

ANNO PRIMO

GEORGII IV. REGIS.

CAP. LXXV.

An Act for charging a Duty of Excise on certain Sorts of unmanufactured Tobacco imported into *Great Britain* from the Place of its Growth.

[24th *July* 1820.]

WHEREAS by an Act made in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to allow the Importation of Tobacco from the* East Indies *and other Places; and for confining the Exportation of Tobacco from* Great Britain, *and the Importation thereof into* Ireland, *to Vessels of Seventy Tons Burthen and upwards*, it is enacted, that it shall and may be lawful for any Person or Persons to import unmanufactured Tobacco from any Place whatever, being the Place of its Growth, in any *British* Ship or Vessel owned, registered, and navigated according to Law, or in any Ship or Vessel of the Built of the Country or Place of which such Tobacco is the Growth, and whereof the Master and Three-fourths of the Mariners at least are of the said Country or Place, or in Vessels which shall have been lawfully condemned as Prize in such Country or Place, and which shall be navigated as aforesaid; any thing in a certain Act passed in the Twenty-ninth Year of His said late Majesty's Reign, intituled *An Act for repealing the Duties on Tobacco and Snuff, and for granting new Duties in lieu thereof*, to the contrary notwithstanding; but subject nevertheless, to all the Rules, Regulations, Provisions, Penalties, and Forfeitures of the said Act, so far as the same

59 G. 3. c. 74.

29 G. 3. c. 68.

are

are applicable thereto, and not repugnant to the Provision before mentioned in the said recited Act, with respect to Tobacco imported from Ports or Places within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *East Indies*; 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 raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, for and upon every Pound Weight Avoirdupoise of all unmanufactured Tobacco which shall be imported under the said recited Provisions of the said Act of the Fifty-ninth Year aforesaid, not being Tobacco of the Growth or Production of His Majesty's Colonies, Plantations, Islands, or Territories in *America* or the *West Indies*, or of the United States of *America*, or of any of the Territories or Dominions of the Emperor of *Russia*, or of the *Ottoman* or *Turkish* Empire, or imported or brought from any Port or Place within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *East Indies*, and for and upon every Pound Weight Avoirdupoise of all such unmanufactured Tobacco imported under the said recited Provisions, which on the passing of this Act was or remained in the Warehouse in which the same was deposited before Payment of Duty, an Excise Duty of Five Shillings.

There shall be paid 5s. for every lb. of unmanufactured Tobacco imported under recited Act, not being of the Growth of His Majesty's Colonies in America or the West Indies, nor the Growth of the United States, or of Russia, Turkey, or within the Limits of the East India Company.

II. And be it further enacted, That so much of the Duty 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 so much thereof as shall arise in that Part of *Great Britain* called *Scotland* shall be under the Management of the Commissioners of Excise in *Scotland* for the Time being.

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

III. And be it further enacted, That the said Duty hereby imposed shall be secured, raised, levied, collected, recovered, and paid 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 other Duties of Excise now payable upon unmanufactured Tobacco imported into *Great Britain*, are or may be secured, raised, levied, collected, recovered, and paid; and the said Persons, Goods, Wares, Merchandize, or Commodities, so by this Act respectively made liable to the Payment of or chargeable with the said Duty hereby imposed, shall be and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures, to which such Persons, Goods, Wares, Merchandize, or Commodities are generally or specially liable by any Act or Acts of Parliament in force on and immediately before the passing of this Act, respecting the Duties of Excise, or other Duties under the Management of the said Commissioners of Excise respectively are or may be subject and liable; 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 on and immediately before the passing of this Act, and for securing the

Duty to be levied in like Manner as other Duties on Tobacco, and Powers of former Acts extended to this Act.

the Revenue of Excise on unmanufactured Tobacco imported into *Great Britain*, or other Duties under the Management of the said Commissioners of Excise respectively, 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 said Duty of Excise hereby charged and imposed, in as full and ample Manner to all Intents and Purposes whatsoever, 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.

Money arising to be carried to the Consolidated Fund.

IV. And be it further enacted, That all the Monies arising by the Duty 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 shall be carried to and made Part of the Consolidated Fund of *Great Britain* and *Ireland*.

Act may be altered this Session.

V. 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 made in this Session of Parliament.

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