ANNO SEXTO

GEORGII IV. REGIS.

****

CAP. XIII.

An Act to reduce the Duties on Wine, Coffee, and Hemp, imported into the United Kingdom.

[31st *March* 1825.]

WHEREAS it is expedient that the Duties payable on Wine and Coffee, and on rough and undressed Hemp, imported into any Part of the United Kingdom, should be repealed; and that other and reduced Duties should be granted in lieu thereof: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and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 Second Day of *March* One thousand eight hundred and twenty-five, all Duties and Drawbacks of Customs and Excise upon any Wine imported into any Part of the United Kingdom; and that from and after the Fifth Day of *April* One thousand eight hundred and twenty-five, all Duties of Excise upon any Coffee imported into any Part of the United Kingdom; and from and after the Fifth Day of *July* One thousand eight hundred and twenty-five, all Duties of Customs on Hemp, rough or undressed, imported into any Part of the United Kingdom, granted or made payable under any Act or Acts in force in any Part of the United Kingdom immediately before the passing of this Act, shall cease and determine; and that from and after the said Second Day of *March*, in lieu and instead of the Duties on Wine so repealed, and from and after the said Fifth Day of *April*, in lieu and instead of the

From the Periods herein mentioned, the Duties and Drawbacks on Wine, and the Duties on Coffee and Hemp, repealed;

and instead thereof, the Duties and Drawbacks

specified in Table annexed shall be paid.

Duties on Coffee, and from and after the said Fifth Day of *July*, on Hemp so repealed, there shall be granted, raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, upon all Wine and Coffee, and upon all Hemp, rough or undressed, respectively, the several Duties of Customs, and that from and after the said Second Day of *March*, in lieu and instead of the Drawback upon Wine so repealed, there shall be allowed and made payable the several Drawbacks upon Wine, as the said Duties and Drawbacks are mentioned, specified, contained, and set forth in the Schedule or Table to this Act annexed, and that the said Table shall be deemed and taken as Part of this Act; and that all the said Duties and Drawbacks shall be under the Management of the Commissioners of the Customs for the Time being, and shall be raised, levied, paid, collected, recovered, and allowed in like manner as other Duties or Drawbacks of Customs may be raised, levied, paid, collected, recovered, and allowed respectively.

Duties to be payable on Wine, Coffee, or Hemp, on being taken out of Warehouse, where secured, for Home Consumption.

II. Provided always, and be it enacted, That the Duties imposed by this Act, and the Table thereto annexed, and no other, shall be payable on any Wine, Coffee, or undressed Hemp, which shall or may have been, or shall or may be warehoused or otherwise secured under the Authority of any Act of Parliament without Payment of Duty upon the First Entry thereof, and which shall be taken out of any such Warehouse or Place wherein the same shall have been respectively so secured, for the Purpose of being used or consumed in the United Kingdom, at any Time after the said Second Day of *March*, or Fifth Day of *April*, or Fifth Day of *July*, One thousand eight hundred and twenty-five respectively.

Act not to alter the Excise Law as to the Sale or Removal of Duty-paid Wine or Coffee, &c.

III. Provided always, and be it enacted, That nothing contained in this Act shall extend to repeal or in any way alter any Law of Excise in force at the Time of the passing of this Act, in respect of the Sale or Removal of Duty-paid Wine or Coffee, or in respect of the Stocks of Wine or Coffee kept by the Dealers therein or Sellers thereof.

Allowances to be made to Dealers in Wine for their Stock between Feb. 27, and March 12, 1825.

IV. And be it further enacted, That it shall and may be lawful for the Commissioners of Excise, and they are hereby authorized and empowered to pay or cause to be paid to all and every licensed Dealers and Dealer in Foreign Wine in *Great Britain*, for every Gallon of Wine (reckoning Five reputed Quart Bottles to the Gallon for such as shall be in Bottles) for which all the Duties repealed by this Act shall have been paid, and which shall have been in the Stock, and shall have been the sole Property of any such Dealer or Dealers at any Time between the Twenty-seventh Day of *February* and the Twelfth Day of *March* One thousand eight hundred and twenty-five, the following Allowances; (that is to say),

For every Gallon of *French* Wine, the Sum of Five Shillings and Five-pence Halfpenny:

For every Gallon of *Rhenish*, *German*, or *Hungary* Wine, the Sum of Five Shillings and Four-pence Halfpenny:

For every Gallon of any other Sort of Wine (not being the Produce of the *Cape of Good Hope*, or the Dependencies thereof), the Sum of Three Shillings and Seven-pence.

Allowances to be paid under certain Regulations of Excise.

And that all such Allowances shall be paid out of any Monies arising from the Duties of Excise, upon such Proof of the Existence of such Stock, and such Property therein, and in such Manner and under such Restrictions and Regulations as the Commissioners of Excise shall direct.

Penalty on Persons unlawfully obtaining such Allowances, 500*l.*

V. Provided always, and be it enacted, That if any Person shall do or cause to be done any Act or Thing which shall be forbidden to be done, or shall neglect or omit to do any Act or Thing which shall be required to be done by such Restrictions and Regulations, or any of them, with Intent to deceive the Officers of the Revenue, and thereby to obtain any Allowance or Return of Duty granted, allowed, or made payable by this Act, to which any Person would not be justly entitled under or according to such Restrictions and Regulations, every Person so offending shall for every such Offence forfeit and lose the Sum of Five hundred Pounds, to be sued for, recovered, mitigated, and applied in like Manner as any other Penalty imposed under any Act or Acts of Parliament in force relating to the Revenue of Excise.

Duties to be paid into the Exchequer, and carried to the Consolidated Fund.

VI. And be it further enacted, That all the Monies arising by the Duties imposed by this Act (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 in *Great Britain* and *Ireland* respectively, and shall be carried to and made Part of the Consolidated Fund of the United Kingdom, and shall be appropriated in like Manner and to the same Services as the Duties by this Act repealed would have been if this Act had not been passed.

Act may be altered this Session.

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

TABLE

TABLE referred to by this Act.

A TABLE of Duties of Customs payable in British Currency on certain Goods imported into the United Kingdom of Great Britain and Ireland from Foreign Parts, and of the Drawbacks to be allowed on Exportation of certain of the said Goods, being in lieu of former Duties and Drawbacks on the like Articles.

	Duty.			Drawback.		
	£	s.	d.	£	s.	d.
Wine; *videlicet*,						
French Wine imported in a British Ship, the Gallon - -	0	6	0	0	6	0
——— in a Ship not British, the Gallon -	0	6	6	0	6	0
Wine the Produce of His Majesty's Settlement of the Cape of Good Hope, or the Territories or Dependencies thereof; *videlicet*,						
Upon any such Wine imported directly from thence between the 2d Day of March 1825, and the 5th Day of January 1830,						
- - - - in a British Ship, the Gallon - -	0	2	0	0	2	0
- - - - in a Ship not British, the Gallon - -	0	2	3	0	2	3
And upon any such Wine after the said 5th Day of January 1830,						
- - - - imported directly from thence in a British Ship, the Gallon - -	0	2	6	0	2	6
- - - - - - - - in a Ship not British, the Gallon -	0	2	9	0	2	6
All Wine not otherwise enumerated or described,						
- - - - imported in a British Ship, the Gallon -	0	4	0	0	4	0
- - - - - - - - in a Ship not British, the Gallon -	0	4	4	0	4	0
Coffee; *videlicet*,						
——— the Produce of any British Colony or Plantation in America, or of His Majesty's Dominions on the West Coast of Africa, the lb. - - - -	0	0	6	—		
——— from any Port or Place within the Limits of the East India Company's Charter, the lb. - - - -	0	0	9	—		
——— of any other Country, the lb. - - -	0	1	3	—		
Hemp; *videlicet*,						
——— rough or undressed, or any other vegetable Substance of the Nature and Quality of undressed Hemp, and applicable to the same Purposes, not being the Produce of the British Plantations in America, nor of Places within the Limits of the East India Company's Charter,						
- - - - imported in a British-built Ship, the cwt. -	0	4	8	—		
- - - - imported in a Ship not British, the cwt. -	0	5	10	—		

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1825.