ANNO QUADRAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. CIII.

An Act to repeal the additional Duty of Six Pounds *per Centum* on the Duties payable on the Importation into *Ireland* of certain Goods imported by Retailers or Consumers; and for repealing and reducing certain Duties on Policies of Insurance and Sea Insurances in *Ireland*. [26th *June* 1802.]

WHEREAS an Act was made in the Parliament of *Ireland*, in the Fortieth Year of the Reign of His present Majesty, 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*, by which several Duties are granted to His Majesty, payable upon the Importation into *Ireland*, during the Time therein limited, of several Goods, Wares, and Merchandizes, and, amongst others, upon all Goods, Wares, and Merchandizes, except Sugars imported into *Ireland*, by any Person being a Retailer or Consumer, an additional Duty after the Rate of Six Pounds *per Centum* on the Duties payable thereon respectively, over and above the Amount of such Duties: And whereas the said additional Duty of Six Pounds *per Centum* hath been continued until and upon the Twenty-fifth Day of *March* One thousand eight hundred and three; and it is expedient that the same should be no longer payable; therefore be it enacted by the King's most Excellent Majesty, by and with

Irish Act, 40 Geo. 3.

So much of the recited Act or any other Act which continues the additional Duty of 6 *per Cent.* shall be repealed.

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 ſo much of the ſaid recited Act, or of any other Act, as grants or continues the ſaid additional Duty of Six Pounds *per Centum*, ſhall, from and after Ten Days next after the paſſing of this Act, be and the ſame is hereby repealed.

Iriſh Act, 40 Geo. 3.

II. And whereas by another Act made in the Parliament of *Ireland* in the Fortieth Year of His ſaid Majeſty's Reign, intituled, *An Act for granting to His Majeſty, His Heirs and Succeſſors, ſeveral Duties therein mentioned, to be levied by the Commiſſioners for managing the Stamp Duties*, a Stamp Duty of Four Shillings is granted on every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper on which ſhould be engroſſed or written or printed any Policy of Inſurance, and alſo a certain rateable Duty for all Inſurances of Goods, Wares, and Merchandizes from Dangers of or other Perils at Sea, which laſt mentioned Act, and the Duties thereby granted, were, by an Act made in the laſt Seſſion of Parliament, continued until and upon the Twenty-fifth Day of *March* One thouſand eight hundred and two: And whereas by another Act made in the ſaid laſt Seſſion of Parliament, intituled, *An Act for granting to His Majeſty, until the Twenty-fifth Day of* March *One thouſand eight hundred and two, additional Stamp Duties in* Ireland, *on Bonds, Bills of Exchange, and Promiſſory Notes, and on certain Inſurances therein mentioned, and for Relief of Perſons in* Ireland *holding obligatory Inſtruments called* Kerry Bonds, *which have been executed without being duly ſtamped*, certain additional Stamp Duties in *Ireland* were granted on Inſurances for inſuring Ships, Goods, Wares, or Merchandize from the Dangers of, or other Perils at Sea; and by an Act paſſed in this Seſſion of Parliament, all the Duties and additional Duties by the ſaid Acts granted are continued until and upon the Twenty-fifth Day of *March* One thouſand eight hundred and three: And whereas according to the ſaid Acts a double Duty is impoſed upon every Policy of Inſurance; that is to ſay, the ſaid Duty of Four Shillings in reſpect of the Parchment or Paper on which the Policy of Inſurance is written, and the other a rateable Duty according to the Amount of the Sum inſured thereby: And whereas it was intended that every Policy of Inſurance ſhould be ſubject only to the rateable Duty on the Sum inſured, be it therefore enacted, That ſo much of the ſaid Act, made in the Fortieth Year of the Reign of His Majeſty, as granted the ſaid Duty of Four Shillings on every Policy of Inſurance, and of ſo much of the ſaid other Acts as continues the ſame, ſhall, from and after the paſſing of this Act, be and the ſame are hereby repealed; and that no other Duty ſhall be paid on any Inſurance made in *Ireland* than the rateable Duty according to the Sum which, by any ſuch Policy, ſhall be inſured; any Thing in the ſaid Acts or any of them to the contrary notwithſtanding.

41 Geo. 3. c. 58.

So much of the Act of 40 Geo. 3. as granted 4*s.* on every Policy of Inſurance, and ſo much of the other Acts as continues the ſame, ſhall be repealed, and the rateable Duty according to the Sum inſured ſhall be paid.

The additional Duty granted by the recited Act 41 Geo. 3. c. 58. on Inſurances of Goods ſhall not be charged on Inſurance of Ships or Goods for any Voyage to or

III. And whereas it is expedient that the Sum of Two Shillings and Sixpence of the additional Rate or Duty of Three Shillings and Sixpence, and alſo the additional Duty of One Shilling by the ſaid Act of the ſaid laſt Seſſion of Parliament granted on Inſurances of Ships, Goods, Wares, or Merchandizes ſhould not be charged on any Inſurance herein-after mentioned; be it therefore enacted, That the ſaid additional Rate or Duty granted by the ſaid Act, made in the laſt Seſſion of Parliament, upon Inſurances of Goods, Wares, and Merchandizes, from Dangers of or other

 Perils

Perils at Sea, shall not, from and after the passing of this Act, be charged or payable upon any Insurance of Ships, Goods, Wares, or Merchandizes, or other Property or Interest, for any Voyage, to or from any Part or Place of the United Kingdom of *Great Britain* and *Ireland*, or the Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, or the Isle of *Man*, from or to any other Part or Place in the said Kingdom, or in the said Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*; any Thing in the said Act to the contrary notwithstanding.

from one Part of the United Kingdom to any other Part, *etc.*

IV. And whereas it is expedient that the Duties payable by virtue of the said recited Acts, on Policies of Insurance made in *Ireland*, of Ships, Goods, Wares, or Merchandizes from Dangers of or Perils at Sea, should be reduced in all Cases where the Premium shall not exceed the Rate of Twenty Shillings for every One hundred Pounds insured; be it therefore enacted, That, from and after the Twenty-fourth Day of *June* One thousand eight hundred and two, in every Case where the Premium for any such Insurance shall not exceed the Rate of Twenty Shillings for every One hundred Pounds insured, One Half of the Stamp Duty of One Shilling and Sixpence granted and imposed upon such Policies of Insurance by the said last mentioned Act, passed in the Fortieth Year of His Majesty's Reign, and also One Half of the additional Stamp Duty of Three Shillings and Sixpence granted and imposed on such Policies of Insurance by the said Act, passed in the Forty-first Year of His Majesty's Reign, shall cease and be no longer payable; and that from and after the said Twenty-fourth Day of *June* One thousand eight hundred and two, there shall, upon any Insurance made in *Ireland* on any Ships, Goods, Wares, or Merchandizes from Dangers of or Perils at Sea, where the Premium, or Consideration in the Nature of a Premium, actually and *bonâ fide* paid, given, or contracted for, shall not exceed the Rate of Twenty Shillings for every or any One hundred Pounds, or Sum not amounting to One hundred Pounds, or any progressive Sums of One hundred Pounds, or any fractional Part of One hundred Pounds, be paid or payable such and the like Duties only, and under and subject to the like Rules and Regulations as are, by the said recited Act, granted or imposed upon Insurances, where the Premium actually and *bonâ fide* paid shall not exceed the Rate of Ten Shillings *per Centum* on the Sum insured; (that is to say), upon any such Insurance where the Premium, or Consideration in the Nature of a Premium, actually and *bonâ fide* paid, given, or contracted for, shall not exceed the Rate of Twenty Shillings, where the Sum to be insured shall amount to One hundred Pounds, a Stamp Duty of Two Shillings and Sixpence, and so progressively for every Sum of One hundred Pounds insured; and where the Sum to be insured shall not amount to One hundred Pounds, a Stamp Duty of Two Shillings and Sixpence; and where the Sum to be insured shall exceed One hundred Pounds, or any progressive Sum of One hundred Pounds each by any fractional Part of One hundred Pounds, a Stamp Duty of Two Shillings and Sixpence for such fractional Part of One hundred Pounds, to be paid by the Assured in such Insurances respectively.

From *June* 24, 1802, in Cases where the Premium for any Insurance shall not exceed 20 *s.* for every 100*l.* One Half of the Duty of 1 *s.* 6 *d.* on Policies imposed by 40 Geo. 3. and One Half of the Duty of 3 *s.* 6 *d.* on Policies, by 41 Geo. 3. c. 58. shall cease, and instead thereof the Duty herein mentioned shall be paid.

V. Provided always, and be it further enacted, That upon every such Insurance where the Premium shall not exceed the Rate of Twenty Shillings *per Centum* on the Sum insured, it shall be lawful, where the Sum shall amount to Two hundred Pounds or upwards, to use Stamps of Five Shillings for every Two hundred Pounds of the Sum insured, instead of Stamps of Two

Where the Premium shall not exceed 20 *s. per Cent.* and the Sum insured amounts to 200*l.* or up-

wards, a 5 s. Stamp shall be used for every 200 l.

Two Shillings and Sixpence for every One hundred Pounds of the Sum insured.

Act may be varied or repealed this Session.

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

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