6. The Powers to borrow conferred by Section Three of the said Act of the last Session, and by this Act, shall extend to the Overseers of any Parish under a separate Board of Guardians in either of the said Counties. Power to Parishes under separate Board of Guardians to borrow.

7. The several Parishes in the said Counties not in Union, and not under a separate Board of Guardians, shall contribute in aid according to their annual rateable Value. Parishes not in Union to contribute.

8. The Power of the Poor Law Board to issue their Orders under this Act shall determine on the First Day of *September* next. Time for issuing Orders limited.

9. This Act shall be construed, except as herein provided, in the same Manner as the Act herein referred to, and all the Provisions and Enactments therein contained shall be applicable to Orders to be issued under the Authority of this Act. Construction of Act.

CAP. V.

An Act to amend the Law relating to the Royal Naval Coast Volunteers.

[27th *March* 1863.]

'WHEREAS it is expedient to amend the Law relating to the Royal Naval Coast Volunteers:' Be it therefore enacted by the Queen'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, as follows:

1. Section Five of the Act of the Session of the Sixteenth and Seventeenth Years of Her Majesty (Chapter Seventy-three), "for the Establishment of a Body of Naval Coast "Volunteers, and for the temporary Transfer to the Navy, in case of Need, of Seafaring "Men employed in other Public Services," shall, with respect to every Volunteer raised under that Act who after the passing of this Act enters or re-enters himself as such Volunteer, be read as if the Words "but so that no such Volunteer be taken or sent beyond One "hundred Leagues from the Shore of some Part of the United Kingdom" were omitted therefrom. Section 5. of 16 & 17 Vict. c. 73. repealed in part, with respect to future Entries or Re-entries of Naval Coast Volunteers.

CAP. VI.

An Act to apply the Sum of Ten Millions out of the Consolidated Fund to the Service of the Year One thousand eight hundred and sixty-three.

[27th *March* 1863.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards making good the Supply which we have cheerfully granted to Your Majesty in this Session of Parliament, have resolved to grant unto Your Majesty the Sum herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen'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, as follows:

1. There shall and may be issued and applied, for or towards making good the Supply granted to Her Majesty for the Service of the Year One thousand eight hundred and sixty-three, the Sum of Ten Millions out of the Consolidated Fund of the United Kingdom of *Great* There shall be applied for the Service of the Year 1863 the Sum of

10,000,000*l.* out of the Consolidated Fund.

Great Britain and *Ireland*; and the Commissioners of Her Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, or the Lord High Treasurer of the United Kingdom of *Great Britain* and *Ireland*, for the Time being, are or is hereby authorized and empowered to issue and apply the same accordingly.

The Treasury may cause 10,000,000*l.* of Exchequer Bills to be made out in manner prescribed by 48 G. 3. c. 1., 4 & 5 W. 4. c. 15. and 5 & 6 Vict. c. 66.

2. It shall be lawful for the said Commissioners of Her Majesty's Treasury, from Time to Time, by Warrant under their Hands, to cause or direct any Number of Exchequer Bills to be made out at the Receipt of Her Majesty's Exchequer at *Westminster* for any Sum or Sums of Money not exceeding in the whole the Sum of Ten Millions; and such Exchequer Bills shall be made out in the same or like Manner, Form, and Order, and according to the same or like Rules and Directions, as are directed and prescribed in an Act passed in the Forty-eighth Year of the Reign of His Majesty King *George* the Third, Chapter One, and in another Act passed in the Session of Parliament holden in the Fourth and Fifth Years of the Reign of His late Majesty King *William* the Fourth, Chapter Fifteen, and in another Act passed in the Session of Parliament holden in the Fifth and Sixth Years of the Reign of Her present Majesty, Chapter Sixty-six.

The Clauses, &c. in recited Acts extended to this Act.

3. All and every the Clauses, Provisoes, Powers, Privileges, Advantages, Penalties, Forfeitures, and Disabilities contained in the said Acts shall be applied and extended to the Exchequer Bills to be made out in pursuance of this Act, as fully and effectually, to all Intents and Purposes, as if particularly repeated and re-enacted in this Act.

Interest on Exchequer Bills.

4. The Exchequer Bills to be made out in pursuance of this Act shall and may bear an Interest not exceeding the Rate of Threepence Halfpenny *per Centum per Diem* upon or in respect of the whole of the Monies respectively contained therein.

Bank of England may advance 10,000,000*l.* on the Credit of this Act, notwithstanding 5 & 6 W. & M. c. 20.

5. It shall and may be lawful for the Governor and Company of the Bank of *England*, and they are hereby empowered, to take, accept, and receive the Exchequer Bills authorized to be made out in pursuance of this Act, and to advance or lend to Her Majesty, at the Receipt of the Exchequer at *Westminster*, upon the Credit of the Sum granted by this Act, out of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*, any Sum or Sums of Money not exceeding in the whole the Sum of Ten Millions, anything in an Act passed in the Fifth and Sixth Years of the Reign of King *William* and Queen *Mary*, Chapter Twenty, or in any other Act or Acts, to the contrary notwithstanding.

Bills prepared by virtue of this Act to be delivered to the Bank as Security for such Advances.

6. It shall be lawful for the said Commissioners of Her Majesty's Treasury, and they are hereby authorized and empowered, to cause such Exchequer Bills as shall be prepared by virtue of this Act to be delivered from Time to Time to the Governor and Company of the Bank of *England*, in such Proportions as the Public Service may require, as Security for any Advance or Advances which may be made to Her Majesty by the said Governor and Company of the Bank of *England*, under the Authority of this Act.

Monies raised by Bills to be applied to the Services voted by the Commons.

7. It shall be lawful for the said Commissioners of Her Majesty's Treasury to issue and apply from Time to Time all such Sums of Money as shall be raised by Exchequer Bills to be made out in pursuance of this Act to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this present Session of Parliament.

Exchequer Bills made chargeable upon the growing Produce of the Consolidated Fund.

8. The Principal Sum or Sums of Money to be contained in all such Exchequer Bills to be made forth by virtue of this Act, together with the Interest that may become due thereon, shall be and the same are hereby made chargeable and charged upon the growing Produce of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*, at any Period not later than the next succeeding Quarter to that in which the said Exchequer Bills have been issued; and it shall be lawful for the said Commissioners of Her Majesty's Treasury for the Time being, and they are hereby authorized, from Time to Time, by Warrant under their Hands, to direct the Comptroller General of the Receipt of the Exchequer at *Westminster*, in such Manner as they shall think necessary, to grant a Credit on the Exchequer Funds in the Bank of *England* unto such Person or Persons as shall

otherwise, and shall and may require such Security by Bond or otherwise as they shall deem necessary from the Importer or Manufacturer of any Tobacco which shall be deposited therein for Security of the Duty due on such Tobacco or other Materials or Ingredients, or brought therein or thereto for the Purpose of being manufactured or used in the Manufacture thereof, or for the Purpose of being packed, wrapped, or labelled as aforesaid, or for the due and safe Removal of such Tobacco or other Materials or Ingredients from One Warehouse to another, or from One Part or Division of any Warehouse to any other Part or Division of the same or any other Warehouse, and for the due Observance of the Terms, Conditions, and Requirements of this Act, and of the Rules and Regulations of the Commissioners in respect thereof.

Cavendish or Negrohead may be manufactured in Bond.

3. It shall be lawful for licensed Manufacturers of Tobacco to manufacture in such Warehouses, or Parts or Divisions thereof, as shall be approved by the Commissioners of Customs for the Manufacture of Tobacco in Bond, the several Descriptions of Tobacco respectively called or known as Cavendish and Negrohead from any Leaf or other unmanufactured Tobacco duly warehoused for Security of Duties of Customs, and to use in such Manufacture Materials or Ingredients for sweetening or flavouring the same (not being the Leaves of Trees or Plants other than of the Tobacco Plant), anything to the contrary in any other Act in force to the contrary notwithstanding; and it shall also be lawful for any such Manufacturer or any Importer of Cavendish or Negrohead Tobacco, in such Warehouse, Part or Division of such Warehouse, to pack or make up, wrap, and label in Parcels of the Weight and in the Manner herein-after mentioned any Cavendish or Negrohead Tobacco which shall have been so manufactured in Bond as aforesaid, or which shall have been imported in the manufactured State: Provided, that such Manufacture and the packing or making up, wrapping and labelling thereof, shall be done and performed in accordance with and under such Terms and Conditions as are prescribed by this Act, and under and subject to such other Rules and Regulations as the said Commissioners shall from Time to Time see fit to direct.

Cavendish and Negrohead Tobacco not to be delivered for Home Consumption, except on Conditions herein specified.

4. No Cavendish or Negrohead Tobacco, whether imported and warehoused as such or manufactured in the Warehouse, shall be delivered from any Warehouse for Home Consumption except under the following Conditions:

1. Such Tobacco shall be made into separate Packets of such Weights respectively as the Commissioners of Customs shall direct, not exceeding One Pound nor less than One Ounce each:
2. Each such Packet shall be enclosed by or at the Expense of the Importer or Manufacturer in a Wrapper approved by the Commissioners of Customs:
3. Each such Wrapper shall be securely fastened by a Label, to be provided by the Commissioners of Customs, and pasted on such Wrapper by such Importer or Manufacturer so that the same cannot be opened nor any Part of the Contents of such Package be abstracted without tearing or destroying such Label, or cutting or destroying the Wrapper thereof, at any other Part or Place than that on which the Label is pasted or secured:
4. Before any Cavendish or Negrohead Tobacco imported and warehoused shall be made into Packets or Parcels as aforesaid the same shall be duly entered for Home Consumption, and the full Duty of Customs paid thereon:
5. When any unmanufactured Tobacco shall have been manufactured or converted into Cavendish or Negrohead in the Warehouse the same shall be duly entered for Home Consumption, and the full Duties of Customs shall be paid upon the Tobacco so manufactured before the same is made into Packets:
6. If any Tobacco so manufactured in the Warehouse shall not be made into Packets for Home Consumption the same shall be re-warehoused either for Exportation or for future packing, wrapping, and labelling for Home Consumption, if at any Time afterwards required for that Purpose:
7. All Stalks, Waste, and other Refuse remaining after and from the Manufacture of Cavendish or Negrohead Tobacco in the Warehouse or from the packing thereof shall be destroyed in the Presence of the proper Officer of Customs or be re-warehoused for Exportation, at the Option of the Manufacturer:

shall be named in the said Warrant, for any Sum or Sums of Money not exceeding in the whole a Sum sufficient to discharge and pay off the Principal Sum or Sums of Money contained in such Exchequer Bills then outstanding, and which may have been made out and issued by virtue of this Act, together with all such Interest as may be due thereupon.

CAP. VII.

An Act for altering the Duties on Tobacco, and permitting the Manufacture of Cavendish and Negrohead in Bond. [27th *March* 1863.]

BE it enacted by the Queen'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, as follows:

After passing of this Act the following Duties on manufactured Tobacco to be paid on Importation.

1. In lieu of the Duties of Customs now charged upon the several Kinds of Tobacco under mentioned, the following Duties shall be charged and paid thereon upon Importation into *Great Britain* and *Ireland* from and after the passing of this Act:

			£	s.	d.
Tobacco, manufactured, *viz.*:					
„	„	Segars - - - - - the lb.	0	5	0
„	„	Cavendish or Negrohead - - - the lb.	0	4	6
„	„	Snuff, containing more than 13 lbs. of Moisture in every 100 lbs. Weight thereof - - the lb.	0	3	9
„	„	Snuff, not containing more than 13 lbs. of Moisture in every 100 lbs. Weight thereof - - the lb.	0	4	0
„	Other manufactured Tobacco - - - - the lb.		0	4	
„	Unmanufactured, containing 10 lbs. or more of Moisture in every 100 lbs. Weight thereof - - - the lb. with 5 *per Cent.* thereon.		0	3	0
„	„	containing less than 10 lbs. of Moisture in every 100 lbs. Weight thereof - - - the lb.	0	3	6

Provided that no Tobacco packed and prized shall, on the Importation thereof, be examined as to the Quantity of Moisture contained therein, except by special Order of the Commissioners of Customs, and unmanufactured Tobacco shall as heretofore be, in the Entry thereof, distinguished as stemmed or unstemmed, as the Case may be.

And there shall be charged and paid on every Pound of Cavendish and Negrohead Tobacco manufactured in Bond, as herein-after provided, on the Entry thereof for Home Consumption, the Duty of Customs of - - - - - - - 0 4 0

As to Drawbacks on Exportation, &c.

Upon every Pound of Tobacco manufactured in *Great Britain* and *Ireland* upon which the Duties of Customs on Importation shall have been paid, on the same being by any licensed Manufacturer exported as Merchandise, or deposited in any Bonded Warehouse to be used as Ships Stores, and packed in whole and complete Cases, each containing not less than Eighty Pounds net Weight of such Tobacco, there shall be allowed on such Exportation or Deposit thereof a Drawback of Three Shillings and Threepence, in lieu of the Drawback now allowed by Law on the Exportation of Tobacco, subject to such Increase or Reduction in the Amount of such Drawback as may result from the Examination of such Tobacco or a Sample or Samples thereof under the following Rule; that is to say,

For every One hundred Pounds of Tobacco which shall be found to contain Thirteen Pounds of Moisture and Eighty-seven Pounds of dry Tobacco, the Drawback of Three Shillings and Threepence *per* Pound shall be allowed, and so in proportion for any other Quantity; and if on Examination the Proportion of Moisture contained therein shall be found to exceed Thirteen Pounds in every One hundred Pounds Weight thereof, a proportionate Reduction shall be made in the Drawback allowed