

ANNO TERTIO & QUARTO

GULIELMI IV. REGIS.

****

CAP. CI.

An Act to provide for the Collection and Management of the Duties on Tea.

[29th *August* 1833.]

WHEREAS the exclusive Right of trading in Tea now enjoyed by the United Company of Merchants of *England* trading to the *East Indies* will on the Twenty-second Day of *April* One thousand eight hundred and thirty-four terminate, and it is therefore necessary to make further Provisions for the Regulation of the Trade in Tea and the Duties payable thereon, and to transfer the Management of the said Duties from the Commissioners of Excise to the Commissioners of Customs; 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 Twenty-second Day of *April* One thousand eight hundred and thirty-four it shall be lawful to import any Tea into the United Kingdom from the *Cape of Good Hope* and from Places Eastward of the same to the *Straits of Magellan*, and not from any other Place, in such and the like Manner as if the same were set forth in an Act passed in the present Session of Parliament for the general Regulation of the Customs.

Tea importable into the United Kingdom from the Cape of Good Hope and Places Eastward thereof.

II. And be it further enacted, That it shall be lawful to import any Tea into any of the Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, or into the *British* Possessions of *America*, from the *Cape of Good Hope*

Tea importable into British Possessions, &c. from Cape of

Good Hope, &c.

Hope and Places Eastward of the same to the *Straits of Magellan*, or from the United Kingdom, and not from any other Place, in such and the like Manner as if the same were set forth in an Act passed in the present Session of Parliament to regulate the Trade of the *British* Possessions Abroad.

Duties.

III. And be it further enacted, That from and after the Twenty-second Day of *April* One thousand eight hundred and thirty-four the Duties of Excise payable upon Tea in the United Kingdom shall cease and determine, except as hereafter provided, and that in lieu of such Duties there shall be paid the several Duties of Customs as the same are set forth in the Table following; and such Duties shall be raised, levied, collected, and paid unto His Majesty, and shall be appropriated and applied in like Manner as if the same had been imposed by an Act passed in the present Session of Parliament for granting Duties of Customs; (that is to say,)

TABLE of DUTIES on TEA in WAREHOUSE, or IMPORTED into the UNITED KINGDOM:

Tea: *videlicet*,	£	s.	d.
—— Bohea - - - - the Pound	–	1	6
—— Congou, Twankay, Hysonskin, Orange Pekoe, and Campoi - the Pound	–	2	2
—— Souchong, Flowery Pekoe, Hyson, Young Hyson, Gunpowder, Imperial, and other Sorts not enumerated the Pound	–	3	0

Not to affect Tea sold before 22d April 1834.

Provided always, that nothing herein contained shall alter or affect the Duties payable upon Tea which shall have been sold by the *East India* Company at their public Sales prior to the said Twenty-second Day of *April* One thousand eight hundred and thirty-four:

Allowance of Draft.

Provided also, that the Allowance commonly called Draft now made by the Commissioners of Excise in the weighing of Tea shall be made by the Commissioners of Customs under the Authority of this Act.

Abatement for Sea Damage not to be allowed.

IV. And be it further enacted, That no Abatement of Duty shall be made on account of Damage received by any Tea during the Voyage; but it shall be lawful for the Importer to separate the damaged Parts, and to abandon the same to the Commissioners of the Customs for the Duty.

Mixed Tea liable to highest Duty.

V. And be it further enacted, That if different Sorts of Tea mixed together be imported in the same Package, the whole shall be liable to the highest Rate of Duty to which any of such Sorts would be separately liable;

Two Sorts in same Package, not mixed, to be forfeited.

and if Two or more Sorts of Tea not perfectly mixed together be imported in One Package, the same shall be forfeited, and shall and may be seized, sued for, recovered, and dealt with in the same Manner as any Forfeiture incurred under any Law relating to the Customs.

Importation of Tea to be under Management of

VI. And be it further enacted, That from and after the passing of this Act it shall be lawful for the Lords Commissioners of His Majesty's Treasury, by any Warrant under the Hands of any Three

or more of them, to order and direct that the Importation of Tea and the Duties thereon shall be under the Management of the Commissioners of Customs instead of the Management of the Commissioners of Excise, and from and after the Time specified in any such Warrant the same shall be transferred accordingly: Provided always, that until the Transfer of such Management and of the Custody of Tea in Warehouse shall have been fully made under the Directions of the Lords Commissioners of His Majesty's Treasury, any Act, Matter, or Thing done or performed by, to, or with the Commissioners of Excise or their Officers shall have the same Effect in Law as if the same had been done or performed by, to, or with the Commissioners of the Customs or their Officers under the Authority of this Act; but nothing herein-before contained shall extend to alter or affect any Law of Excise relating to Licences for the Sale of Tea, or relating to Permits for the Removal of Tea, or otherwise to the internal Management of Tea by the Commissioners of Excise, after the Duties of Importation on the same shall have been paid, and after the same has been delivered out of the Charge of the Officers of the Customs.

Commissioners of Customs, but Acts done by Excise to be legal.

Licences to sell Tea, and Permits, not to be affected.

VII. And be it further enacted, That it shall be lawful for the Lords Commissioners of His Majesty's Treasury, by any Warrant or Order under the Hands of any Two or more of them, to discontinue the Practice of requiring and issuing Permits for the Removal of Tea, and to make and establish any other Rules, Regulations, and Restrictions, either of Customs or Excise, in lieu of such Practice, as to them shall, after the Discontinuance of the same, appear necessary for the Security of the Revenue; and all Rules, Regulations, and Restrictions so made and established shall have the Force of Law as fully as if the same were embodied in this Act, and shall be obeyed and enforced in like Manner as any Rules, Regulations, and Restrictions of Customs or of Excise respectively are or can be obeyed or enforced under the Provisions of any Act or Acts of Parliament relating to the Customs or to the Excise respectively; and Copies of such Rules, Regulations, and Restrictions shall be laid before Parliament.

Treasury may discontinue Permits for Tea and other Goods, and substitute other Regulations.

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