HAIR POWDER TAX

30 April 1775

We, Your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making such permanent addition to the revenue as shall be adequate to the increased charge occasioned by any loan to be raised or stock to be created by virtue of any act or acts for that purpose to be passed in this session of Parliament, have freely and voluntarily resolved to give and grant unto Your Majesty the duties herein-after mentioned; and do most mostly humbly beseech Your Majesty that it may be enacted; and be 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 fifth day of May, one thousand seven hundred and ninety-five, there shall be raised, levied, collected, and paid throughout the Kingdom of Great Britain unto and for the use of His Majesty, his heirs, and successors the stamp duty following; that is to say,

That every person who shall use or wear any powder commonly called hair powder, of whatever materials the same shall be made, shall previously enter his or her name and place of abode, and annually take out a certificate thereof in the manner herein mentioned; and that upon every piece of vellum or parchment or sheet or piece of paper upon which any certificate issued to any such person shall be engrossed, written, or printed there shall be charged a stamp duty of one pound and one shilling.

And, in order to prevent the application of other names to any powder which shall be used as hair powder with intent to evade the payment of the said duty, be it further enacted by the authority aforesaid that every sort or composition of powder which shall be used or worn by any person as an article of his or her dress, by whatever name the same shall be distinguished, shall be deemed hair powder within the intent and meaning of this Act.

Provided always, and be it further enacted, that nothing in this Act contained shall extend, or be construed to extend, to any of the Royal Family, or to any of the immediate servants of His Majesty or any of the Royal Family serving in any of the capacities enumerated or described in or by an Act passed in the seventeenth year of His present Majesty's reign entitled *An Act for Granting to His Majesty a Duty upon all Servants Retained or Employed in the Several Capacities therein Mentioned; and for repealing the several Rates and Duties upon Glass imposed by an Act made in the Nineteenth Year of the Reign of His Late Majesty, and for Granting to His Majesty other Rates and Duties upon Glass in lieu thereof, and for the better Collecting the Duties Upon Glass, and for Repealing the several Rates and Duties charged by an Act made in the Twenty-Ninth Year of the Reign of His said Late Majesty upon all Persons and Bodies Politic and Corporate having certain Quantities of Silver Plate.*

Provided always, and be it further enacted, that nothing in this act contained shall extend, or be construed to extend, to charge with the duty hereby imposed any clergyman who shall not be possessed of an annual income of one hundred pounds, or upwards, whether arising from ecclesiastical preferment or otherwise; nor any subaltern or non-commissioned officer, or private man, belonging to any regiment in the army, artillery, militia, division of marines, corps of engineers, or fencible corps, nor any officer employed in His Majesty's navy under the rank of commander.

Provided also, and be it further enacted, that nothing in this act contained shall extend, or be construed to extend, to charge with the duty hereby imposed any officer or private man in any corps of yeomanry or volunteers, either cavalry or infantry, raised by virtue of an act of the thirty-fourth year of His Majesty's reign entitled *An Act for Encouraging and Disciplining such Corps or Companies of Men as shall Voluntarily Enroll themselves for the Defense of their Counties, Towns, or Coasts, or for the General Defense of the Kingdom during the Present War.*

Provided also, and be if further enacted, that any person who shall have more than two daughters un-married shall be at liberty, on paying the duty by this act imposed for two of the number, to receive a certificate or certificates in the manner provided by this act for the whole number, of whom he shall give an account; and that neither the person giving such account, or any of the persons included in such certificate, shall in such case be liable to any of the penalties imposed by this act by reason of the duty not being paid for the whole number.

Provided always, and be it further enacted, that nothing in this act shall extend, or be construed to extend, to charge with the duty hereby imposed any preacher or preachers of any congregation of dissenters, or any person dissenting from the Church of England in Holy Orders, or pretended Holy Orders, who now is or at any time hereafter shall be entitled to the benefit of the statute, made in the first year of the reign of the late King William and Queen Mary, entitled *An Act for Exempting Their Majesties' Protestant Subjects Dissenting from the Church of England from the Penalties of Certain Laws*, or of the statute, made in the nineteenth year of the reign of His present Majesty, entitled *An Act for the Further Relief of Protestant Dissenting Ministers and Schoolmasters*, or of the statute, made in thirty-first year of the reign of His present Majesty, entitled *An Act to Relieve, upon Conditions, and under Restrictions, the Persons therein described from certain Penalties and Disabilities to which Papists, or Persons Professing the Popish Religion, are by Law Subject*; and who shall not be possessed of an annual income of one hundred pounds, or upwards however arising….

35 George III, Cap XLIX. *An Act for Granting to His Majesty a Duty on Certificates Issued for Using Hair Powder.*