

ANNO TERTIO

GEORGII IV. REGIS.

CAP. LIII.

An Act to regulate the Manufacture and Sale of scorched or roasted Corn, Peas, Beans, or Parsnips, and of Cocoa Paste, Broma, and other Mixtures of Cocoa. [5th *July* 1822.]

Act may be altered this Session.

WHEREAS by an Act made in the Forty-third Year of the Reign of His late Majesty King *George* the Third, to amend so much of an Act made in the same Session of Parliament, for granting additional Duties of Excise, as relates to the Exportation of Tea to *Ireland*, for regulating the granting of Permits for the Removal of Coffee, Tea, and Cocoa Nuts out of Warehouse, and for more effectually securing the Duties on Coffee, it was enacted, that from and after the First Day of *September* One thousand eight hundred and three, if any burnt, scorched, or roasted Peas, Beans, or other Grain, or vegetable Substance or Substances, prepared or manufactured for the Purpose of being in Imitation of or in any respect to resemble Coffee or Cocoa, or to serve as a Substitute for Coffee or Cocoa, or alledged or pretended by the Possessor or Vender thereof so to be, shall be made or kept for Sale, or shall be offered or exposed to Sale, or shall be found in the Custody or Possession of any Dealer or Dealers in or Seller or Sellers of Coffee or Cocoa, or if any burnt, scorched, or roasted Peas, Beans, or other Grain, or vegetable Substance or Substances, not being Coffee or Cocoa, shall be called by the Preparer, Manufacturer, Possessor, or Vender thereof, by the Name of *English* or *British* Coffee, or any other Name of Coffee, or by the Name of 43G.3.c.129.

of *American* Cocoa, or *English* or *British* Cocoa, or any other Name of Cocoa, the same respectively shall be forfeited, together with the Packages containing the same, and shall and may be seized by any Officer or Officers of Excise; and the Person or Persons preparing, manufacturing, or selling the same, or having the same in his, her, or their Custody or Possession, or the Dealer or Dealers in or Seller or Sellers of Coffee or Cocoa, in whose Custody the same shall be found, shall forfeit and lose the Sum of One hundred Pounds: And whereas it is expedient, notwithstanding the Provisions herein-before recited, to allow the Manufacture and Sale of scorched or roasted Corn, Peas, Beans, or Parsnips, as herein-after mentioned, by Persons not being Dealers in or Sellers of Coffee or Cocoa: 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 it shall and may be lawful for any Person or Persons, not being a Dealer or Dealers in, or Seller or Sellers of Coffee or Cocoa, to manufacture, deal in, and sell scorched or roasted Corn, Peas, Beans, or Parsnips, whole, and not ground, crushed, or powdered, under the Licence and subject and according to the Rules, Regulations, and Restrictions herein-after mentioned and contained; any thing in the Act herein-before contained to the contrary notwithstanding.

Persons not being Dealers in Coffee may roast and sell Corn, Peas, Beans, or Parsnips.

Licences to be taken out for the Sale of such Corn, &c. in Manner herein mentioned.

II. And be it further enacted, That all and every Person or Persons, who shall manufacture for Sale, deal in, or sell any such scorched or roasted Corn, Peas, Beans, or Parsnips as aforesaid, shall, before he, she, or they shall manufacture, deal in, or sell any such scorched or roasted Corn, Peas, Beans, or Parsnips as aforesaid, take out a Licence authorizing such Person or Persons to manufacture, deal in, or sell such scorched or roasted Corn, Peas, Beans, or Parsnips as aforesaid, which Licences shall be granted in manner herein-after mentioned; (that is to say), if any such Licence shall be granted to authorize the Person or Persons to whom the same shall be granted, to manufacture, deal in, or sell any such scorched or roasted Corn, Peas, Beans, or Parsnips within the Limits of the chief Office of Excise in *London*, the same shall be granted under the Hands and Seals of Two or more of the Commissioners of Excise in *England* for the Time being, or of such Persons as they the said Commissioners of Excise, or the major Part of them for the Time being, shall from Time to Time direct for that Purpose; but if any such Licence shall be granted to authorize the Person or Persons to whom the same shall be granted, to manufacture, deal in, or sell any such scorched or roasted Corn, Peas, Beans, or Parsnips, in any Part of *England* out of the Limits of the said chief Office, the same shall be granted under the respective Hands and Seals of the Collectors and Supervisors of Excise, within their respective Collections and Districts; and in case any such Licence shall be granted to authorize the Person or Persons to whom the same shall be granted, to manufacture, deal in, or sell any such scorched or roasted Corn, Peas, Beans, or Parsnips, within the Limits of the City of *Edinburgh*, the same shall be granted under the Hands and Seals of Two or more of the Commissioners of Excise in *Scotland* for the Time being; or

if any such Licence shall be granted to authorize the Person or Persons to whom the same shall be granted, to manufacture, deal in, or sell any such scorched or roasted Corn, Peas, Beans, or Parsnips, in any Part of *Scotland* out of the Limits of the City of *Edinburgh*, then the same shall be granted under the respective Hands and Seals of the Collectors and Supervisors of Excise in *Scotland*, within their respective Collections and Districts; and such respective Commissioners of Excise, or Two or more of them respectively, and the Persons to be directed by the said Commissioners of Excise in *England* or the major Part of them, and also all such Collectors and Supervisors, are hereby respectively authorized and required to grant such Licences to the Persons who shall apply for the same, on the Person or Persons applying for the same first paying the Sum of Two Shillings and Sixpence for each such Licence.

2*s.* 6*d.* to be paid for each Licence.

III. And be it further enacted, That the said several Sums of Money by this Act directed to be paid for such Licences respectively, shall be paid for such respective Licences to such Persons as are hereinafter in that Behalf respectively mentioned; that is to say, such thereof as shall be paid for Licences which shall be taken out within the Limits of the chief Office of Excise in *London*, shall be paid at the chief Office of Excise in *London*; and such thereof as shall be paid for Licences which shall be taken out within the Limits of the City of *Edinburgh*, shall be paid at the chief Office of Excise in *Edinburgh*; and such thereof as shall be paid for Licences which shall be taken out in any Part of *Great Britain* not within the said respective Limits, shall be paid to the respective Collectors of Excise in whose Collections such respective Licences shall be granted.

Payment for Licences to whom made.

IV. And be it further enacted, That no Person or Persons shall manufacture, deal in, or sell any such scorched or roasted Corn, Peas, Beans, or Parsnips, after the Expiration of such his, her, or their Licence, unless such Person or Persons shall take out a fresh Licence for the like Purpose in the Manner herein-before directed, Ten Days at least before the Expiration of such former Licence, and so in like Manner renew every such Licence from Year to Year; and if any Person or Persons shall begin to manufacture for Sale, deal in, or sell any such scorched or roasted Corn, Peas, Beans, or Parsnips, without first taking out a Licence authorizing him, her, or them so to do, and renewing the same, as herein-before in that Behalf directed, he, she, or they shall for every such Offence forfeit and lose the Sum of Fifty Pounds: Provided always, that Persons trading in Partnership, and in One House or Shop only, shall not be obliged to take out more than One Licence in any One Year for manufacturing, dealing in, or selling any such scorched or roasted Corn, Peas, Beans, or Parsnips; and that no One Licence which shall be granted by virtue of this Act, shall authorize or empower any Person or Persons to manufacture, deal in, or sell any such scorched or roasted Corn, Peas, Beans, or Parsnips, in any other House, Workhouse, Warehouse, Shed, Room, or other Place than the House, Workhouse, Warehouse, Shed, Room, or other Place, whereof Entry in Writing shall be made at the Office of Excise, in the Name or Names of such Person or Persons, for manufacturing, dealing in, or selling

Licence to be annual.

selling any such scorched or roasted Corn, Peas, Beans, or Parsnips, at the Time of granting such Licence, and in respect whereof such Licence shall be granted.

Application of Duty on Licences.

V. And be it further enacted, That all the Monies arising by the Licences by this Act required (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 said Receipt of His Majesty's Exchequer as aforesaid, shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Entry to be made of Premises, and roasted Corn to be sold whole, and in Packages.

VI. And be it further enacted, That before any such Person or Persons as aforesaid shall begin to manufacture for sale, or deal in or sell any such scorched or roasted Corn, Peas, Beans, or Parsnips as aforesaid, he, she, or they shall and they are hereby required to make a true and particular Entry in Writing, according to the Laws now in force in respect to Excise Entries of Places, of every House, Room, and Place, and of every Utensil by him, her, or them respectively made use of, or intended to be made use of, in or for the scorching or roasting or keeping of scorched or roasted Corn, Peas, Beans, or Parsnips for Sale, at the Office of Excise within the Limits whereof such House, Room, or Place shall be situate, and shall be subject to the Survey of the Officers of Excise, in like Manner as Coffee Dealers are now by Law subject; and all and every such Person or Persons shall, as soon as any such Corn, Peas, Beans, or Parsnips, has or have been scorched or roasted, put and make up the same whole, and not ground, crushed, or powdered, and unmixed with any other Article or Ingredient whatsoever, in Packages, and stamp or mark the Cover of every such Package with the Words "Roasted Corn, Peas, Beans, or Parsnips," as the Case may be, and with his, her, or their Name and Place of Residence; and shall not have or keep, or sell or offer to sell or deliver, any scorched or roasted Corn, Peas, Beans, or Parsnips under any other Name or Description whatever than scorched or roasted Corn, Peas, Beans, or Parsnips, as the Case may be, or in any other State or Condition than whole and not ground, crushed, or powdered, or mixed with any other Article or Ingredient, or otherwise than so made up into such Packages so marked as aforesaid, on pain of forfeiting for each and every such Offence the Sum of Fifty Pounds, together with all the Corn, Peas, Beans, or Parsnips, and other Articles or Ingredients mixed or of the like Kind as are mixed therewith, and also the Utensils for the scorching or roasting Corn, Peas, Beans, or Parsnips, which shall at any Time be found in any House, Room, or Place so made use of or intended to be made use of as aforesaid, and whereof no such Entry shall be made as aforesaid, or which shall be in the Custody or Possession of any such Person or Persons not licensed as aforesaid, or had or kept by him, her, or them, or sold or delivered, otherwise than as aforesaid; and the same shall and may be seized by any Officer or Officers of Excise: Provided always, that nothing herein contained shall extend, or be deemed or construed to extend, to repeal or alter the Act or Provisions hereinbefore recited, in any other Respect, Manner, or Degree than is and are expressly provided by this Act.

Penalty for selling Roasted Corn under any other Name, 50*l.* &c.

VII. And

VII. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-two, it shall and may be lawful for any Person or Persons duly licensed to deal in Cocoa, who shall first make Entry of his, her, or their Premises, for the Purpose herein-after mentioned, at the nearest Office of Excise, and who shall not be a Scorcher or Roaster of Corn, Peas, Beans, or Parsnips, or a Dealer in or Seller of scorched or roasted Corn, Peas, Beans, or Parsnips, or have in his Possession any such Corn, Peas, Beans, or Parsnips, to make and manufacture in such entered Premises, and with the Knowledge of the proper Officer, Cocoa Paste, Broma, and other Mixtures and Preparations of Cocoa with Sugar and Arrow Root Flour or other farinaceous Powder, such Arrow Root Flour or other farinaceous Powder not being baked, scorched, roasted, or otherwise disguised or altered from its natural State, except by being mixed with Cocoa as aforesaid, and to sell and offer and expose to Sale such Cocoa Paste, Broma, or other Mixture or Preparation as aforesaid: Provided always, that every such Person and Persons shall inclose all such Cocoa Paste, Broma, and other such Mixtures and Preparations of Cocoa as aforesaid, as soon as the same is made, and before the same is sold, offered, or exposed for Sale or delivered, in Paper sealed and stamped, or in some Pot or other Vessel to which a Stamp shall be affixed in such Manner as the Commissioners of Excise shall from Time to Time direct for that Purpose, and which Stamp the Commissioners of Excise shall from Time to Time furnish and cause to be delivered to every such Person and Persons as aforesaid, upon his, her, or their Request; and upon such Person and Persons paying to such Commissioners for such Stamps so to be used Sixpence for every Stamp to be attached to a Pound Weight, and Three-pence for every Stamp to be attached to Half a Pound Weight, and Three Halfpence for every Stamp to be attached to every Quarter of a Pound Weight of all such Cocoa Paste, Broma, or other Mixtures as herein described; and if any Person or Persons shall make or manufacture any Cocoa Paste, Broma, or other Mixture or Preparation of Cocoa as aforesaid, without first making such Entry as aforesaid, or shall mix with any Cocoa any baked, scorched, or roasted Material whatsoever, or any Ingredient whatsoever, except as aforesaid, or shall keep, offer for Sale, sell, or deliver any such Preparation of Cocoa, otherwise than in the Manner and inclosed in the Paper or Pot as aforesaid, containing not less than One Quarter of a Pound, or more than One Pound, stamped as aforesaid, or shall use any such Stamp or Paper a Second Time, or imitate or use any Stamp for the Purpose aforesaid which shall not have been issued by or by the Order of the Commissioners of Excise, or shall use any Art or Contrivance by which the Officer surveying such Premises shall be prevented or deceived in taking a true Account of all such compound Cocoa, Broma, or other Mixture of Cocoa with Sugar and Arrow Root Flour, or other unbaked, unscorched, unroasted, and undisguised farinaceous Powder as aforesaid, or shall obstruct or hinder such Officer in taking such Account, every such Person and Persons in such Cases respectively offending shall for every such Offence severally forfeit and lose the Sum of One hundred Pounds.

Persons licensed to deal in Cocoa, not being a Roaster of Corn, may on being licensed manufacture Cocoa Paste, Broma, and other Mixtures of Cocoa.

Cocoa Paste, &c. to be put up in Paper or put in a Pot, and a Stamp to be affixed:

6*d.* Stamp to a lb.—3*d.* for a ½ lb.—and 1½*d.* for ¼ lb.

Penalty for not conforming to the Directions herein given, 100*l.*

Recovery and Application of Penalties.

VIII. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act, shall be sued for, recovered and levied, or mitigated, by such Means, Ways, 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, her, or them who shall inform, discover, or sue for the same.

Acts relating to Excise extended to this Act.

12 C. 2. c. 24.

IX. And be it further enacted, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauses, Matters, and Things, which in and by an Act made in the Twelfth Year of the Reign of King *Charles* the Second, intituled *An Act for taking away the Court of Wards and Liveries, and Tenures in Capite, and by Knight 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, are provided or established for managing, raising, levying, collecting, mitigating, or recovering, adjudging or ascertaining the Duties thereby imposed, or any of them, shall be practised, used, and put in Execution in and for the managing, raising, levying, collecting, mitigating, recovering, and paying the Licence Duty of Excise by this Act imposed, and for preventing, detecting, and punishing Frauds relating thereto, and all and every Breach and Breaches of the Regulations hereby imposed, 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 re-enacted in this Act.

Act may be altered.

X. And be it further enacted, That this Act may be altered, amended, or repealed by any Act or Acts to be passed in this Session of Parliament.

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