depoſited in any ſuch Warehouſe previous to the ſaid Twenty-firſt Day of *February* One thouſand eight hundred and fifteen, and on which the Duties due on the Importation thereof ſhall not have been paid, ſhall be taken out of ſuch Warehouſe for Home Trade, Conſumption, or Manufacture, until the Duties granted by this Act ſhall have been fully paid, notwithſtanding ſuch Tobacco had been imported on or before the ſaid Twenty-firſt Day of *February* One thouſand eight hundred and fifteen.

Duties to be under the Management of the Commiſſioners of Cuſtoms.

III. And be it further enacted, That ſuch of the ſaid Duties as ſhall ariſe in that Part of *Great Britain* called *England* ſhall be under the Management of the Commiſſioners of Cuſtoms in *England* for the Time being; and ſuch thereof as ſhall ariſe in that Part of *Great Britain* called *Scotland* ſhall be under the Management of the Commiſſioners of the Cuſtoms in *Scotland* for the Time being.

Duties how to be levied.

IV. And be it further enacted, That the ſaid Duties ſhall be managed, aſcertained, raiſed, levied, collected, paid, and recovered, in ſuch and the like Manner as any Duties of Cuſtoms of a like Nature are managed, aſcertained, raiſed, levied, collected, paid, and recovered, and under and ſubject to the ſeveral Powers, Conditions, Rules, Regulations, Reſtrictions, Penalties, and Forfeitures of any Act or Acts of Parliament now in force in relation to or made for ſecuring the Revenue of Cuſtoms in *Great Britain*; and all Pains, Penalties, Fines, and Forfeitures for any Offences whatever committed againſt or in Breach of any Act or Acts of Parliament in force on or immediately before the paſſing of this Act, made for ſecuring the Revenue of Cuſtoms, or for the Regulation or Improvement thereof, and the ſeveral Clauſes, Powers, and Directions therein contained, ſhall be in full force and effect as to the ſaid Duties, as fully and effectually, to all Intents and Purpoſes, as if they were at large repeated and re-enacted in this Act.

Duties to be paid into the Exchequer.

V. And be it further enacted, That all Monies from Time to Time ariſing from the ſaid Duties, the neceſſary Charges of raiſing and accounting for the ſame reſpectively excepted, ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, and ſhall be appropriated and applied in the ſame Manner as the Duties impoſed by the ſaid recited Act of the Forty-ninth Year of the Reign of His preſent Majeſty, under the Title and Deſcription of Permanent Duties, are directed to be appropriated and applied.

TABLE (A) to which this Act refers.

A TABLE of the Duties of Customs payable on the Importation of Tobacco into Great Britain, and of the Drawbacks of the said Duties allowed upon the Exportation of Tobacco from Great Britain.

TOBACCO.	Permanent.	
	Duty.	Drawback.
	£ s. d.	£ s. d.
Imported into Great Britain, or when taken out of the Warehouse for Home Trade, Consumption, or Manufacture, for every Pound Weight - -	0 1 0	— —
Having been delivered out of the Warehouse for Home Trade, Consumption, or Manufacture, in Great Britain, and afterwards manufactured according to Law,		
—— Into Short-cut Tobacco, Shag Tobacco, or Roll Tobacco, for every Pound Weight - - - - -	— —	0 0 8
—— Into Carrot Tobacco, for every Pound Weight - - - - -	— —	0 0 9

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