

ANNO QUINTO

GEORGII IV. REGIS.

****

CAP. LXXV.

An Act to decrease the Duty on Cocoa Nuts imported; to exempt certain Goods from Payment of Auction Duties; to provide that the Parish of *Saint Pancras* shall be under the Inspection of the Head Office of Excise; and to amend certain Laws of Excise relating to Maltsters in *Ireland*; to the Drawback on Beer exported from *Great Britain*; and to the Duty on Draining Tiles.

[17th *June* 1824.]

WHEREAS it is expedient that the Duties on Cocoa Nuts imported into any Part of the United Kingdom should be decreased: 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 Fifth Day of *July* One thousand eight hundred and twenty-five, the several Duties of Customs payable on Cocoa Nuts imported into any Part of the United Kingdom of *Great Britain* and *Ireland*, shall cease and determine; and that in lieu of the said Duties there be granted, raised, levied, and paid to His Majesty, His Heirs and Successors,

From July 5, 1825, Duties on Cocoa Nuts to cease, and in lieu thereof there shall

be paid the following, viz.

On Cocoa Nuts of the British Colonies, 1s. per lb.; and of any other Place, 1s. 8d. per lb.

To be levied as the former Duties.

Successors, on Cocoa Nuts imported into any Part of the United Kingdom, the Duties following; that is to say, upon all Cocoa Nuts, the Growth or Produce of any *British* Colony, Plantation, or Territory, the Sum of One Shilling for every Pound Weight thereof; and upon all Cocoa Nuts of the Growth or Produce of any other Country or Place, the Sum of One Shilling and Three-pence for every Pound Weight thereof; and that the said several Duties shall be collected, raised, levied, paid, and applied in such and the like Manner, and under such and the like Regulations, as the several Duties of Excise and Customs on Cocoa Nuts imported into *Great Britain* or *Ireland*, and hereby repealed, were collected, raised, levied, paid, and applied under and by virtue of any Act or Acts in force immediately before the passing of this Act.

Goods of the Portuguese Dominions imported under the Provisions of 51 G. 3. c. 47. to be exempt from the Auction Duty.

II. And whereas it is expedient to exempt certain Goods, Wares, Merchandize, and Effects of the *Portuguese* Dominions, in certain Cases, from the Duty on Goods sold by Auction; be it therefore enacted, That from and after the passing of this Act, all Goods, Wares, Merchandize, and Effects, which, under the Provisions of an Act made in the Fifty-first Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for carrying into effect the Provisions of a Treaty of Amity, Commerce, and Navigation, concluded between His Majesty and His Royal Highness the Prince Regent of* Portugal, shall be imported into any Part of the United Kingdom in any Ship or Vessel built in any of the Territories or Dominions in the said Act mentioned, or condemned as Prize there, and being owned and navigated as in the said Act is mentioned, shall and may be sold by Auction free of the Duty imposed by Law on Goods and Effects sold by Auction: Provided nevertheless, that nothing in this Act contained shall extend or be deemed or construed to extend to authorize the Sale of any such Goods or Effects free of the said Duty, unless on the First Sale of such Goods or Effects by or for the Account of the original Importer thereof, by whom the same were entered at the Custom House at the Port of Importation, nor unless such Sale shall be made within Twelve Months next after the Time when such Goods or Effects shall have been so imported.

Such Exemption only allowed on the First Sale on account of the Importer within Twelve Months.

12 C. 2. c. 24.

III. And whereas by an Act made in the Twelfth Year of the Reign of His late Majesty King *Charles* the Second, intituled *An Act for taking away the Court of Wards and Liveries, and Tenures* in Capite *and by Knights Service, and Purveyance; and for settling a Revenue upon His Majesty in lieu thereof;* it is amongst other Things enacted, that all Parts of the Cities of *London* and *Westminster*, and the Borough of *Southwark*, and the several Suburbs thereof, and Parishes within the Weekly Bills of Mortality, should be under the immediate Care, Inspection, and Management of the Head Office of Excise in *London*: And whereas, since the passing of the said Act, the Parish of *Saint Pancras* in the County of *Middlesex* is greatly increased in Buildings and Inhabitants, and is contiguous to the Parishes within the said Bills of Mortality; be it therefore enacted, That the said Parish of *Saint Pancras* shall, from and after the Fifth Day of *July* One thousand eight hundred and twenty-four, be deemed and taken, and is hereby declared and enacted to be under the imme-

Parish of St. Pancras to be under the Inspec-

diate

diate Care, Inspection, and Management of the said Head Office of Excise; any Law, Custom, or Usage to the contrary thereof in anywise notwithstanding. tion of the Head Office of Excise.

IV. And whereas the Amount of the Duties payable in *Ireland* upon Licences to Maltsters is considerably greater than the Amount of Duties on the like Licences in *Great Britain*; and it is expedient that such Duties should be assimilated; be it therefore enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-five, the several Duties upon any Licence to any Person to sell Malt, the Party selling the same not being licensed to make Malt, and which are made payable by an Act made in the Fifty-fifth Year of the Reign of His late Majesty King *George* the Third, among other Things for granting Duties of Excise upon Licences to Persons dealing in Exciseable Commodities in *Ireland*, shall cease and determine; and that in lieu of such Duties the following Duties and no more shall be raised, levied, and paid to His Majesty, His Heirs and Successors, being reduced Duties, and equal in amount to the Duties payable in *Great Britain* upon such Licences; that is to say, upon all Licences to be taken out by Maltsters or Makers of Malt in *Ireland* for Sale, or for the Purpose of being used in any Brewery or Distillery, for every such Licence, to be paid by every such Maltster or Maker of Malt, if the Quantity of Malt made by such Maltster or Maker of Malt within the Year ending the Fifth Day of *January* in each Year previous to taking out the Licence shall not exceed Fifty Quarters, the Sum of Seven Shillings and Sixpence; if the same shall exceed Fifty Quarters and shall not exceed One hundred Quarters, the Sum of Fifteen Shillings; if the same shall exceed One hundred Quarters and shall not exceed One hundred and fifty Quarters, the Sum of One Pound Two Shillings and Sixpence; if the same shall exceed One hundred and fifty Quarters and shall not exceed Two hundred Quarters, the Sum of One Pound Ten Shillings; if the same shall exceed Two hundred Quarters and shall not exceed Two hundred and fifty Quarters, the Sum of One Pound Seventeen Shillings and Sixpence; if the same shall exceed Two hundred and fifty Quarters and shall not exceed Three hundred Quarters, the Sum of Two Pounds Five Shillings; if the same shall exceed Three hundred Quarters and shall not exceed Three hundred and fifty Quarters, the Sum of Two Pounds Twelve Shillings and Sixpence; if the same shall exceed Three hundred and fifty Quarters and shall not exceed Four hundred Quarters, the Sum of Three Pounds; if the same shall exceed Four hundred Quarters and shall not exceed Four hundred and fifty Quarters, the Sum of Three Pounds Seven Shillings and Sixpence; if the same shall exceed Four hundred and fifty Quarters and shall not exceed Five hundred Quarters, the Sum of Three Pounds Fifteen Shillings; if the same shall exceed Five hundred Quarters and shall not exceed Five hundred and fifty Quarters, the Sum of Four Pounds Two Shillings and Sixpence; and if the same shall exceed Five hundred and fifty Quarters, the Sum of Four Pounds Ten Shillings; and that there shall be paid by every Person in *Ireland* who shall first become a Maltster or Maker of Malt for Sale, or for the Purpose of being used in any Brewery or Distillery, for every such Licence the Sum of From Jan. 5, 1825, the Duties on Licences to Maltsters payable in Ireland to cease, and in lieu thereof the Duties herein specified shall be paid.

of Seven Shillings and Sixpence; and that within Ten Days after the Fifth Day of *January* next after the taking out such Licence such further additional Sum shall be paid by every such Person as, with the said Sum of Seven Shillings and Sixpence, shall amount to the Duty required to be paid according to the Quantity of Malt made in the preceding Year; and that from and after the said Fifth Day of *January* One thousand eight hundred and twenty-five, in lieu of the Duties payable in *Ireland* under the said recited Act upon any Licence to any Person in *Ireland* to sell Malt, the Party selling the same not being licensed to make Malt, there shall be raised, levied, and paid to His Majesty, His Heirs and Successors, the Sum of Two Pounds, and no more.

Duties on Licences to be in British Currency, and levied as the Duties on Licences for dealing in exciseable Commodities under 55 G. 3. c. 19.

V. And be it further enacted, That the several Duties on Licences made payable by this Act shall be calculated according to the Amount thereof in *British* Currency, and shall be raised, levied, and paid, and such Licences shall be granted to the Persons requiring the same under such and the like general Regulations, as the Duties upon Licences to Persons dealing in Exciseable Commodities are or may be raised, levied, and paid, and as such Licences may be granted, under the said Act made in the Fifty-fifth Year of the Reign of His late Majesty King *George* the Third, among other Things for granting Duties of Excise upon Licences to Persons dealing in Exciseable Commodities in *Ireland*, and under such special Regulations relating to Licences to Persons making Malt, as are contained in any Act or Acts in force in *Great Britain* or *Ireland* for the Collection of the Duties on Malt and regulating the Trade of a Maltster, and as if such general and special Regulations were repeated and re-enacted in this Act, except only so far as the same are altered by this Act.

Licences to be in force until the 5th of January after their Date, and to be renewed yearly.

VI. Provided always, and be it enacted, That all Licences to be granted under this Act shall be in force until the Fifth Day of *January* next after the Date thereof respectively; and that every Person who shall take out any such Licence shall, and every such Person is hereby required to apply for a fresh Licence Ten Days at least before the Fifth Day of *January* next after taking out the preceding Licence; and every such Licence shall be dated on or after such Fifth Day of *January*, and shall be granted before any such Person shall carry on the Business of a Maltster, or Maker of Malt, or Seller of Malt, as the Case may be, and in the same Manner to renew every such Licence from Year to Year, paying such Sum as by this Act is required to be paid for every such Licence respectively; and that if any Person or Persons in *Ireland* shall carry on the Business of a Maltster, or Maker of Malt, or Seller of Malt, without first taking out such Licence, and renewing the same yearly in manner aforesaid, every such Person shall for every such Offence forfeit the Sum of Twenty Pounds, to be recovered and applied in like Manner as any Penalty of the like Amount may be recovered and applied under the said recited Act of the Fifty-fifth Year of His said late Majesty's Reign, for granting Duties of Excise upon Licences to Persons dealing in Exciseable Commodities in *Ireland*.

Penalty 20*l.* for carrying on the Business of a Maltster in Ireland without a Licence.

VII. And,

Treasury may order the Suspension of any Act which requires yearly or monthly Charges on Maltsters in Ireland in proportion to the Size of the Floors of the Malt House. 55 G. 3, c. 99.

VII. And, for the further assimilating the Regulations for collecting the Duties on Malt made in *Ireland* with the Regulations in force in *Great Britain*, be it enacted, That it shall and may be lawful for the Commissioners of His Majesty's Treasury, or any Three or more of them, to make any Orders, or to give any Directions, as to the said Commissioners shall seem fit and proper, for the Suspension, at any Time after the Fifth Day of *January* One thousand eight hundred and twenty-five, of the several Enactments contained in an Act made in the Fifty-fifth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to make further Provisions for collecting and securing the Duties of Excise on Malt made in* Ireland, or in any Act or Acts for amending the said recited Act, or for the Collection of the Malt Duties, or regulating the Trade of a Maltster in *Ireland*, which authorize or require the making of any yearly or monthly Charges on Maltsters in *Ireland* in proportion to the Size of the working or drying Floor or Floors in each Malt House of such Maltsters; and such yearly or monthly Charges shall be suspended accordingly, during such Time as such Commissioners of His Majesty's Treasury shall specify in any Orders and Directions to be made by them for that Purpose; and during such Suspension no such monthly or yearly Charge, in proportion to the Size of any such working or drying Floor, shall be made on any Maltster in *Ireland*; any thing in the said recited Act, or in any other Act or Acts relating to the Duties on Malt made in *Ireland*, to the contrary in anywise notwithstanding.

On shipping Beer made in Great Britain for Exportation, the Brewer to make Oath that the Beer has been brewed wholly from Malt on which the Duty has been paid, &c.

VIII. And be it further enacted, That from and after the passing of this Act, on every Shipment for Exportation on Drawback of any Beer made in *Great Britain*, the Shipper or Exporter thereof, and the Brewer thereof or his Foreman or Manager, shall make Oath (which Oath any Officer of Excise is hereby empowered to administer) that according to the best of his and their Knowledge and Belief, such Beer has been brewed wholly from Malt which has been charged with and paid the full Duty of Excise for every Bushel thereof, and shall in such Oath specify the Time when and the Place where and the Brewer by whom such Beer was brewed, and whether such Beer was brewed from Malt made of Bear or Bigg or not, and that the Quantity of Malt employed in the brewing of such Beer (if such Beer was brewed from Malt made of any Corn or Grain other than Bear or Bigg) was in the Proportion of not less than Two Bushels of such Malt for every Barrel of such Beer, and if such Beer was brewed from Malt made of Bear or Bigg, then that the Quantity of such Malt employed in the making of such Beer was in the Proportion of not less than Two Bushels and Five Gallons of such Malt for every Barrel of such Beer; and if any Person or Persons shall ship for Exportation on Drawback any Beer made in *Great Britain*, or shall claim any such Drawback thereon respectively, without such Oath being made as aforesaid, no Drawback shall be payable or paid on such Beer; and if it shall be sworn that such Duty on Malt has been paid, and the same shall not have been paid, or if any such Oath shall be in any other respect false or untrue, every such Person making such Oath shall for every such Offence forfeit and lose the Sum of Two hundred Pounds, to be recovered and applied in like Manner as any

Drawback not to be paid unless such Oath is made.

Penalty on swearing falsely, 200*l.* and Forfeiture of Beer.

Penalty of the like Amount may be recovered and applied under any Act or Acts relating to the Duties of Excise; and all such Beer shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

Tiles or Bricks may be made for draining Land Duty-free, provided they are made on such Land or within a Quarter of a Mile of it.

IX. And for the giving further Encouragement to the draining wet and marshy Lands, be it enacted, That from and after the passing of this Act it shall and may be lawful to and for any Person or Persons to make Tiles or Bricks for the sole Purpose of draining wet or marshy Land, without being charged or chargeable with any Duty for or in respect of such Tiles or Bricks: Provided always, that all such Tiles and Bricks shall be made upon the Land for the draining of which such Tiles or Bricks shall be used and employed, or within a Quarter of a Mile of such Land; and that if any such Tiles or Bricks shall be used or employed in the erecting, or in the roofing or covering of any House, Shed, or other Building, or otherwise than for such Purpose of draining as aforesaid, the same shall be charged and chargeable with the Duty, in like Manner as other Tiles or Bricks are chargeable under any Act or Acts in force immediately before the passing of this Act.

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