

C A P. VII.

An act for explaining and amending an act made in the seventh year of his present Majesty, intituled, An act for taking off the inland duty of one shilling per pound weight upon all black and singlo teas consumed in Great Britain; and for granting a drawback upon the exportation of teas to Ireland, and the British dominions in America, for a limited time, upon such indemnification to be made in respect thereof by the East India Company as is therein mentioned, for permitting the exportation of teas in smaller quantities than one lot to Ireland, or the said dominions in America; and for preventing teas seized and condemned from being consumed in Great Britain; and for settling certain doubts and disputes which have arisen upon the said act of parliament.

Preamble.

Act. 7 Geo. 3

WHEREAS by an act of parliament made in the seventh year of his present Majesty, intituled, An act for taking off the inland duty of one shilling per pound weight upon all black and singlo teas consumed in Great Britain; and for granting a drawback upon the exportation of teas to Ireland and the British dominions in America, for a limited time, upon such indemnification to be made in respect thereof by the East India Company, as is therein mentioned, for permitting the exportation of teas in smaller quantities than one lot to Ireland, or the said dominions in America; and for preventing teas seized and condemned from being consumed in Great Britain; amongst other things reciting, That the taking off the inland duty of one shilling per pound weight, then payable as therein is mentioned, upon black and singlo teas, and the allowing, upon the exportation of all teas which shall be exported to Ireland and his Majesty's plantations in America, the whole of the duty paid upon the importation thereof into this kingdom, appear to be the most probable and expedient means of extending the consumption of teas legally imported within this kingdom, and of increasing the exportation of teas to Ireland, and to his Majesty's plantations in America, which are now chiefly furnished by foreigners in a course of illicit trade; and further reciting, that the united company of merchants of England trading to the East Indies, are willing and desirous to indemnify the publick in such manner as is therein after provided, with respect to any diminution of the revenue which should or might happen from this experiment, it is amongst other things enacted, That for and during the space of five years, to be computed from the fifth day of July, one thousand seven hundred and sixty-seven, the said inland duty of one shilling per pound weight upon teas shall not be paid for or in respect of any bohea, congo, scouchong, or pekoe teas, commonly called Black Teas, or any teas known by the denomination of Singlo Teas, which shall be cleared for consumption within Great Britain out of the warehouses of the said united company, but that all such
teas

teas so to be cleared, whether the same have been already or shall be hereafter sold by the said company, or their successors, shall be, and are thereby free and discharged, during the said term, from the said inland duty; and it is thereby, amongst other things, further enacted, That for and during the like space of five years, to be computed from the fifth day of July, one thousand seven hundred and sixty-seven, there shall be drawn back and allowed for all teas exported from this kingdom, as merchandise to Ireland, or any of the British colonies or plantations in America, the whole duties of customs, payable upon the importation of such teas, and for making good any diminution which might happen in the revenues of customs and excise, by the discontinuance of the said duty, and the allowance of the said drawback, during the term aforesaid; it was further enacted, That on or before the first day of September, one thousand seven hundred and sixty-eight, and on or before the first day of September, in each of the four succeeding years, a true and exact account shall be taken, stated, and made up, by the proper officers of the customs and excise respectively, of the net produce of all the duties of customs, for and in respect of teas sold by the said company, and also of the net produce of the duties of excise, upon teas cleared out of the warehouses, belonging to the said company within the year, ending the fifth day of July immediately preceding the taking, stating, and making up such accounts, and that a sum which shall be equal to the annual net produce of the duties of customs, paid upon the importation of teas which were exported to Ireland, and the British colonies and plantations in America, upon an average for five years, preceding the fifth day of July, one thousand seven hundred and sixty-seven, shall be deducted from the total of the net produce, so stated of the said duties of customs and excise in the said account for the year ending the said fifth day of July, one thousand seven hundred and sixty-eight, and for each of the said four succeeding years respectively; and if after such deduction shall have been made, the remaining sum shall not amount to the sum as shall be equal to the annual net produce of all the duties of customs, for and in respect of teas sold by the said company, and also to the annual net produce of the duties of excise, upon teas cleared out of the warehouses of the said company, on an average for five years, preceding the said fifth day of July, one thousand seven hundred and sixty seven, then, and in every such case, from time to time, as often as such case shall so happen, the said company or their successors, within forty days after a copy of such yearly account respectively, shall have been delivered to their chairman, deputy chairman, secretary, cashier, or accountant general, shall advance and pay for every such year respectively, into the receipt of his Majesty's exchequer, for his Majesty's use, such sum of money as shall, with the monies remaining in such respective annual account, after the deduction aforesaid shall have been made, amount to such a sum, as shall be equal to the annual net produce of all the said duties of customs and excise upon teas, on the said average of five years, preceding the said fifth day of July, one thousand seven hundred and sixty-seven, so as the money to be paid by the said company, or their successors, in pursuance of the said act, shall not in any one of the said five years, exceed such a sum, as shall be equal

equal to the annual net amount of the said inland duty of one shilling per pound weight, upon teas cleared from the warehouses of the said company for consumption within Great Britain, and also to the annual net amount of the duties of customs, paid on the importation of teas, which were exported to Ireland, and the British colonies and plantations in America, upon an average for five years, preceding the fifth day of July, one thousand seven hundred and sixty-seven: and whereas the annual net produce of the duties of customs, paid upon the importation of teas, which were exported to Ireland, and the British colonies and plantations in America, upon an average for five years, preceding the fifth day of July, one thousand seven hundred and sixty-seven, is found, to amount to the sum of thirty-two thousand three hundred and two pounds, four shillings, and sixpence, and the annual net produce of all the duties of customs, for or in respect of teas sold by the said company, together with the annual net produce of the duties of excise upon teas, cleared out from the warehouses of the said company, on an average of five years, preceding the fifth day of July, one thousand seven hundred and sixty-seven, is found to amount to the sum of seven hundred and eighteen thousand, nine hundred and sixty-six pounds, one shilling, and two-fifth parts of a penny: and whereas if the said sum of thirty-two thousand three hundred and two pounds, four shillings and sixpence, should be deducted from the total of the net produce of the customs of excise, upon teas sold by the said united company, and cleared out of their warehouses, after paying such drawbacks as are allowed by the said in part-recited act, in the year ending on the said fifth day of July, one thousand seven hundred and sixty-eight, and in each of the said four succeeding years; and, if the said united company should be bound to pay such sum, as will make the sum which shall remain after such deduction equal to the said sum of seven hundred and eighteen thousand nine hundred and sixty-six pounds, one shilling, and two-fifth parts of a penny, your Majesty would probably in every of the said years, receive from the said united company a greater sum of money, in the name of indemnity, than the actual deficiency of your Majesty's revenue, computed upon the average in the said recited act mentioned, would amount to; and, on the other hand, if the said deduction should be made from the said total of the produce of the customs and excise, upon teas sold by and cleared out of the warehouses of the said united company for the year, ending on the said fifth day of July, one thousand seven hundred and sixty-eight, and for each of the said four succeeding years, before paying or deducting such drawbacks as are allowed by the said recited act; and if the said company should only pay such sum, as would make the sum, in such case, remaining equal to the said sum of seven hundred and eighteen thousand nine hundred and sixty-six pounds, one shilling, and two-fifth parts of a penny, your Majesty would probably in every of the said years, receive less than the actual deficiency of your Majesty's revenue, computed upon the average in the said act mentioned, would amount to; so that the rule prescribed by the said act, for estimating the indemnity therein provided, is inadequate and ineffectual, whereupon doubts and disputes have arisen between the officers of your Majesty's revenue, and the said united company concerning the manner of

ascertaining the same: and whereas it appears to have been the true intent and meaning of the said act, That the said united company should fully indemnify your Majesty, for any diminution of your Majesty's revenue, which might happen from the experiment in the said act mentioned, by paying to your Majesty such sum of money as should be sufficient to make the net produce of the duties of customs and excise, upon teas sold by and cleared out of the warehouses of the said company in the said year, to be computed from the fifth day of July, one thousand seven hundred and sixty-seven, after paying the said drawbacks allowed by the said act, and in each of the said four succeeding years, after the like payment of the said drawbacks, equal to the said sum of seven hundred and eighteen thousand nine hundred and sixty-six pounds, one shilling, and two-fifth parts of a penny, and the said united company are willing, and have agreed, to indemnify your Majesty accordingly, provided the several sums so to be computed, may be accepted in satisfaction and discharge of their agreement, and of the act herein-before recited; May it therefore please your most excellent Majesty, that it may be declared and enacted; and be it declared and 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 instead of the rate of indemnity provided by the said act, and to be computed as therein

is mentioned, the said united company shall be liable to pay and make good to his Majesty for the year ending on the fifth day of July, one thousand seven hundred and sixty-eight, and for each of the said four succeeding years, such sum of money as, together with the net produce of customs, upon teas so by the said company and the net produce of excise upon teas cleared out from the warehouses of the said company, shall, in and for each of the said years, amount to the sum of seven hundred and eighteen thousand nine hundred and sixty-six pounds, one shilling, and two-fifth parts of a penny, and no more.

Instead of the rate of indemnity, provided by the former act.

is mentioned, the said united company shall be liable to pay and make good to his Majesty for the year ending on the fifth day of July, one thousand seven hundred and sixty-eight, and for each of the said four succeeding years, such sum of money as, together with the net produce of customs, upon teas so by the said company and the net produce of excise upon teas cleared out from the warehouses of the said company, shall, in and for each of the said years, amount to the sum of seven hundred and eighteen thousand nine hundred and sixty-six pounds, one shilling, and two-fifth parts of a penny, and no more.

the united company shall pay annually to his Majesty for each succeeding year since 1768, The sum of 718,966l. 1s. and two-fifth parts of a penny.

II. *And whereas by an account stated and made up in conformity to the rate of indemnity herein before last mentioned, for the first four of the said five years, the said four years ending on the fifth day of July, one thousand seven hundred and seventy-one, the said united company of merchants of England trading to the East Indies, stand indebted to his Majesty in the sum of one hundred and seventeen thousand three hundred and fourteen pounds, one shilling, and three-pence, and seven-twentieth parts of a penny; be it further enacted by the authority aforesaid, That the said company shall, on or before the fifth day of July, which will be in the year of our Lord one thousand seven hundred and seventy-two, advance and pay into the receipt of his Majesty's exchequer the said sum of one hundred and seventeen thousand three hundred and fourteen pounds, one shilling, and three-pence, and seven-twentieth parts of a penny, without any abatement or defalcation whatsoever.*

The said united company, before July 5, 1772, to pay into the receipt of the exchequer 117,314l. 1s. 3d. and seven-twentieth parts of a penny.

III. *And be it further enacted by the authority aforesaid, That all the monies that shall be paid into the receipt of his Majesty's exchequer, in pursuance of this act, shall be applied*

All monies to be paid in pursuance of

this act, shall be applied to the uses of act 7 Geo. 3. Before Sept. 1, 1772, an exact account to be taken by the officers of the customs of the net duties in respect of teas sold by the said company; and also of the net produce of the duties of excise upon teas cleared out within the year 1772. If the net sum total of both revenues allowed by act 7 Geo. 3. shall not amount to 718,566l. 1s. and two-fifth parts of a penny, the

In default of payment by the said company, it may be sued for, and recovered, in manner directed by the former act.

Act 7 Geo. 3. confirmed, except as hereby altered and explained,

to and for the uses and purposes directed by the aforementioned act of the seventh year of the reign of his present Majesty.

IV. And be it further enacted by the authority aforesaid, That on or before the first day of *September*, which shall be in the year of our Lord one thousand seven hundred and seventy-two, a true and exact account shall be taken, stated, and made up by the proper officers of the customs and excise respectively, of the net produce of all the duties of customs for and in respect of teas sold by the said united company, and also the net produce of all the duties of excise upon teas cleared out from the warehouses belonging to the said united company, within the year ending the fifth day of *July*, one thousand seven hundred and seventy-two: and if the net sum total of both the said revenues, after paying the said drawback allowed by the said recited act, shall not amount to the sum of seven hundred and eighteen thousand nine hundred and sixty-six pounds, one shilling, and two-fifth parts of a penny, the said united company shall, within forty days after such account shall have been delivered to their chairman, deputy chairman, secretary, cashier, or accomptant general, advance and pay into the receipt of his Majesty's exchequer, for his Majesty's use, such sum of money as shall, together with the said sum total of customs and excise, computed as aforesaid, make up the said sum of seven hundred and eighteen thousand nine hundred and sixty-six pounds, one shilling, and two-fifth parts of a penny.

the said united company shall make up the deficiency to the receipt of exchequer.

V. And be it further enacted, That the said sum of one hundred and seventeen thousand three hundred and fourteen pounds, one shilling, and three-pence, and seventh-twentieth parts of a penny, and also such sum of money as shall be payable by the said united company, in respect of the account herein before directed to be made up for the year ending on the fifth day of *July*, one thousand seven hundred and seventy-two, shall, in default of payment as aforesaid, be sued for and recovered in such manner and form as the several sums required to be paid in and by the said recited act are therein directed to be sued for and recovered.

VI. And be it further declared and enacted by the authority aforesaid, That the said recited act is and shall be confirmed and established, except so far as the same is hereby explained, altered or repealed.

CAP. VIII.

An act to explain and amend an act passed in the tenth year of his present Majesty's reign, for paving, lighting, and watching the town of *Plymouth*, in the county of *Devon*, and for regulating the garmen and porters within the said town.

CAP.