

ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

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additional Duty of Excise by this Act imposed shall have been paid, the several Drawbacks of Excise as the same are also respectively inserted, described, and set forth in the Schedule marked B. hereunto annexed; and also all such special Allowances as are particularly directed by any Act or Acts of Parliament in force at and immediately before the passing of this Act; and the same respectively shall commence and take effect from and after the Eighteenth Day of *February* One thousand eight hundred and fifteen.

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

II. And be it further enacted, That such of the Duties by this Act imposed as shall arise in that Part of *Great Britain* called *England* shall be under the Management of the Commissioners of Excise in *England* for the Time being; and such thereof as shall arise in *Scotland* shall be under the Management of the Commissioners of Excise in *Scotland* for the Time being.

Duties to be paid on Tobacco warehoused before Feb. 20, 1815, on being taken out for Home Consumption.

III. Provided always, and be it further enacted, That the additional Duties of Excise, granted by this Act on Tobacco and Snuff respectively, shall be charged on all Tobacco and Snuff imported into *Great Britain*, which shall have been warehoused and shall have remained on the Twentieth Day of *February* One thousand eight hundred and fifteen, in any Warehouse or Warehouses under His Majesty's Locks, in pursuance or by the Authority of any Act or Acts of Parliament, or other special Authority in force on or immediately before the said Twentieth Day of *February* One thousand eight hundred and fifteen, although such Tobacco or Snuff may have been imported before the said Twentieth Day of *February* One thousand eight hundred and fifteen: Provided always, that such Duties shall not be payable on any such Tobacco or Snuff unless and until any such Tobacco or Snuff respectively shall be taken out of any such Warehouse for the Purpose of being used or consumed in *Great Britain*.

Duties how to be levied.

IV. And be it further enacted, That the several Sums of Money respectively inserted, described, and set forth in the said Schedule hereunto annexed marked A. as the Duties of Excise, and the Drawbacks of the Duties of Excise set forth in the said Schedule marked B. upon the several Goods, Wares, Merchandize, Matters, and Things inserted therein shall and may be respectively raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed, in such and the like Manner, and in or by any or either of the general or special Means, Ways, or Methods by which the former Duties and Drawbacks of Excise respectively upon Goods, Wares, Merchandize, Matters, and Things of the same Sorts or Kinds respectively were or might be raised, levied, collected, answered, paid, recovered, adjudged, mitigated, or allowed; and the Goods, Wares, and Merchandize so by this Act respectively made liable to the Payment of, or chargeable with, Duties of Excise, or entitled to Drawbacks of Excise, as respectively inserted, described, and set forth in the said Schedules hereunto annexed, shall be and the same are hereby made subject to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures, to which Goods, Wares and Merchandize in general and also to all and every the special Conditions, Rules, Regulations, Restrictions, and Forfeitures respectively, to which the like Goods, Wares, or Merchandize respectively were subject or liable by any Act or Acts of Parliament in force immediately before the passing of this Act, relating to the Duties of Excise, and all

and every Pain, Penalty, Fine, or Forfeiture of any Nature or Kind whatever, for any Offence whatever committed againſt or in breach of any Act or Acts of Parliament in force immediately before the paſſing of this Act, made for ſecuring the Revenue of Exciſe or for the Regulation or Improvement thereof, and the ſeveral Clauſes, Powers, and Directions therein contained, ſhall and are hereby directed and declared to extend to and ſhall be reſpectively applied, practiſed, and put in Execution for and in reſpect of the ſeveral Duties of Exciſe and Drawbacks of Duties of Exciſe hereby charged and allowed in as full and ample Manner to all Intents and Purpoſes whatever, as if all and every the ſaid Acts, Clauſes, Proviſions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures were particularly repeated and re-enacted in the Body of this Act.

Duties to be in Proportion to a greater or leſs Quantity.

V. And be it further enacted, That in all Caſes where Duties are impoſed or Drawbacks allowed by this Act on any ſpecific Quantity of Goods, Wares, or Merchandize, the ſame ſhall in every Caſe be underſtood, deemed, and taken to apply in the ſame Proportion and after the ſame Rate to any greater or leſs Quantity than ſuch ſpecific Quantity.

Prize Tobacco and Snuff liable to the Duty.

VI. And be it further enacted, That all Tobacco and Snuff reſpectively taken and condemned as Prize, and ſold by the Captors or their Agents; and which ſhall from or after the ſaid Twentieth Day of *February* One thouſand eight hundred and fifteen, be taken out of any Warehouſe wherein the ſame ſhall have been ſecured, to be conſumed in this Kingdom, ſhall be ſubject and liable to the additional Duties reſpectively by this Act impoſed, for or in reſpect of Tobacco or Snuff as the Caſe may require, reſpectively imported, and ſuch additional Duty ſhall be paid and payable by ſuch Perſons and in ſuch Manner as the Duties on ſuch Tobacco or Snuff reſpectively are now payable by Law.

Duty may be added to Contract Prices.

VII. And whereas Contracts or Agreements may have been made before the paſſing of this Act, by Dealers in Tobacco or Snuff, upon which additional Duties are by this Act impoſed for ſuch Tobacco or Snuff reſpectively delivered after the ſaid Twentieth Day of *February* One thouſand eight hundred and fifteen; be it therefore enacted, That ſuch Dealers delivering ſuch Tobacco or Snuff reſpectively, after the Day and Year laſt aforeſaid, in purſuance of ſuch Contracts or Agreements, ſhall be allowed to add ſo much Money as will be equivalent to the Duties by this Act impoſed, and paid or actually charged by any Officer of Exciſe, for or in reſpect of ſuch Tobacco or Snuff reſpectively, to the Price thereof, and ſhall be entitled by virtue of this Act to be paid for the ſame accordingly.

Penalty on Perſons obſtructing Officers.

VIII. And be it further enacted, That if any Perſon or Perſons whatſoever ſhall aſſault, reſiſt, oppoſe, moleſt, obſtruct, or hinder any Officer or Officers of Exciſe in the due Execution of the Powers or Authorities by this Act granted or any or either of them, every Perſon ſo offending ſhall, for every ſuch Offence, forfeit and loſe the Sum of Two hundred Pounds.

Recovery and Application of Penalties.

IX. 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,

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.

Duties to be paid into the Exchequer.

X. 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 Money ſo paid into the Receipt of Exchequer as aforeſaid, ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Separate Accounts of the Duties to be kept and laid before Parliament purſuant to 42 G. 3. c. 70.

XI. Provided always, and be it enacted, That the Commiſſioners of His Majeſty's Treaſury now or for the Time being, or any Three or more of them, or the Lord High Treaſurer for the Time being, ſhall, during the Continuance of this Act, cauſe a ſeparate and diſtinct Account of the additional Duties granted by this Act to be prepared and annually laid before Parliament, purſuant to an Act paſſed in the Forty-ſecond Year of the Reign of His preſent Majeſty, intituled *An Act for directing certain Public Accounts to be laid annually before Parliament, and for diſcontinuing certain other Forms of Account now in Uſe*; and the Monies ariſing from the ſaid additional Duties ſhall be deemed a permanent Increaſe to the Public Revenue of *Great Britain*, for the Purpoſe of defraying any increaſed Charge occaſioned by any Loan made or Stock created by Authority of any Act of Parliament paſſed or to be paſſed in the preſent Seſſion of Parliament.

Act may be altered or repealed this Seſſion.

XII. And be it further enacted, That this Act or any of the Proviſions thereof, may be altered, varied, or repealed, by any Act or Acts to be paſſed in this Seſſion of Parliament.

Continuance of Duties.

XIII. And be it further enacted, That the Duties granted by this Act ſhall continue in force until the Fifth Day of *April* One thouſand eight hundred and nineteen.

SCHEDULE

SCHEDULE to which this Act refers.

SCHEDULE (A.)—DUTIES.

	£.	s.	d.
SWEETS.			
For every Barrel of Liquor which ſhall be made in Great Britain for Sale, by Infuſion, Fermentation, or otherwiſe, from Fruit or Sugar, or from Fruit or Sugar mixed with any other Ingredients or Materials whatſoever, commonly called Sweets, or called or diſtinguiſhed by the Name of made Wines - - - - - - -	0	11	7½
TOBACCO AND SNUFF.			
For every Pound Weight of Tobacco imported into Great Britain - - - - - -	0	0	3
For every Pound Weight of Snuff imported into Great Britain - - - - - -	0	0	3
LICENCES.			
For and upon all Licences to be taken out according to the Laws in each caſe made and provided by the Makers, Manufacturers, Traders, Dealers, Retailers and other Perſons herein-after mentioned, within Great Britain, to be paid by ſuch Makers, Manufacturers, Traders, Dealers, Retailers, or other Perſons reſpectively, the ſeveral annual additional Sums herein-after mentioned (that is to ſay)			
By every Perſon exerciſing the Trade or Buſineſs of an Auctioneer, for every ſuch Licence - - - -	0	6	0
Every Common Brewer of Table Beer, not being a Common Brewer of Strong Beer, for every ſuch Licence -	1	0	0
Every Common Brewer who ſhall brew any Strong Beer, for every ſuch Licence,			
If the Quantity of Beer brewed by ſuch Common Brewer within the Year ending the Fifth Day of July in each Year previous to taking out the Licence ſhall not exceed One thouſand Barrels - - - - -	0	15	0
If the ſame ſhall exceed One thouſand Barrels and ſhall not exceed Two thouſand Barrels - - -	1	0	0
If the ſame ſhall exceed Two thouſand Barrels and ſhall not exceed Five thouſand Barrels - - -	2	10	0
If the ſame ſhall exceed Five thouſand Barrels and ſhall not exceed Seven thouſand five hundred Barrels	3	15	0

SCHEDULE (A.)—DUTIES, *continued.*	£	s.	d.
If the ſame ſhall exceed Seven thouſand five hundred Barrels and ſhall not exceed Ten thouſand Barrels -	5	0	0
If the ſame ſhall exceed Ten thouſand Barrels and ſhall not exceed Twenty thouſand Barrels - - -	10	0	0
If the ſame ſhall exceed Twenty thouſand Barrels and ſhall not exceed Thirty thouſand Barrels - -	15	0	0
If the ſame ſhall exceed Thirty thouſand Barrels and ſhall not exceed Forty thouſand Barrels - -	20	0	0
Or if the ſame ſhall exceed Forty thouſand Barrels -	25	0	0
Every Perſon who ſhall firſt become a Common Brewer of Strong Beer, for every ſuch Licence 15s. ; and within Ten Days after the Fifth Day of July next after taking out ſuch Licence, ſuch further additional Sum as with the ſaid 15s. ſhall amount to the Duty herein-before directed to be paid, according to the Number of Barrels of Strong Beer brewed within the preceding Year - - - -	0	15	0 and a Surcharge.
Every Perſon who ſhall make any Liquor commonly called or known by the Name of Beer Colouring, for every ſuch Licence - - - - - -	5	0	0
Every Perſon who ſhall ſell Beer or Ale by Retail, or who ſhall ſell Cyder or Perry to be drank or conſumed in his, her, or their Houſe or Premiſes, for every ſuch Licence -	2	2	0
Every Maker of Wax Candles or Spermaceti Candles for Sale, for every ſuch Licence - - - -	6	0	0
Every Dealer in or Seller of Wax or Spermaceti Candles, not being a Maker of ſuch Candles, for every ſuch Licence	0	10	6
Every Chandler or Maker of Candles, other than Wax or Spermaceti Candles for Sale, for every ſuch Licence	1	0	0
Every Perſon trading in, vending, or ſelling Coffee, Tea, Cocoa Nuts or Chocolate, for every ſuch Licence -	0	5	6
Every Glaſs Maker for a Licence for each and every Glaſs Houſe - - - - - -	10	0	0
Every Tanner within the Limits of the Weekly Bills of Mortality, for every ſuch Licence - - - -	5	0	0
Every other Tanner for every ſuch Licence - - -	2	10	0
Every Tawer, for every ſuch Licence - - -	1	0	0
Every Dreſſer of Hides and Skins in Oil, for every ſuch Licence - - - - - -	2	10	0
Every Currier, for every ſuch Licence - - -	2	0	0
Every Maker of Vellum or Parchment, for every ſuch Licence - - - - -	1	0	0
Every Maltſter or Maker of Malt for Sale, for every ſuch Licence,			
If the Quantity of Malt made by ſuch Maltſter or Maker of Malt within the Year ending the Fifth Day of July in each Year previous to taking out the Licence ſhall not exceed Fifty Quarters - - - -	0	2	6
If the ſame ſhall exceed Fifty Quarters and ſhall not exceed One hundred Quarters - - -	0	5	0
If the ſame ſhall exceed One hundred Quarters and ſhall not exceed One hundred and fifty Quarters - -	0	7	6

SCHEDULE (A.)—DUTIES, *continued.*	£	s.	d.
If the ſame ſhall exceed One hundred and fifty Quarters and ſhall not exceed Two hundred Quarters - -	0	10	0
If the ſame ſhall exceed Two hundred Quarters and ſhall not exceed Two hundred and fifty Quarters - -	0	12	6
If the ſame ſhall exceed Two hundred and fifty Quarters and ſhall not exceed Three hundred Quarters - -	0	15	0
If the ſame ſhall exceed Three hundred Quarters and ſhall not exceed Three hundred and fifty Quarters -	0	17	6
If the ſame ſhall exceed Three hundred and fifty Quarters and ſhall not exceed Four hundred Quarters - -	1	0	0
If the ſame ſhall exceed Four hundred Quarters and ſhall not exceed Four hundred and fifty Quarters - -	1	2	6
If the ſame ſhall exceed Four hundred and fifty Quarters and ſhall not exceed Five hundred Quarters - -	1	5	0
If the ſame ſhall exceed Five hundred Quarters and ſhall not exceed Five hundred and fifty Quarters - -	1	7	6
Or if the ſame ſhall exceed Five hundred and fifty Quarters - - - - - -	1	10	0
Every Perſon who ſhall firſt become a Maltſter or Maker of Malt for Sale, for every ſuch Licence 2s. 6d.; and within Ten Days after the Fifth Day of July next after taking out ſuch Licence, ſuch further additional Sum as with the ſaid 2s. 6d. ſhall amount to the Duty herein-before directed to be paid according to the Quantity of Malt made within the preceding Year - - - - -	0	2	6 and a Surcharge.
Every Maker of Metheglin or Mead for Sale, for every ſuch Licence - - - - - -	1	0	0
Every Maker of Paper or Paſteboard, and every Paper Stainer, for every ſuch Licence - - -	2	0	0
Every Perſon trading in, vending or ſelling any Gold or Silver Plate, or any Goods or Wares in which any Quantity of Gold exceeding Two Penny Weights and under Two Ounces in Weight, or any Quantity of Silver exceeding Five Penny Weights and under Thirty Ounces in Weight in any one ſeparate and diſtinct Ware or Piece of Goods, is or are, or ſhall be manufactured, for every ſuch Licence - - - - - -	2	6	0
Every Perſon trading in, vending, or ſelling any Gold or Silver Plate, or any Goods or Wares in which any Quantity of Gold of the Weight of Two Ounces or upwards, or any Quantity of Silver of the Weight of Thirty Ounces or upwards in any one ſeparate and diſtinct Ware or Piece of Goods is or ſhall be manufactured; and every Pawnbroker trading in, vending, or ſelling Gold or Silver Plate, or Goods or Wares in which any Quantity of Gold or Silver is or ſhall be manufactured, or taking in or delivering out Pawns of ſuch Plate, Goods, or Wares, and every Refiner of Gold or Silver, for every ſuch Licence	5	15	0
Every Calico Printer, and every Printer, Painter, or Stainer of Silks, Linens, Cottons, or Stuffs, for every ſuch Licence	10	0	0

SCHEDULE (A.)—DUTIES, *continued.*	£	s.	d.
Every Maker of Soap for Sale, for every ſuch Licence -	2	0	0
Every Diſtiller or Maker of Low Wines or Spirits for Sale or for Exportation within that Part of Great Britain called England, for every ſuch Licence - - - - -	10	0	0
Every Rectifier of Spirits within that Part of Great Britain called England, for every ſuch Licence - - - -	5	0	0
Every Dealer in Brandy or other Spirituous Liquors, or Strong Waters, not being a Retailer, in any Part of Great Britain, or not being a Wholeſale Seller of or Dealer in plain Aqua Vitæ only, diſtilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other Britiſh Materials, in that Part of Great Britain called Scotland, for every ſuch Licence - - - - - - - - -	5	0	0
Every Perſon in that Part of Great Britain called Scotland who ſhall by Wholeſale ſell or deal in Spirits made and diſtilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other Britiſh Materials, and commonly called or known by the Name of Aqua Vitæ, in that Part of the United Kingdom, not being a licenſed Diſtiller, Rectifier, Compounder, or Retailer of Spirits, not being a Dealer in Brandy or other Spirituous Liquors duly licenſed for that Purpoſe, in Manner above mentioned, for every ſuch Licence to ſell plain Aqua Vitæ only by Wholeſale -	3	0	0
Every Retailer of diſtilled Spirituous Liquors or Strong Waters in Great Britain, not being a Retailer of plain Aqua Vitæ only, made or diſtilled from Britiſh Materials, in that Part of Great Britain called Scotland, for every Licence to be taken out as aforeſaid,			
If the Dwelling Houſe in which ſuch Retailer ſhall reſide or retail ſuch diſtilled Spirituous Liquors or Strong Waters at the Time of taking out ſuch Licence ſhall not, together with the Offices, Courts, Yards, and Gardens therewith occupied, be rated under the Authority of any Act or Acts of Parliament for granting Duties on inhabited Houſes, at a Rent of Fifteen Pounds per Annum or upwards	2	7	0
If rated as aforeſaid at Fifteen Pounds per Annum or upwards, and under Twenty Pounds - - -	2	11	0
If at Twenty Pounds per Annum or upwards, and under Twenty-five Pounds - - - - -	2	15	0
If at Twenty-five Pounds per Annum or upwards, and under Thirty Pounds - - - -	2	19	0
If at Thirty Pounds per Annum or upwards, and under Forty Pounds - - - - -	3	3	0
If at Forty Pounds per Annum or upwards, and under Fifty Pounds - - - - - -	3	7	0
Or if at Fifty Pounds per Annum, or upwards -	3	11	0
Every Perſon who, within the Limits of any Royal Burgh of Barony or Regality in any Part of Scotland, or in any Place in any other Part of Scotland, other than within the			

SCHEDULE (A.)—DUTIES, *continued.*	£	s.	d.
Highlands of Scotland, limited and deſcribed in the Acts in that Caſe made and provided, ſhall retail any Spirits made or diſtilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other Britiſh Materials, and commonly called or known by the Name of Aqua Vitæ in that Part of the United Kingdom, for every ſuch Licence to retail plain Aqua Vitæ only - - - - - -	2	0	0
Every Perſon who ſhall retail ſuch Spirits within the ſeveral Counties and Diſtricts of the Highlands of Scotland, the Royal Burghs, Burghs of Barony or Regality therein excepted, for every ſuch Licence - - - - -	1	0	0
Every Starch Maker, for every Licence to be taken out as aforeſaid - - - - - - -	5	0	0
Every Maker of any Kind of Sweets or Made Wines, other than Mead for Sale, for every ſuch Licence - - -	5	0	0
Every Retailer of Britiſh-made Wines or Sweets, for every ſuch Licence - - - - - - - -	2	4	0
Every Manufacturer of Tobacco or Snuff, for every ſuch Licence, If the Tobacco and Snuff Work, weighed by ſuch Perſon for Manufacture within the Year ending on the Tenth Day of October previous to taking out the Licence, ſhall not have exceeded Twenty thouſand Pounds Weight -	1	0	0
If the ſame ſhall have exceeded Twenty thouſand Pounds, and ſhall not have exceeded Thirty thouſand Pounds Weight - - - - - - -	1	10	0
If the ſame ſhall have exceeded Thirty thouſand Pounds, and ſhall not have exceeded Forty thouſand Pounds Weight - - - - - -	2	0	0
If the ſame ſhall have exceeded Forty thouſand Pounds, and ſhall not have exceeded Fifty thouſand Pounds Weight	2	10	0
If the ſame ſhall have exceeded Fifty thouſand Pounds, and ſhall not have exceeded Sixty thouſand Pounds Weight	3	0	0
If the ſame ſhall have exceeded Sixty thouſand Pounds, and ſhall not have exceeded Seventy thouſand Pounds Weight	3	10	0
If the ſame ſhall have exceeded Seventy thouſand Pounds, and ſhall not have exceeded Eighty thouſand Pounds Weight - - - - - - -	4	0	0
If the ſame ſhall have exceeded Eighty thouſand Pounds, and ſhall not have exceeded Ninety thouſand Pounds Weight - - - - - - -	4	10	0
If the ſame ſhall have exceeded Ninety thouſand Pounds, and ſhall not have exceeded One hundred thouſand Pounds Weight - - - - - -	5	0	0
If the ſame ſhall have exceeded One hundred thouſand Pounds, and ſhall not have exceeded One hundred and twenty thouſand Pounds Weight - - -	6	0	0
If the ſame ſhall have exceeded One hundred and twenty thouſand Pounds, and ſhall not have exceeded One hundred and fifty thouſand Pounds Weight - -	7	10	0
If the ſame ſhall have exceeded One hundred and fifty thouſand Pounds Weight - - - -	10	0	0

SCHEDULE (A.)—DUTIES, *continued.*	£	s.	d.
Every Perſon who ſhall firſt become a Manufacturer of Tobacco or Snuff, for every Licence £1.; and within Ten Days after the Tenth Day of October next after taking out ſuch Licence, ſuch further additional Sum as with the ſaid £1. ſhall amount to the Duty hereinbefore directed to be paid, according to the Quantity of Tobacco and Snuff Work weighed for Manufacture within the preceding Year - - - - -	1	0	0
Every Dealer in or Seller of Tobacco and Snuff within the Limits of the Chief Office of Exciſe, in London, or of the Chief Office of Exciſe, in Edinburgh, for every ſuch Licence - - - - - -	and a Surcharge.		
Every Dealer in or Seller of Tobacco or Snuff in any other Part of Great Britain, out of the ſaid Limits, for every ſuch Licence - - - - - -	0	5	0
Every Maker of Vinegar, for every ſuch Licence -	0	2	6
Every Retailer of Foreign Wine in that Part of Great Britain called England, who ſhall not have an Exciſe Licence for retailing diſtilled Spirituous Liquors or Strong Waters, or a Licence for the retailing of Beer, Ale, or other Exciſeable Liquors, for every ſuch Licence to retail Foreign Wine - - - - - -	10	0	0
Every Retailer of Foreign Wine in that Part of Great Britain called England, who ſhall have taken out a Licence for retailing Beer, Ale, and other Exciſeable Liquors, but ſhall not have an Exciſe Licence for retailing diſtilled Spirituous Liquors or Strong Waters, for every ſuch Licence to retail Foreign Wine - - - -	5	4	0
Every Retailer of Foreign Wine in that Part of Great Britain called England, who ſhall have an Exciſe Licence for retailing diſtilled Spirituous Liquors or Strong Waters, for every ſuch Licence to retail Foreign Wine - -	4	4	0
Every Retailer of Foreign Wine in that Part of Great Britain called Scotland, who ſhall not have an Exciſe Licence for retailing diſtilled Spirituous Liquors or Strong Waters, or a Licence for retailing Beer, Ale, or other Exciſeable Liquors, for every ſuch Licence to retail Foreign Wine - - - - - - - -	2	4	0
Every Retailer of Foreign Wine in that Part of Great Britain called Scotland, who ſhall have taken out a Licence for retailing Beer, Ale, or other Exciſeable Liquors, but ſhall not have an Exciſe Licence for retailing diſtilled Spirituous Liquors or Strong Waters, for every ſuch Licence to retail Foreign Wine - - - -	3	6	8
Every Retailer of Foreign Wine in that Part of Great Britain called Scotland, who ſhall have an Exciſe Licence for retailing diſtilled Spirituous Liquors or Strong Waters, for every ſuch Licence to retail Foreign Wine - -	2	13	4
Every Wire Drawer or other Perſon who ſhall draw or cauſe to be drawn any Gilt or Silver Wire, commonly called Big Wire, in Great Britain, for every Licence to be taken out as aforeſaid - - - - -	1	6	8
	2	0	0

SCHEDULE (B.)—DRAWBACKS.

TOBACCO.	
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 by the Manufacturer thereof, from ſuch Ports to Foreign Parts - - - - - - - -	A Farthing and Two-fifth Parts of a Farthing.
For every Pound Weight of Shag Tobacco ſo manufactured, and exported - - - - - - - -	A Farthing and One-fifth Part of a Farthing.
For every Pound Weight of Roll Tobacco ſo manufactured, and exported - - - - - - - -	A Farthing and Two-fifth Parts of a Farthing.
For every Pound Weight of Carrot Tobacco ſo manufactured and exported - - - - - - - -	A Farthing and One-fifth Part of a Farthing.

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