

A Bill for repealing several subsidies and an impost now payable on tobacco of the British plantations, and for granting an inland duty in lieu thereof.

Contributors

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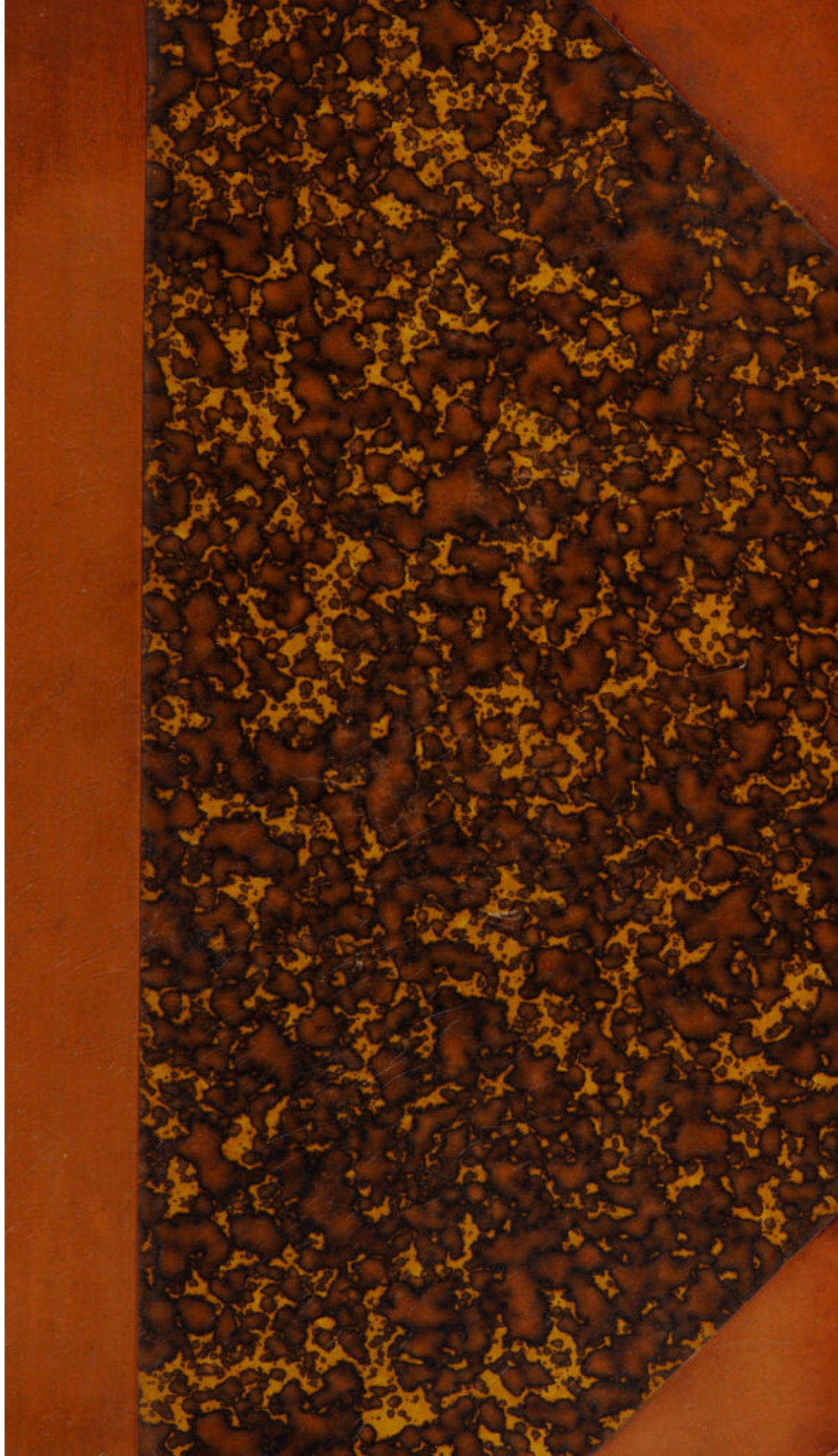
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Great Britain, Statutes

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B I L L

For repealing several

SUBSIDIES and an IMPOST

Now Payable on

T O B A C C O

Of the

BRITISH PLANTATIONS,

And for granting an

Inland Duty in lieu thereof.

II.



L O N D O N:

Printed for W. WEBB, near the *Royal-Exchange*,
M D C C X X X I I I.

[Price Six-pence.]

BILL

GUARDIAN AND

TORBA CO

BRITISH PLANTATIONS

JOHN DUNN IN THE THEATRE

LONDON

Printed by W. and A. Wood, near the Royal Exchange, in the Strand.
M. DCCC. LXXV.

WHEREAS by the Act of Tonnage and Poundage, made in the 12th Year of the Reign of King *Charles* the Second, and the Book of Rates thereto annexed, a Duty of one Penny *per* Pound, commonly called *the Old Subsidy*, was laid upon all Tobacco of the *British* Plantations imported; And by the same Act, and Book of Rates, an Additional Duty of one Penny *per* Pound was laid on the same Tobacco imported; And by another Act made in the first Year of the Reign of the late King *James* the Second, a Duty or Impost of three Pence *per* Pound was laid on the same Tobacco imported; And by another Act made in the 9th Year of the Reign of his late Majesty King *William* the Third, a further Subsidy of One Penny *per* Pound was laid on the same Tobacco imported; And by another Act made the 2d Year of the Reign of her late Majesty Queen *Anne*, a Duty or Subsidy of one third part of a Penny *per* Pound was laid on the same Tobacco imported, All which Duties on Tobacco imported, as before mentioned, amounting in the whole to Six Pence and one third Part of a Penny *per* Pound Weight, are by several subsequent Acts since continued, and are now in Force.

And whereas by the said Acts, or some of them, divers Provisions were made for the ascertaining, levying, collecting, paying, and securing the said Duties; and also for making certain Abatements, Discounts, and Allowances out of the same, or
out

out of the Weight of the Tobacco upon which the said Duties were charged, and for drawing back such Duties upon Exportation of the Tobacco charged therewith, which by Experience have been found liable to great Frauds and Abuses, to the Prejudice of Trade and Diminution of the Revenue: For Remedy whereof,

We your Majesties most Dutiful and Loyal Subjects, the Commons of *Great Britain* in Parliament assembled, do most humbly beseech your Majesty, that it may be Enacted, and be it Enacted by the Kings 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

Day of the said several Subsidies, Duties, and Impositions upon all Tobacco of the *British* Plantations, to be imported after the said Day (except the said further Subsidy of one Penny *per* Pound, granted by the said Act made in the 9th Year of the Reign of his late Majesty King *William* the third) shall cease, determine, and be no longer paid or payable; and that all Provisions made by the said Acts, or any of them, for ascertaining, levying, collecting, paying, or securing the said Duties hereby determined, or for making any Abatements, Discounts or Allowances out of the same, or out of the Weight of the Tobacco on which the said Duties were charged, or for drawing back any such Duties hereby determined as aforesaid upon Exportation of the Tobacco charged therewith, shall be, and are hereby repealed; any thing in the said above mentioned Acts, or any of them, or any other Act or Acts of Parliament to the contrary thereof in any wise notwithstanding. And we your Majesty's said Dutiful and Loyal Subjects the
Commons

Commons of *Great Britain* in Parliament assembled have, in lieu of the said Duties hereby determined, freely and unanimously resolved to give and grant unto your Majesty the Duty and Imposition herein after-mentioned, and do most humbly beseech your Majesty that it may be Enacted, and be it Enacted by the Authority aforesaid, that from and after the said

Day of
in lieu of the said Duties hereby determined, the Inland Duty herein aftermentioned be imposed, levied, collected and paid to your Majesty, your Heirs and Successors, for and upon all Tobacco from thenceforth imported into, and sold for Home Consumption, or consumed within *Great Britain*, or any part thereof; That is to say, upon every Pound of Tobacco of the *British* Plantations imported into, and sold for Home Consumption, or consumed within this Kingdom, the Duty or Sum of

And for the better ascertaining, charging, collecting, levying, raising, and securing the Rates and Duties by this Act set and imposed upon all Tobacco of the *British* Plantations, to be imported into, and sold for Home Consumption, or consumed within *Great Britain*, from and after the said

Day of Be it further Enacted, by the Authority aforesaid, That such Commissioners, or Persons, as his Majesty, his Heirs or Successors, or any or more of the Commissioners of his Majesty's Treasury, or the High Treasurer of *Great Britain* for the Time being, shall, from Time to Time, by one or more Commission or Commissions for that purpose appoint, shall be his Majesty's Commissioners for the Management and Receipt of the said Inland-Duty by this Act set and imposed; which said last mentioned Commissioners or of them shall hereby have Power, by Commission or Commissions under their respective Hands and Seals, to substitute and ap-
B point

point under them such Receivers General, Collectors, Comptrollers, Surveyors, and other Officers as shall be necessary or requisite for the Purposes aforesaid. And that the said Commissioners and Officers so to be appointed for the said Inland Duty upon Tobacco hereby granted shall have out of the same such Salaries and Rewards, for their respective Services in relation to the same Duty, as the said Commissioners of the Treasury, or any or more of them, or the High Treasurer for the Time being, shall from time to time think reasonable to establish or allow in that behalf; And that the said Commissioners, to be appointed for the said Inland Duty hereby imposed, shall from time to time cause all the Monies to arise by or from the said Duty (the necessary Charges of raising, levying, collecting, and accounting for the same, excepted) to be paid into the Receipt of his Majesty's Exchequer, distinctly and apart from all other Branches of the Publick Revenues, for the Purposes in this Act expressed, under such as are herein after provided and enacted, in case of diverting or misapplying any Monies by this Act appropriated.

And be it further Enacted by the Authority aforesaid, That all and every the Powers, Authorities, Directions, Rules, Methods,

Clauses, Matters and Things which in and by an act made in the 12th 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 Knights 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 upon Beer, Ale and other Liquors, are provided, settled or establish'd for managing, ascertaining, raising, levying, collecting, mitigating, adjudging

judging or recovering, and paying the Duties thereby granted, or any of them, other than in such Cases for which other Penalties or Provisions are prescribed by this Act, and subject to the Alterations herein after mention'd, shall be exercised, practised, applied, used and put in Execution, in and for the managing, ascertaining, raising, levying, collecting, mitigating, adjudging, recovering and paying the Inland Duty by this Act imposed, as fully and effectually to all Intents and Purposes, as if all and every the said Powers, Authorities, Rules and Directions, Methods

Clauses, Matters, and Things were particularly repeated, and again enacted in the Body of this Act.

And for the better securing the said Inland Duty by this Act granted upon the said Tobacco, It is hereby further enacted by the Authority aforesaid, that from and after the said

Day of _____ all Tobacco imported into
this Kingdom from any of the *British* Plantati-
ons, upon the Entry thereof at the Custom-house,
and duly charging the same with the said further
Subsidy of one Penny per Pound granted by the said
Act of the Ninth Year of the Reign of the late King
William the third, in Manner herein after-mentioned,
shall be forthwith carried and put into such Ware-
house or Warehouses as shall be for that purpose pro-
vided at the Charge of the Importer or Owner there-
of, and approved of by the Commissioners to be
appointed for the said Inland Duty for the Time
being, or _____ of them, in case such

Importation be in the Port of *London*; And in case such Importation shall be in any Out-Port, then by such Officer or Officers of the said Inland Duty as shall be appointed by the said Commissioners for that Purpose then within the District where such Importation shall be respectively, and shall not be taken or carried out from thence upon any ac-

count whatsoever, otherwise than as is herein after-mentioned, That is to say, such of the said Tobacco as shall be sold to be consumed in *Great-Britain*, or shall be intended to be consumed in *Great Britain*, shall be delivered out upon payment of the said Inland Duty by this Act imposed, in manner following, that is to say, The Proprietor or first Buyer thereof, or some Persons to be appointed by him or her, shall make an Entry with the Receiver or Collector of the said Inland Duty by this Act granted, appointed to receive the same within the Cities of *London* and *Westminster*, of so much Tobacco remaining in any such Warehouse or Warehouses as aforesaid, within the said Cities of *London* and *Westminster*, or the Weekly Bills of Mortality, as he or she intend to take out of such Warehouse or Warehouses, and pay down in ready Money to such Receiver or Collector the Inland Duty by this Act granted; And in all other places of *Great Britain*, the Proprietor, or first Buyer, or the Person appointed by him or her for that purpose, shall make the like Entries at the Office for the said Inland Duty to be appointed, which shall be nearest to the Warehouse, or Warehouses, into which the said Tobacco shall have been carry'd upon Importation and Entry thereof at the Custom-house as aforesaid, and shall pay down in ready Money the said Inland Duty by this Act granted to the Receiver or Collector to be there appointed to receive the same; And upon producing a Warrant or Warrants, Certificate or Certificates, signed by such respective Receiver or Collector, certifying that he hath received the said Inland Duty by this Act granted to the Keeper or Keepers of such Warehouse or Warehouses, into which the said Tobacco shall have been put upon Importation and Entry thereof as aforesaid, and upon producing a Certificate
from

from the Collector or principal Officer of the Customs of the Payment of the said further Subsidy for such Tobacco, according to the Provision herein after-mentioned, the said Keeper or Keepers of such Warehouse or Warehouses shall deliver thereout so much of the said Tobacco to be sold or intended for Home Consumption within this Kingdom, as shall be mentioned and expressed in such Warrant or Warrants, Certificate or Certificates, respectively to have paid the said Inland-Duty hereby granted, and the said further Subsidy ; And the respective Keeper or Keepers of such Warehouse or Warehouses shall thereupon give to the Proprietor, or first Buyer, or the Person by him or her to be appointed as aforesaid, a Permit or Certificate to accompany the said Tobacco so delivered out, which Permit or Certificate shall be also signed by an Officer attending the said Warehouse or Warehouses to be appointed by the Commissioners for the said Inland Duty for the time being, or of them to prevent the seizing thereof, and to be produced to the Officer of and for the said Inland Duty for the Division or Place where such Tobacco shall be carried within the time in such Permit or Certificate to be expressed and limited ; during which time and no longer, such Permit or Certificate shall continue in force:

And as to such part of the said Tobacco as shall be intended for Exportation to Parts beyond the Seas, the same shall be delivered out of such Warehouse or Warehouses, unto the Proprietor, first Buyer, or other Person to be appointed in that behalf, upon sufficient Security to be first given by Bond to his Majesty, his Heirs or Successors, with Sureties ; which Security the Commissioner or Collector, with the approbation of the Comptroller of the Customs for the Time being, in each respective Port, are hereby required and

and empowered to take, that the same and every part thereof shall be exported and not relanded in *Great Britain*; which said Security shall be discharged without Fee or Reward upon producing such Certificate as is herein before mentioned to such Officer or Officers as aforesaid; that is to say, for such of the Tobacco as shall be entred for or landed in *Ireland*, the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, the Condition of the Bond shall be to bring a Certificate in discharge thereof within from the Date of the Bond, to be signed by the proper Officers of the Customs residing there; And for such Tobacco as shall be entred for any other Place, to bring a Certificate under the Common Seal of the Chief Magistrate in any Place or Places beyond the Seas, or under the Hands and Seals of two known *British* Merchants, then being at such Place or Places, importing respectively that such Tobacco was there landed, and testifying the Landing thereof; or upon proof by credible Persons that such Tobacco was taken by Enemies, or perished in the Seas, the Examination and Proof thereof being left to the Judgment of the said Commissioners of the Customs for the Time being.

Provided always, and be it Enacted by the Authority aforesaid, That if any such Proprietor, first Buyer, or other Person, shall be minded to manufacture any part of such Tobacco as shall be so taken out for Exportation, it shall and may be lawful for such Proprietor, first Buyer, or other Person, to manufacture such Tobacco, giving notice to the Officer or Officers for the said Inland Duty, appointed to attend the Warehouse out of which such Tobacco shall be so taken, of the Place where he, she, or they, intend to manufacture the said Tobacco. And it is hereby further Enacted, That such Tobacco so manufactured for Exportation shall

shall be kept separate and apart from all Tobacco for Home-Consumption, and that

Days before the same shall be exported, Notice shall be given thereof to the Officer or Officers for the said Inland Duty, that he or they may see to the packing up the same, and attend the same to be put on board the Ship or Vessel which is to receive the same, under the Care and Inspection of the Searchers or proper Officers of the Customs; and the Exporter of such manufactured Tobacco shall give such Security by Bond; with like Condition for exporting and not relanding the same, and for producing a Certificate of the Landing thereof in Parts beyond the Seas, in such manner as is herein before required in Cases of Tobacco taken out of any Warehouse for immediate Exportation; And if any Proprietor, first Buyer, or other Person, shall not keep all such Tobacco so manufactured, or intended to be manufactured, for Exportation, separate and apart from all Tobacco for Home-Consumption, or shall export the same without giving such Notice and Security as aforesaid, every Person so offending shall the said Tobacco and together with

and also the Sum of

And it is hereby further Enacted and Declared by the Authority aforesaid, That the single Value and Worth of such Tobacco so

shall from time to time be deemed and taken to be according to and at the Rate and Rates, Price and Prices, as the best Tobacco of the like sort and kind do or shall at such respective Time or Times bear and sell for in *London*.

And be it further Enacted by the Authority aforesaid, that before any such Proprietor, first Buyer, or other Person, shall be permitted to export such Tobacco, he shall declare upon Oath before the Collector

Collector and Comptroller of the Port, from whence the same shall be exported on the Certificate, before the taking out his Cocquet, and before he be suffered to give Bond as aforesaid, that the Tobacco then about to be shipped is really and truly by him intended to be exported to Parts beyond the Seas in the Ship therein mentioned, and is not intended to be reloaded in any Part of *Great Britain*.

And for preventing all clandestine importing or bringing of any Tobacco into *Great Britain*, Be it further Enacted by the Authority aforesaid, that if any Person or Persons, Bodies Politick or Corporate, from and after the said Day of shall import or bring in any Tobacco into any Port of the said Kingdom, which ought to be secured in such Warehouses as aforesaid, and shall not make due Entries thereof at the Custom-house, and bring, or cause the same to be brought, into such Warehouse or Warehouses as are, in pursuance of this Act, to be approved of by the Commissioners for the said Inland Duty, for keeping the same till Payment of the said Inland Duty, and the said further Subsidy, or the Exportation thereof respectively; or shall reload, or cause to be reloaded, any Tobacco which shall be shipped for Exportation after the same shall have been delivered out of any Warehouse as aforesaid, All such Tobacco shall be, and is hereby declared and adjudged to be and the same shall and may be by any Officer or Officers of the Customs, or for the said Inland Duty hereby granted; and the Person or Persons, Bodies Politick or Corporate, offending therein, shall together with

Provided always, and it is hereby further Enacted by the Authority aforesaid, That if any Dispute shall arise whether the Customs or Inland Duty payable

able for any Tobacco to be seized in pursuance of this Act, have been paid, or that the same or any part thereof hath been condemned as forfeited, the Proof thereof shall lye on the Owner or Claimer thereof, or the Person or Persons on whom the same shall be found, and not on the Officer.

And for preventing the clandestine carrying any such Tobacco out of the Warehouses, to be approved of by the Commissioners for the said Inland Duty as aforesaid, Be it Enacted by the Authority aforesaid, that the Keeper or Keepers of such Warehouse or Warehouses, to be appointed by the Commissioners of the said Inland Duty, granted by this Act, to attend the same, shall keep one or more Book or Books, wherein they shall severally and fairly enter in Writing an exact particular and true account of such Tobacco, which from time to time shall be brought into or carried out of the Warehouse or Warehouses to which he or they shall respectively belong, and of the Days and Times when the same shall be so brought in or carried out; and how much thereof was delivered out to be consumed in *Great Britain*, and how much for Exportation, and how much to be manufactured for Exportation; and the Names of the respective Person or Persons, to whom, or for whose use, the same was delivered out; and shall at the end of every Months, or oftner if required, transmit in Writing an account thereof upon Oath to the Commissioners for the said Inland Duty for the time being, together with an exact Account of how much shall be remaining in the Warehouse or Warehouses; And the said Commissioners for the said Inland Duty are hereby required and enjoined, within
after the said Accounts shall be transmitted to them as aforesaid, to appoint or
more Person or Persons to inspect the said Book
C or

or Books, and the said Warehouse or Warehouses and to examine the same Accounts; and if upon such Examination, or otherwise, it shall appear that any Tobacco was delivered out, otherwise than as aforesaid, or before Payment of the Inland Duty, and the said further Subsidy for such of the said Tobacco as shall have been taken out to be consumed in *Great Britain*, or giving such Security as aforesaid for such Part of the said Tobacco as shall have been delivered out for Exportation, or giving Notice of the Place intended for manufacturing such Tobacco, as shall have been delivered out to be manufactured for Exportation; then the Keeper or Keepers of such Warehouse or Warehouses, and the Officer or Officers for the said Inland Duty, attending the same, offending herein, shall not only be but shall also for every such Offence the Sum of

And be it further Enacted by the Authority aforesaid, that it shall and may be lawful to and for the Proprietor and Proprietors of the Tobacco, so to be lodged in any such Warehouse or Warehouses, to affix one Lock to every such Warehouse, the Key whereof shall remain with such Proprietor or Proprietors; and to and for the Officer or Officers, appointed by the Commissioners for the said Inland Duty to attend such Warehouse or Warehouses, to affix one other Lock upon every such Warehouse, the Key of which shall remain with the said Officer or Officers; and the said Proprietor or Proprietors shall and may, in the Presence of the said Keeper or Keepers of such Warehouse or Warehouses, or of the Officer or Officers for the said Inland Duty appointed to attend the same (who are hereby obliged and required to attend at all such seasonable Times for that purpose) view, sort, separate and receive out of such Warehouse or Warehouses, all

all such of his Tobacco therein lodged, intended either to be consumed in *Great Britain*, or exported to foreign Parts, or any Part thereof, in such manner and upon such Terms and Conditions as are in either of the said Cases by this Act before directed and prescribed; and if any such Warehouse-keepers or other Officers shall wilfully neglect or refuse to attend at all seasonable Times as aforesaid, when required so to do, every such Warehouse-keeper or other Officer, so neglecting or refusing, shall be subject to such
as aforesaid.

Provided always, and be it Enacted by the Authority aforesaid, that the said further Subsidy be still payable at the Custom-house, subject to the Alterations herein after-mentioned, that is to say, Whereas by the said Act made in the ninth Year of the Reign of his late Majesty King *George* the First, an Allowance of twenty-five Pounds *per Cent* is directed to be made out of the aid further Subsidy (amongst other duties on Tobacco therein mentioned) and to be deducted and allowed upon the Entry of the Importer, paying down such further Subsidy, which Allowance reduces the same in Value to three Farthings for every Pound of such Tobacco; Be it Enacted by the Authority aforesaid, that from and after the said

Day of

the said further Subsidy of one Penny *per Pound*, upon Tobacco of the *British* Plantations to be imported after the said Day, shall be reduced to *per Pound* without making the said Allowance of twenty-five Pounds *per Cent.* thereout; and the same so reduced to *per Pound*, clear of all Deductions, shall be levied, paid and secured to his Majesty during his Life, in manner following, that is to say, After the Master, or other Person having
C 2 Charge

Charge of any Ship bringing Tobacco into any Port of this Kingdom, shall have made a Report of his Ship, the Merchant-importer, or some other Person appointed by him or her, shall take out a Bill or Bills at sight, to be granted in such manner as is directed by an Act passed in the fourteenth Year of the Reign of King *Charles II.* [intituled *An Act for preventing Frauds and regulating Abuses in his Majesty's Customs*] by the Collector and Comptroller of such Port; but without any Security to be given or Deposit made for such further Subsidy; the said Merchant or other Person first specifying the Number of Hogsheads, or other Vessels or Package, containing such Tobacco, with the Marks and Numbers thereof; and by virtue of such Bill or Bills at sight, the Hogsheads, or other Vessels or Package, containing such Tobacco, shall be landed, and shall be weighed and numbred progressively, in the presence of the Land-waiters appointed to attend such Ship, and one or more Officer or Officers for the said Inland Duty; and thereupon such Tobacco shall be delivered into the care of an Officer for the said Inland-Duty, together with a Ticket signed by the Land-waiters and Officer or Officers for the said Inland Duty, in whose Presence such Tobacco was so weighed, containing the Marks, Numbers and Contents of each Cask, or other Vessel or Package, by what Person entred, and out of what Ship; And such Officer for the said Inland Duty, into whose care such Tobacco shall be delivered, shall see the same lodged in some Warehouse or Warehouses, to be approved by the said Commissioners or other Officers for the said Inland Duty, in pursuance of this Act, under the Care of the Keeper or Keepers of such Warehouse or Warehouses to be appointed as aforesaid, to whom, or one of them, the said Ticket shall be delivered; and upon the
back

back of such Bill or Bills at sight the proper Officer of the Customs shall certify to the Collector and Comptroller the quantity of such Tobacco so landed, weighed and sent to such Warehouse or Warehouses, with the Marks, Numbers and Contents of each Cask, or other Vessel or Package, containing the same; And the Collector and Comptroller shall insert the same in a proper Book or Books, to be kept for that purpose at the Custom-house, and therein charge the Importer with the said further Subsidy so reduced to

per Pound clear as aforesaid, who shall stand charged therewith till such time as the said further Subsidy shall be paid in Money for the said Tobacco in manner herein after-mentioned, or shall be discharged upon delivering the said Tobacco out of such Warehouse or Warehouses for Exportation, or in order to be manufactured for Exportation, pursuant to the Direction of this Act.

And be it further Enacted by the Authority aforesaid, that before any such Tobacco shall be taken out of any such Warehouse for Home Consumption, the Proprietor, or first Buyer thereof, shall make an Entry, with the Collector and Comptroller of the Customs at the Port wherein the said Tobacco shall have been imported, of so much Tobacco as such Proprietor, or first Buyer, intends to take out of any such Warehouse, either to be sold for Home Consumption or to be consumed within this Kingdom; and shall upon such Entry pay down in ready Money to such Collector the said further Subsidy so reduced to

per Pound, clear as aforesaid, for the quantity of Tobacco for which he shall make such Entry; And the Keeper of such Warehouse shall not deliver, or permit to be delivered out of the same, any Tobacco to be sold for Home Consumption, or to be consumed within this Kingdom, until a Certificate, signed

signed by such Collector, Comptroller or other proper Officer, shall be first delivered to him; importing that the said Collector hath received the said further Subsidy so reduced to *per* Pound clear, for all such Tobacco so to be delivered out, under the Penalty of the Value of such Tobacco, which shall be delivered out before Certificate shall have been delivered to him as aforesaid; And when any such Tobacco shall in due Manner, according to the Directions of this Act, be taken out of any such Warehouse for Exportation, or in order to be manufactured for Exportation, then upon producing a Certificate thereof, signed by the Keeper of such Warehouse appointed in pursuance of this Act, to the Collector of the Port wherein such Tobacco shall have been Imported, the Charge upon such Importation in such Book or Books shall be writ off and discharged for so much of such Tobacco as shall be expressed in such Certificate:

And be it further Enacted by the Authority aforesaid, That if any Tobacco of the *British* Plantations shall after the said

Day of be unshipped, with intention to be laid on Land within this Kingdom, before a Bill or Bills at sight shall have been granted for the same by the Collector and Comptroller of the Customs as aforesaid, all such Tobacco so unshipped, with Intention to be laid on Land contrary to the true meaning hereof, shall be

and also the Persons who shall be assisting or otherwise concerned in unshipping the same, or to whose hands the same shall knowingly come after the unshipping thereof, shall

the Value thereof together with the made use of in the Landing, Removing, Carriage or Conveyance of any such Tobacco

of

of all which
 shall be to the use of his Majesty, and the other
 to him or them that shall
 seize or sue for the same; to be recovered by Bill,
 Plaint, or Information, in the Court of *Exchequer*
 at *Westminster*, for such Offences as shall be com-
 mitted in that Part of *Great Britain* called *England*;
 and in the Court of *Exchequer* at *Edinburgh* for
 such Offences as shall be committed in that Part of
Great Britain called *Scotland*; wherein no *Essoyn*,
Protection, or *Wager of Law*, shall be allowed:

And be it further Enacted by the Authority
 aforesaid, that on or before the said

Day of all and
 every Tobacconist, Grocer, Chandler, and all and
 every other Person or Persons, Bodies Politick or
 Corporate, who shall then be a Seller of or Dea-
 ler in such Tobacco, and all and every Cutter,
 Stripper or other Manufacturer of Tobacco, upon
 his own Account, or for the use of any other Per-
 son whatsoever, shall make a true and particular
 Entry in Writing, of all Warehouses, Storehouses,
 Rooms, Shops, Vaults, Cellars and other Places,
 by him, her, or them respectively made use of,
 for the keeping, cutting, stripping, or otherwise ma-
 nufacturing any Tobacco, at the Office to be ap-
 pointed for the said Inland Duty hereby granted,
 within the Compass or Division wherein such
 Warehouses, Storehouses, Rooms, Shops, Vaults,
 Cellars or other Places, shall be respectively situated;
 and also of all such Tobacco, manufactured or not
 manufactured, which, at the time of making such
 respective Entries, shall be in such Warehouses, Store-
 houses, Rooms, Shops, Vaults, Cellars or other
 Places, every or any of them; upon pain of

the Sum of for every such
 Warehouse, Storehouse, Room, Shop, Vault,
 Cellar or other Place, which, from and after the
 said

faid Day of shall be so
made use of by any such Tobacconist, Grocer,
Chandler, Manufacturer, or other Person or Per-
sons, Bodies Politick or Corporate, dealing in, sel-
ling or manufacturing Tobacco, without making
such Entry thereof as aforesaid; together with
which shall be found therein,
and also all and every the

And be it further Enacted by the Authority
aforesaid, That all and every Tobacconist, Grocer,
Chandler, and all and every other Person or Persons,
Bodies Politick or Corporate, who, after the said
Day of shall become a Sel-
ler or Sellers of Tobacco, or who shall employ
him, her, or themselves in dealing in or manufac-
turing the said Commodity either by wholesale or
retail, shall, before he, she, or they shall take any
Tobacco, intended either for Sale or Manufacture,
into his, her, or their Custody, make alike particu-
lar Entry in Writing, of the severall and respective
Warehouses, Storehouses, Rooms, Shops, Vaults,
Cellars, and other Places intended by him, her,
or them respectively to be made use of for the keep-
ing, cutting, stripping, or otherwise manufacturing
Tobacco; on Pain of
the Sum of
for every such Warehouse, Storehouse, Room,
Shop, Vault, Cellar or other Place so to be made
use of, without making such Entry as aforesaid;
together with which
shall be found therein, and the

And be it further Enacted by the Autho-
rity aforesaid, that from and after the said
Day of no Tobac-
co shall be brought into any such last mentioned
Warehouse, Storehouse, Room, Shop, Vault,
Cellar, or other Place made use of for keeping
or

or manufacturing Tobacco by any such Tobacco-
nift, Grocer, Chandler, Manufacturer, or other
Person or Persons, Bodies Politick or Corpo-
rate, without his, her or their first giving notice
thereof to the Officer of the said Inland Duty
hereby granted, of the Division or Place in which
such Warehouse, Storehouse, Room, Shop, Vault,
Cellar, or other Place, wherein such Tobacco is
intended to be lodged or manufactured, is situa-
ted; and producing to the said Officer, and leaving
with him, an authentick Certificate signed by the
Keeper or Keepers of such Warehouse or Ware-
houses in which such Tobacco have been lodged
upon the Importation and Entry thereof at the
Customhouse, or by the Officer for the said Inland
Duty within the Division from whence such
Tobacco shall have been brought, that the In-
land Duty by this Act charged upon the said To-
bacco, and the further Subsidy, have been actual-
ly paid; or that the same had been condemned
as forfeited, or was part of the Stock in Hand of
some Tobacconist, Grocer, Chandler, Manufactu-
rer, or other Person or Persons, Bodies Politick
or Corporate, selling, dealing in or manufacturing
Tobacco as aforesaid, duly enter'd at the Office
for the said Inland Duty according to the Direc-
tions of this Act; expressing the Quantity and
Quality of the Tobacco so to be brought in, and
in what place the said Inland Duty was paid, or
where the same had been condemned as forfeited,
or of whose Stock in Hand such Tobacco was part,
on pain of and the
Value thereof, together with

And be it further Enacted by the Authority
aforesaid, that from and after the said
Day of no Tobacco shall be sold, ut-
tered or exposed to Sale, unless when intended for
immediate Consumption, in any Quantities not ex-
ceeding

ceeding Ounces, but in some or one of
the said Warehouses, Storehouses, Rooms, Shops,
Vaults, Cellars, or other Places so entred as afore-
said; or in some or one of the said Warehouses,
to be approved of by the Commissioners for the
Inland Duty hereby granted for the keeping To-
bacco upon or after the Importation and Entry
thereof at the Custom-house, upon pain of
and the Value thereof,
together with

And be it further Enacted by the Authority
aforesaid, that from and after the said

Day of _____ where any Tobacco shall be sold or delivered out to be manufactured from any of the said entred Places, in any Quantity above the Weight of _____ the Officer or Officers of the said Inland Duty, for the respective Divisions or Places where the same shall be so sold or delivered, shall be obliged and are hereby required, upon request of the Seller or Sellers, Proprietor or Proprietors thereof, without fee or reward, to give to the respective Buyer or Buyers, Manufacturer or Manufacturers thereof, Certificates in Writing expressing the Quantities sold or delivered to be manufactured, and the Names of the respective Buyers, Sellers, Proprietors and Manufacturers, signed by the said Officer or Officers, certifying that the Duty thereon charged by this Act hath been paid, or that the said Tobacco had been condemned as forfeited, or was part of such Stock in hand as aforesaid; which Certificate shall be produced to and left with the Officer or Officers for the said Duty, of the respective Divisions into which the said Tobacco shall be carried, to satisfy the said Officer or Officers that no Duties are to be answered for the same, and that the seizing thereof may be prevented.

And be it further Enacted by the Authority afore-
said,

Duty; And every such Seller of or Dealer in Tobacco shall, before he, she or they, send out any quantity of Tobacco not exceeding

nor under by such Permit, first enter in the Permit and Counterpart the Day of the Month and Year in which the same is sent out, and also the Names and Places of Abode of such Seller of or Dealer in Tobacco, and of the Person to whom the same is to be sent, and also the quantity that such Permit and Counterpart shall serve for; And if any such Seller of or Dealer in Tobacco shall send out any quantity of Tobacco, not exceeding

nor under without such Permit, or first having made all such Entries in the said Permit and Counterpart as aforesaid, shall not produce to the Officer for the said Duty the Counterparts of such Permits, and likewise the Permits that shall not have been made use of when he shall demand the same, he she or they shall for any the aforesaid Offences the Sum of

And be it further Enacted by the Authority aforesaid, that from and after the said

Day of no Seller of or Dealer in any such Tobacco shall send out with any one Permit more than one quantity of Tobacco, on Pain of

And be it further Enacted by the Authority aforesaid, that if upon Inspection the Counterpart or Counterparts of any Permit or Permits, that shall have been taken out of such Permit Book for the sending out any such Tobacco as aforesaid, and examining the Stock of any such Seller of or Dealer in Tobacco, there shall not appear a suitable Decrease to answer the Quantity mentioned in the Counterpart or Counterparts of such Permit or Permits, the surplus Quantity of Tobacco, over and above what ought to have been remaining

remaining in Stock, shall be deemed and taken to be brought in without any Permit, and shall be

All which Permits, or Certificates, shall contain and express a Time therein limited, during which the same shall continue in force, and within that Time shall be produced and left with the Officer for the said Inland Duty of the Division, or Place, to which such Tobacco shall be carry'd to, to prevent the seizing thereof.

And it is hereby further Enacted by the Authority aforesaid, that all and every Person or Persons, who shall sell or deal in Tobacco from and after the said

Day of shall, and they are hereby directed and required, to keep an Account of all such small Quantities, or Parcels of Tobacco not exceeding the Weight of in one Parcel, as he or they shall sell or dispose of in each Day; and shall every Night enter into a Book to be kept for that purpose, an Account of the gross Quantities of the said Commodity which have been by him, her or them, sold and delivered in that Day, in such small Quantities or Parcels as aforesaid; And the said Sellers of or Dealers in Tobacco shall also keep one other Book, wherein they shall severally enter every Quantity and Parcel of Tobacco above the Weight of which he, she or they, shall sell and deliver in each Day; which said Books shall be, and are hereby directed to be prepared, for the making such Entries as aforesaid, and delivered upon demand to the respective Sellers of and Dealers in Tobacco, by the Commissioners for the said Inland Duty, or by such Persons as the said Commissioners shall for that purpose direct and appoint.

Provided always, that no Seller of or Dealer in Tobacco as aforesaid shall have in his or her Custody more than one such Book of each sort at the same time; and that when the said Book or Books

in

in his or her Custody shall be filled up respectively, the same being returned to the Officer or Officers for the said Inland Duty, from whom they were severally received, upon the Oath, or, in case of a Quaker, upon the solemn Affirmation of such Seller or Sellers, Dealer or Dealers as aforesaid, or of his or their Servant or Servants who kept the same, and made the Entries therein, of the truth of such Entries according to the best of his, her, or their Knowledge or Belief; And one or more new Book or Books shall thereupon be delivered to such respective Sellers, or Dealers, in the room of such Book or Books so returned, and so *toties quoties*, as often as such Book or Books shall be so filled up and returned as aforesaid; And the said Books, so kept by such respective Sellers or Dealers of and in Tobacco, shall from time to time be produced and laid before the Officers for the said Inland Duty, as often as they shall call for or require the same, the better to enable them to keep Accounts of the Increase and Decrease of the Stocks of such respective Sellers.

And it is hereby Provided and Enacted, that if any such Seller or Dealer of and in Tobacco shall neglect or refuse to keep such Books, or to make such Entries therein, or to permit the Officers of the said Inland Duty to inspect them, or shall not return the said Books according to the Directions of this Act, or shall make any false Entry in such Book or Books, the Person or Persons offending therein shall, for every such Offence the Sum of

And be it further Enacted by the Authority aforesaid, that from and after the said Day of

It shall and may be lawful to and for the Officers for the said Inland Duty hereby granted, or any of them, from time to time, and at all times by Day, to enter into all and every the Warehouses, Storehouses, Rooms, Shops,

Shops, Vaults, Cellars and other Places, made use of for keeping or manufacturing Tobacco, by any Tobacconist, Grocer, Chandler, Manufacturer, or other Person or Persons, Bodies Politick or Corporate, selling, dealing in, or manufacturing Tobacco as aforesaid, and enter for that purpose as aforesaid, and, by Weighing or otherwise, to take an Account of the Quantity and Sorts of all Tobacco to be from time to time brought in, or remaining in such Places as aforesaid: In the Weighing whereof the Person or Persons selling, dealing in, or manufacturing Tobacco, and in whose Custody the same shall then remain, or some Person on their behalf, shall be aiding and assisting to the said Officers, and shall keep sufficient just Weights and Scales to be made use of by the said Officers for that purpose; And if any such Person or Persons, Bodies Politick or Corporate, selling, dealing in, or manufacturing Tobacco, shall hinder or refuse the said Officers, or any of them, to enter into such his, her, or their Warehouses, Rooms, Shops, Vaults, Cellars or other Places, to take such Account as aforesaid; or shall neglect to keep sufficient just Weights and Scales to be made use of by the said Officers for the purposes aforesaid; or shall keep any false Weights or Scales; or shall neglect or refuse to assist the said Officers in Weighing as aforesaid; or shall hinder or obstruct any of the said Officers in the Execution of the Powers and Authorities hereby given to him or them; the Person or Persons offending therein, and every of them, shall, for every such Offence
the Sum of

Provided, and it is hereby further Enacted by the Authority aforesaid, that in case any Officer or Officers for the said Duty by this Act granted, shall have cause to suspect that any Tobacco is fraudulently hid or concealed in any Place whatsoever,

soever, either enter'd for keeping or manufacturing the same as aforesaid, or not entred, with intent to defraud his Majesty of his Duty thereon; then and in such case, if such Place shall be within the Cities of *London* or *Westminster*, or the Limits of the Weekly Bills of Mortality, upon Affidavit made by such Officer or Officers before the Commissioner for the said Inland Duty hereby granted, or any or more of them; or, in case the same shall be in any other Part of *Great Britain*, upon the Affidavit made by such Officer or Officers before or more Justice or Justices of the Peace, of the County, Riding, Division or Place where such Officer or Officers shall suspect the same to be so hid or concealed, setting forth the Ground of such his or their Suspicion; It shall and may be lawful to and for the said Commissioners for the said Inland Duty, or Justice or Justices of the Peace respectively before whom such Affidavit shall be made, if he or they shall judge it reasonable, by special Warrant or Warrants, under his or their respective Hands and Seals, to authorize such Officer or Officers by Day or by Night, but if by Night, then in the presence of a Constable or other lawful Officer of the Peace, to enter into all and every such Place or Places, where he or they shall so suspect any such Tobacco to be fraudulently hid or concealed, and to all such Tobacco as shall be then and there found so fraudulently hid or concealed as together with

And if any Person or Persons whatsoever shall let, obstruct, or hinder any of the said Officers, from entering such suspected Place or Places, or in

the Tobacco which shall be therein found to be so fraudulently hid or concealed, or the said Person or Persons offending therein shall, for every such Offence the Sum of

And

And be it Enacted by the Authority aforesaid,
That if, from and after the said Day of
any Person or Persons whatsoever shall
assault, resist, oppose, molest, obstruct, or hinder any
Officer or Officers of the Customs, or for the Inland
Duty by this Act granted, in the due seizing or
securing of any Tobacco, which by any Officer or
Officers of the Customs, or for the Duty hereby
granted, shall or may be seized by virtue or in
pursuance of this or any other Act or Acts now in
force, or hereafter to be made ; or shall by Force or
Violence rescue, or cause to be rescued any such To-
bacco after the same shall have been seized by
such Officer or Officers as aforesaid ; or shall at-
tempt or endeavour so to do ; or after such Seizure
shall steal, break or otherwise destroy or damage
any Vessels or Package wherein the same shall be
contained ; all and every the Party or Parties so
offending shall, for every such Offence,
the Sum of

And it is hereby further Enacted by the Au-
thority aforesaid, that all as well specifick
as pecuniary, relating to the Inland Duty by this Act
imposed, or to any Seizures made in pursuance of
this Act, shall be sued for, levied and recovered, or
mitigated, by such Ways, Means and Methods, as
any Fine, Penalty and Forfeiture is or may be reco-
vered, or mitigated, by any Law or Laws relating
to his Majesty's Revenue of Excise, or any of
them, subject to the Alterations herein after men-
tioned ; or by Action of Debt, Bill, Complaint or In-
formation in any of his Majesty's Courts of Re-
cord at *Westminster*, for any thing done in that
part of *Great Britain* called *England*, or the Court
of Exchequer at *Edinburgh*, for any thing done in
that part of *Great Britain* called *Scotland* ; and
that of every such

shall be to his Majesty, his Heirs and
Successors,

Successors, to be applied to such uses as are herein after mentioned, and the other

thereof to him or them who shall seize, inform, or sue for the same.

Provided always, and it is hereby Enacted by the Authority aforesaid, that such Persons as, for the time being, shall in pursuance of this Act be appointed Commissioners for the said Inland Duty on Tobacco, or

also Justice of the Peace within their respective Districts, shall have and exercise the same or like Jurisdiction, Power and Authority, and may judge, determine, mitigate, or order in all Cases and Matters relating to the said Inland Duty on Tobacco, as the Commissioners of Excise upon Beer and Ale, and other Liquors, or two Justices of the Peace may, or lawfully can or ought to exercise, adjudge, determine, mitigate, or order in like Cases or Matters in relation to the said Duties of Excise; and that the Judgments which shall be so given in pursuance of this Act, by the said Commissioners and Justices of the Peace respectively, shall be and are hereby declared to be subject only to such Appeal as is herein after mentioned.

And it is hereby further Enacted and Declared, that such and the like Allowance for any damaged or mean Tobacco, which in pursuance of an Act made in the ninth Year of the Reign of his late Majesty King George the first [intituled, *An Act for enabling his Majesty to put the Customs of Great Britain under the Management of one or more Commissions, and for better securing and ascertaining the Duties on Tobacco, and to prevent Frauds in exporting Tobacco, and other Goods and Merchandizes, or carrying the same Coastwise*] shall be cut off and separate from the sound, in order to be burnt, or otherwise publickly destroyed, as in and by the same

same Act is appointed to be made, shall continue in force, for or in respect of Tobacco of the *British* Plantations to be Imported from and after the said

Day of

and shall and may from thenceforth be made by the proper Officers of his Majesty's Customs for the time being; and, on such Certificate thereof from the said Officers as is now in use, the said Allowance shall be paid by the said Commissioners of the Inland Duty out of the Monies arising by this Act, any thing herein contained to the contrary thereof notwithstanding.

Provided always, and it is hereby Enacted by the Authority aforesaid, that every Person who shall be appointed a Commissioner for the Duty by this Act granted, and every subordinate Officer under such Commissioners, who shall receive any Salary or Allowance in respect of his or their Office, shall, before he or they shall act in their respective Trust, take an Oath for his or their due and faithful Execution of the same according to this Act; which Oath shall and may be administered to any Commissioner, by any other Person who shall be appointed a Commissioner as aforesaid, and to the said Officers respectively by any

of the said Commissioners,
or by Justice of the Peace, who shall give to such Officer a Certificate thereof *gratis*.

And to the end the Duty upon Tobacco by this Act granted may be duly and certainly raised, and the same (except the necessary Charges of executing this Act) may be justly and duly brought into the Receipt of his Majesty's Exchequer, according to the true meaning hereof; It is hereby Enacted by the Authority aforesaid, that the respective Commissioners and Officers to be appointed for managing, raising,

collecting, and paying the said Duty herein before granted, and for keeping and rendering of the same, shall perform their several Duties in relation to the Premises, as to them respectively shall appertain, under such and the like

for any Offence or Neglect therein; or for detaining, diverting, or misapplying any Part of the Monies arising by the said Duty, as are prescribed, and to be inflicted, by Virtue of an Act of Parliament made in Ninth Year of the Reign of his said Majesty King *William* the third [intituled, *An Act for raising a Sum not exceeding two Millions, upon a Fund for payment of Annuities after the rate of eight Pounds per Cent. per Annum, and for settling the Trade to the East-Indies*] for the like Offence, or Neglect, relating to the Duties thereby granted, or referred to, or for detaining, diverting, or misapplying any part of the Monies which were granted, or appropriated by Act of Parliament last mentioned.

And be it further Enacted by the Authority aforesaid, that no Person shall be deemed a Seller of or Dealer in Tobacco within the meaning of this Act, or be liable to make any such Entries, or subject to the Survey of the Officers for the said Inland Duty on Tobacco, who shall not have in his, or her, or their Custody, at any one time, a Quantity of Tobacco exceeding the Weight of

Provided also, and it is hereby further Enacted, that all Powers, Provisions given, made or inflicted, or by any former Act or Acts of Parliament now in force relating to any Offences in the unshipping or landing of Tobacco of the *British* Plantations, or to any Frauds or Abuses in or concerning the exporting of the same, or relanding thereof in *Great Britain*, or landing the same in *Ireland*, or the *Isle of Man*, after it shall

shall have been shipt for Exportation; or to any other Offences against the said Acts, or any of them not hereby repealed or altered, shall continue in full force, any thing in this Act contained to the contrary thereof in any wise notwithstanding.

Provided always, and it is hereby Enacted by the Authority aforesaid, that the Monies arising by the said Inland Duty by this Act charged and imposed upon Tobacco, and all

arising thereby (except such Part thereof as is hereby given to the Seizors, Informers, or Prosecutors respectively) shall be appropriated, issued, and applied, and the same are hereby appropriated and made payable to the same Uses, Intents, and Purposes, as the Subsidies, Duties and Impost hereby determined as aforesaid were appropriated and applicable before the making of this present Act; and shall be also subject and liable to the same Redemption by Parliament, as the said Subsidies, Duties, and Impost hereby determined as aforesaid were subject and liable unto.

And whereas by the said Act made in the 12th Year of the Reign of the late 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 was Enacted, that all Forfeitures and Offences against the said Act, made and committed within the immediate Limits of the chief Office of Excise in *London*, should be heard, adjudged and determined by the chief Commissioners and Governours of Excise, or the major part of them; or by the Commissioners for Appeals and regulating the said Duties, or the major part of them, in case of Appeal, and not otherwise; and all such Forfeitures and Offences made and committed within all or any other the Counties, Cities, Towns, or
Places

Justices of the Courts of *Kings-Bench* and *Common-Pleas*, and the Barons of the Coif of the Court of *Exchequer* at *Westminster* for the time being, or any or more of them sitting at the same Time and Place, and not otherwise, shall and are hereby authorized to hear and determine all Appeals from the Judgment and Determination of the Commissioners of Excise, or Commissioners for the said Inland Duty hereby granted, as to all Matters arising within the Limits of the chief Office of Excise in *London*, and all Incidents relating thereto; and the Justices of Assize for the time being, or any of them within their respective Circuits; and the Justices of the Sessions for the County Palatine of *Chester* for the time being, or any of them within the said County *Palatine*; and the Justices of the Great Sessions in *Wales*, or any of them within their respective Circuits, shall and are, and is hereby respectively authorized, to hear and determine all Appeals from the Judgment and Determination of any Justices of the Peace, or of the Sub-Commissioners of Excise, as to all Matters arising out of the Limits aforesaid, and within their said several Districts respectively, and all Incidents relating thereto; and the Barons of the *Exchequer* in *Scotland*, or any or more of them shall, and are hereby authorized to hear and determine all Appeals from the Judgment and Determination of any Justices of the Peace, as to all Matters arising within any Shire Stewarty or Royal Burgh within that Part of *Great Britain* called *Scotland*; which said Justices and Barons, or any or more of them, Justices of Assize, Justices of the Sessions for the said County *Palatine*

tine of *Chester*, and Justices of the great Sessions in *Wales*, or any of them, shall and are hereby respectively impowered, and required, in a summary way, and without the formality of Proceedings in Courts of Law or Equity, and with all convenient Dispatch, finally to hear and determine all such Appeals; and to affirm, reverse, or alter the Judgments, Determinations, or Decrees of the said Commissioners of Excise, Commissioners for the said Inland Duty, Justices of the Peace, or Sub-Commissioners respectively; And the said Justices And Barons, or any or more of them, Justices of Assize, Justices of the Sessions for the said County Palatine of *Chester*, and Justices of the great Sessions in *Wales*, or any of them shall and may sit when, where, and as often as he or they shall respectively think fit, with or without adjourning; and shall have and exercise the like Jurisdictions, Powers, and Authorities, to all Intents and Purposes, as by the said Acts or any of them were given to, and vested in the said Commissioners of Appeals and Justices of the Peace in their Quarter Sessions, or any of them; and his or their respective Judgments and Determinations upon such Appeals shall be final, of which there shall be no Review; nor shall any Appeal, Writ of Error, or *Certiorari*, be brought to remove, or reverse the same.

Provided always, and be it Enacted by the Authority aforesaid, that from and after the said Day of

no Appeal from the Judgment or Determination of the Commissioners of Excise, or Commissioners for the Inland Duty, shall be admitted, unless the same be brought within

after such Judgment or Determination

tion. Nor shall any Appeal be admitted from the Judgment or Determination of

Justices of the Peace, or of the Sub-Commissioners; unless the same be brought within

after such Judgment or Determination: Nor unless the Party Appellant shall have first paid down

and given such Security as is required by the said Acts, or any of them, in Cases of Appeals from the Determination of the Commissioners of Excise to the Commissioners of Appeals.

Provided always, and be it further Enacted by the Authority aforesaid, That if on the said

Day of any Appeal, from any Determination of the Commissioners of Excise shall be depending before the said Commissioners of Appeals for the time being, and then undetermined, every such Appeal and all Proceedings thereon shall by Virtue of this Act be transferred over, and shall be certified by the said Commissioners of Appeals, or any of them, to the said Justices of the Courts of *Kings-Bench*, and *Common-Pleas*, and Barons of the Coif of the Court of *Exchequer*, in the same Plight and Condition as they then shall stand before the said Commissioners of Appeals; And the said Justices and Barons, or any or more of them shall and are hereby impowered to hear and determine the same, with all Incidents relating thereto; and to make such Proceeding thereon, and to exercise all such Powers and Authorities touching the same, as the said Commissioners of Appeals might have done in case this Act had not been made.

And it is hereby further Enacted by the Authority aforesaid, That if any Person or Persons

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shall

shall be sued, molested, or prosecuted for any thing done by Virtue or in Pursuance of this Act, such Person or Persons shall and may plead the general Issue, and give this Act and the special Matter in Evidence in his Defence: And if afterwards a Verdict shall pass for the Defendant or Defendants, or the Plaintiff shall discontinue his Action, or be Nonsuited, or Judgment shall be given against him upon Demurrer or otherwise, then such Defendant or Defendants shall have to him or them awarded against such Plaintiff.

And whereas by an Act of Parliament made in the 11th Year of the Reign of his late Majesty King George the first [Intituled, *An Act for more effectual preventing Frauds and Abuses in the Publick Revenues; for preventing Frauds in the Salt Duties, and for giving Relief for Salt used in the curing of Salmon and Codfish, in the Year one thousand seven hundred and nineteen, exported from that Part of Great Britain called Scotland; for enabling the Insurance Companies to plead the general Issue in Actions brought against them; and for securing the Stamp-Duties upon Policies of Insurance*] it is amongst other things Provided and Enacted, that it should and might be lawful for the Commissioners of the Inland Duties on Coffee, Tea and Chocolate, or any two or more of them for the time being, within the respective Jurisdiction of the said Commissioners, or Justice or Justices of the Peace, upon any Officer or Officers for the said Inland Duties making Complaint upon Oath to such Commissioners, or Justice or Justices of the Peace respectively, that he or they did suspect any Dealers in the said Commodities not to have made true and just Entries in the Books which he, she or they are obliged by the said Act to keep for that Purpose, of such of the said Commodities as he, she or they from
time

time to time sold, delivered out, or consumed in which should be set forth the Causes of such Suspicion, to summon such suspected Person or Persons to appear before the said Commissioners, or Justice or Justices of the Peace respectively, with their respective Entry-Books aforesaid; to the Intent that such Commissioners, or Justice or Justices of the Peace respectively, might examine such suspected Person or Persons, or such as keep the said Book or Books, upon his, her or their Oaths, or Affirmation, touching the Truth of the Entries made in their said Books. And any such Dealer in Coffee, Tea or Chocolate, who should neglect, or refuse to make such Oaths or Affirmations so appointed to be administered, being thereunto required by the respective Person or Persons who by the said Act were authorized to administer the same, or should refuse or neglect to attend such Summons as aforesaid, with his, her or their respective Entry Books, and be examined upon Oath as aforesaid, touching the Truth of the Entries made in their respective Entry-Books; Then, and in every such Case and Cases, the Person or Persons offending therein, or either of them, should, for each and every such Offence, forfeit and lose the Sum of Twenty Pounds.

And whereas the above recited Clause or Proviso hath, by Experience, been found to be inconvenient to the several Dealers in the said Commodities, and of no Advantage to the Revenue; Be it therefore Enacted by the Authority aforesaid, that from and after the said Day of the said Clause or Proviso before recited, and every Matter and Thing therein contained, shall be, and is hereby repealed.



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