ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

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C A P. XXXIII.

An Act for repealing certain Duties upon Tea imported into *Ireland*, and for granting other Duties in lieu thereof; and for granting additional Duties on Sugar and Coals imported into *Ireland*.

[30th *April* 1801.]

Most Gracious Sovereign,

Preamble.

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, being desirous of raising the necessary Supplies to defray Your Majesty's Publick Expences in *Ireland*, and of making a permanent Addition to the Publick Revenue in that Part of the United Kingdom, have resolved, that the Duties on Teas imported into *Ireland*, which were granted by an Act of the Parliament of *Ireland* in the Fortieth Year of Your Majesty's Reign, intituled, *An Act for granting for One Year, the several Duties therein mentioned, in lieu of all other Duties payable upon the Articles therein specified, during the said Term; and for regulating the Trade between this Kingdom and His Majesty's Colonies; and for other Purposes therein mentioned*; and which were continued by an Act of the Parliament of the United Kingdom until and upon the Twenty-fifth Day of *March* One thousand eight hundred and two; should be repealed, and the Duties on Teas, herein-after mentioned, should be granted in lieu thereof; and do therefore beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Com-

Act of the Parliament of *Ireland* 40 Geo. III, and Act of the Parliament of the United Kingdom, 41 *Geo.* III, Cap. 17, recited.

3 O 6 mons,

Duties on Teas imported into *Ireland*, granted and continued by recited Acts, repealed.

mons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That the Duties on Teas imported into *Ireland*, granted and continued by the ſaid recited Acts, ſhall, from and after the Expiration of Ten Days after the paſſing of this Act, be, and the ſame are hereby repealed, ſave and except in all Caſes relating to the recovering, collecting, paying, or accounting for any Arrears of the ſaid Duties which may then have become payable, or to the recovering of any Penalty or Forfeiture which ſhall then have been incurred under and by virtue of the ſaid recited Acts, or either of them.

After 10 Days from paſſing this Act, there ſhall be paid upon Teas imported into *Ireland*, purchaſed at the *Eaſt India* Sales in *London*, a Duty *ad Valorem*.

II. And be it enacted, That, from and after the Expiration of Ten Days from the paſſing of this Act, there ſhall be granted, raiſed, collected, and paid, unto His Majeſty, for and upon all Teas which from and after the ſaid Ten Days, ſhall be imported into *Ireland*, the Duties following; that is to ſay, For and upon all ſuch Teas as ſhall have been purchaſed at any Sale or Sales of the *Eaſt India* Company in *London*, at a Price not exceeding Two Shillings and Sixpence *Britiſh per* Pound Weight, a Duty of Twenty Pounds *per Centum* on ſuch Price; and for and upon all ſuch Teas as ſhall have been purchaſed as aforeſaid, at a Price exceeding Two Shillings and Sixpence *Britiſh per* Pound Weight, a Duty of Thirty-five Pounds *per Centum* on ſuch Price.

The Price to be inſerted in the Cockets, and aſcertained by the Sale Books.

III. And be it enacted, That the Price aforeſaid of all Teas imported into *Ireland* ſhall be inſerted in the Cockets, and ſhall be further aſcertained by Reference to the Sale Books of the *Eaſt India* Company, according to the Manner heretofore eſtabliſhed in *Ireland* for that Purpoſe.

From the ſame Time there ſhall be paid certain additional Duties on Sugars, herein deſcribed, imported into *Ireland*.

IV. And be it enacted, That, from and after the Time aforeſaid, there ſhall be granted, raiſed, collected, and paid, unto His Majeſty, for and upon all *Muſcovado* and clayed Sugar which ſhall be imported into *Ireland*, an additional Duty of Two Shillings for every Hundred Weight thereof, containing One hundred and twelve Pounds; and for and upon all refined Sugars of the Manufacture of *Great Britain*, which ſhall be imported directly from thence into *Ireland*, the ſeveral and reſpective additional Duties following; that is to ſay,

Duties.

For and upon all Sugar called *Baſtards*, white or ground, an additional Duty of Two Shillings for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Lumps*, an additional Duty of Three Shillings and Nine-pence for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Single Loaf Sugar*, an additional Duty of Four Shillings for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Powder Loaf* and *Double Loaf Sugar*, an additional Duty of Four Shillings and Three-pence Halfpenny for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Sugar Candy brown*, an additional Duty of Three Shillings and Nine-pence for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Sugar Candy white*, an additional Duty of Four Shillings and Three-pence Halfpenny for every Hundred Weight thereof, containing One hundred and twelve Pounds:

And for and upon all Sugar refined of any other Sort, an additional Duty of Four Shillings and Three-pence Halfpenny for every Hundred Weight thereof, containing One hundred and twelve Pounds:

And ſo in Proportion for any greater or leſs Quantity of the ſaid Sugars:

Additional Duties on *Britiſh* Coals imported into *Ireland*.

And for and upon all *Britiſh* Coals which ſhall be imported into *Ireland*, an additional Duty after the Rate of Ten-pence and Fourteen-twentieth Parts of One Penny for every Ton thereof, containing Twenty Hundred Weight.

Duties to be paid over and above the Duties now payable, and according to the Currency of *Ireland*.

V. And be it enacted, That the ſeveral additional Duties hereby granted ſhall be paid over and above the ſeveral reſpective Duties now payable on the ſeveral Articles and Things on which the ſaid additional Duties are granted; and all the ſaid Duties ſhall be paid according to the Value of current Money in *Ireland*.

On Exportation a Drawback of the Duties ſhall be allowed as of the Duties now payable.

VI. And be it enacted, That upon the Exportation from *Ireland* of the ſeveral Articles and Things on which the Duties and additional Duties hereby granted are impoſed, a Drawback of ſuch Duties reſpectively ſhall be allowed in like Manner as a Drawback of the Duties now payable on the ſaid Articles and Things reſpectively is allowed.

Duties to be raiſed, *etc.* according to the firſt recited Act.

VII. And be it enacted, That the ſeveral Duties hereby granted ſhall be raiſed, levied, collected, and paid, in the like Manner, and under ſuch Powers and Authorities, and by ſuch Ways, Means, and Methods, and according to ſuch Rules and Directions as are appointed and expreſſed in and by the ſaid firſt recited Act for raiſing, levying, collecting, and paying the ſeveral Duties thereby granted.

Duties to be carried to the Conſolidated Fund of *Ireland*.

VIII. And be it enacted, That all Monies ariſing from the Duties hereby granted, (the neceſſary Charges of collecting and paying the ſame being deducted), ſhall be carried to and made Part of the Conſolidated Fund of *Ireland*.

Act may be altered or repealed this Seſſion.

IX. And be it enacted, That this Act may be varied, altered, amended, or repealed, in this preſent Seſſion of Parliament.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1801.