

ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. XCII.

An Act for granting to His Majesty certain Duties on the Importation of Goods, Wares, and Merchandize, into, and on Goods, Wares, and Merchandize exported from *Ireland*, and also certain Duties of Excise on Spirits and Malt distilled and made in *Ireland*. [13th *July* 1803.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's publick Expences, and for the Support of Your Majesty's Government, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Duties herein-after mentioned; and do therefore most humbly 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 Commons, in this present Parliament assembled, and by the Authority of the same, That, from and after the Fourteenth Day of *July* One thousand eight hundred and three, there shall be granted, raised, levied, collected, and paid, to and for the Use of His Majesty, His

From *July* 14, 1803, an additional Duty of 10*l.* *per Cent.* im-

posed on the Amount of the Duties now payable on Customs Inwards, and Import Excise.

His Heirs and Successors, in ready Money net, an additional Impost or Duty after the Rate of Ten Pounds on every One hundred Pounds of the Amount of the Duties of Customs Inwards, and Import Excise, which shall be due and payable in *Ireland* to His Majesty, His Heirs and Successors, under or by virtue of any Act or Acts in force in *Ireland*, immediately before the passing of this Act, and which shall be collected for and upon any Goods, Wares, and Merchandize, imported into *Ireland*, (except as hereinafter is excepted); which said additional Impost or Duty of Ten Pounds shall be paid upon the Gross Amount of the said Duties, without any Discount or Allowance to be made therefrom.

Goods not entered, or on which Duty is not paid or secured before *July* 14, although imported previous to that Day, shall be charged with Duty.

II. And be it further enacted, That the said additional Duty hereby granted and imposed, shall be charged and payable on all Goods, Wares, and Merchandize, which shall not have been entered, or on which the Duties due and payable thereon before the said Fourteenth Day of *July*, shall not have been paid or secured by Bond, notwithstanding such Goods, Wares, and Merchandize may have been imported into *Ireland* on or before the said Fourteenth Day of *July*.

Exemption of certain Articles from the additional Duty.

III. And be it further enacted, That nothing in this Act shall extend or be construed to extend to charge with the aforesaid additional Duty hereby granted the following Articles, or any of them; that is to say,

Bullion, or foreign Coin of Gold or Silver.
Fresh Fish taken and imported in Ships or Vessels of the Built of the United Kingdom, owned, navigated, and registered according to Law.
Turbots and Lobsters, however taken or imported.
Corn or Grain.
Flax, rough or undressed,
Linseed, or Flax Seed.
Hemp, or Tow of Hemp.
Hemp Seed.
Iron unwrought.
Ashes of all Kinds, including Barilla.
Smalts.
Salt.
Saltpetre.
Oak Bark.
Cinnamon, Cloves, Mace, and Nutmegs; and Furs and Skins of the Produce of and imported from any *British* Colony or Plantation in *America*.
Sheep's Wool.
Spanish Wool.
Raw Linen Yarn made of Flax.
Tobacco.
Goods, Wares, or Merchandize of the Growth, Produce, or Manufacture of *Great Britain*, imported directly from thence into *Ireland*.
Goods, Wares, or Merchandize imported into *Ireland*, having been imported into *Great Britain* from *Hudson's Bay* by the *Hudson's Bay* Company.

Articles

Articles of Provision, which are or shall be permitted to be entered and landed in *Ireland* without Payment of any Duty, by virtue and under the Authority of any Order or Orders of the Lord Lieutenant or other Chief Governor or Governors of *Ireland* in Council.

IV. Provided always, and be it further enacted, That the aforesaid additional Duty granted by this Act shall not be charged or payable on any Goods, Wares, or Merchandize, in case the Whole of the Duties due thereon at the Time of Importation shall have been secured by Bond on or before the said Fourteenth Day of *July*, and such Goods, Wares, and Merchandize shall have been warehoused, and shall remain on the said Fourteenth Day of *July* in His Majesty's Warehouses, under or by virtue or Authority of any Act or Acts of Parliament in force in *Ireland*, on or immediately before the said Fourteenth Day of *July*: Provided always, that the aforesaid additional Duty granted by this Act shall be charged and payable on all such of the said Goods, Wares, and Merchandize as shall be taken out of any such Warehouses for the Purpose of being used or consumed in *Ireland*, and shall be paid before such Goods, Wares, or Merchandize shall be so taken out of the said Warehouses.

Goods bonded and warehoused before *July* 14, shall not be liable to Duty; but if taken out for Home Consumption, they shall be liable.

V. And be it further enacted, That, from and after the Fourteenth Day of *July* One thousand eight hundred and three, the Duties payable on Salt Petre imported into *Ireland*, under and by virtue of any Act or Acts in force in *Ireland* immediately before the said Fourteenth Day of *July*, shall cease and determine; and that, from and after the said Fourteenth Day of *July*, there shall be raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, a Duty of Three-pence for and upon every Hundred Weight of Salt Petre which shall be imported into *Ireland*; and so in Proportion for any greater or less Quantity.

Former Duty on Salt Petre imported repealed, and a Duty of 3*d.* *per* cwt. imposed.

VI. And be it further enacted, That, from and after the Fourteenth Day of *July* One thousand eight hundred and three, the several Duties now payable on Manufactures of Silk, mixed or unmixed with any other Material, being the Manufacture of *Great Britain*, and imported from thence into *Ireland*, shall cease and determine; and that, from and after the said Fourteenth Day of *July* One thousand eight hundred and three, there shall be granted, raised, collected, and paid unto His Majesty, for and upon all Manufactures of Silk, mixed or unmixed with any other Material, being of the Manufacture of *Great Britain*, and imported directly from thence into *Ireland*, the several and respective Duties following; that is to say,

Former Duties on Silk Manufactures imported into *Ireland* from *Great Britain*, shall cease, and the following Duties shall be paid.

For and upon all Ribbons and Stuffs of Silk only, a Duty of Two Shillings and Sixpence Halfpenny for every Pound Weight thereof, containing Sixteen Ounces;

For and upon all Silk and Ribbons of Silk mixed with Gold or Silver, a Duty of Three Shillings and Four-pence for every Pound Weight thereof, containing Sixteen Ounces;

For

For and upon all Silk Stockings, Silk Gloves, Silk Fringe, Silk Laces, Stitching and Sewing Silk, a Duty of One Shilling and Sixpence Farthing for every Pound Weight thereof, containing Sixteen Ounces:

For and upon all Manufactures of Silk, not otherwiſe enumerated or deſcribed, a Duty of Two Shillings and One Halfpenny for every Pound Weight thereof, containing Sixteen Ounces:

For and upon all Stuffs of Silk and Grogram Yarn, a Duty of Seven-pence Farthing for every Pound Weight thereof, containing Sixteen Ounces:

For and upon all Stuffs of Silk mixed with Incle or Cotton, a Duty of Ten-pence Three Farthings for every Pound Weight thereof, containing Sixteen Ounces:

For and upon all Stuffs of Silk and Worſted mixed, a Duty of Five-pence for every Pound Weight thereof, containing Sixteen Ounces:

For and upon all Stuffs of Silk mixed with any other Material, a Duty of Seven-pence and Seven Eighths of a Penny for every Pound Weight thereof, containing Sixteen Ounces; and ſo in Proportion for any greater or leſs Quantity of the ſaid Silks:

The Duties now payable on refined Sugars imported into *Ireland* from *Great Britain*, ſhall ceaſe, and the following Duties ſhall be paid.

VII. And be it further enacted, That, from and after the Fourteenth Day of *July* One thouſand eight hundred and three, the ſeveral Duties now payable on Refined Sugar, being the Manufacture of *Great Britain*, and imported from thence into *Ireland*, ſhall ceaſe and determine; and that, from and after the ſaid Fourteenth Day of *July* One thouſand eight hundred and three, there ſhall be granted, raiſed, collected, and paid unto His Majeſty, 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 Duties following; that is to ſay,

For and upon all Sugars called *Baſtards*, White or Ground, a Duty of One Pound Three Shillings and Ten-pence for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Lumps*, a Duty of Two Pounds Four Shillings and Eight-pence Halfpenny for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Single Loaf Sugar*, a Duty of Two Pounds Seven Shillings and Eight-pence for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Powder Loaf* and *Double Loaf Sugar*, a Duty of Two Pounds Eleven Shillings and Two-pence Three Farthings for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Sugar Candy Brown*, a Duty of Two Pounds Four Shillings and Eight-pence Halfpenny for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Sugar Candy White*, a Duty of Two Pounds Eleven Shillings and Two-pence Three Farthings for every Hundred Weight thereof, containing One hundred and twelve Pounds:

And for and upon all Sugar refined of any other Sort, a Duty of Two Pounds Eleven Shillings and Two-pence Three Farthings for every Hundred Weight thereof, containing One hundred and twelve Pounds:

And

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

VIII. And be it further enacted, That, from and after the Fourteenth Day of *July* One thousand eight hundred and three, there shall be granted, raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, an additional Duty, after the Rate of One Pound for every One hundred Pounds of the true and real Value of all Goods, Wares, and Merchandize (except as herein-after is excepted) of the Growth, Produce, or Manufacture of *Ireland*, which shall be exported from *Ireland* to any Part of *Europe*, or to any Port or Place within the Streights of *Gibraltar*; and an additional Duty, after the Rate of Three Pounds for every One hundred Pounds of the true and real Value of all Goods, Wares, and Merchandize (except as herein-after is excepted) which shall be exported from *Ireland* to any Port or Place whatever not being in *Europe*, or within the Streights of *Gibraltar*, nor within the Limits of the Charters granted to the United Company of Merchants of *England* trading to the *East Indies*. Additional Duties to be paid on Exportation.

IX. Provided always, and be it enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with the said additional Duties on Exportation any of the Goods, Wares, and Merchandize following; that is to say, Exemption of certain Goods from the additional Export Duties.

Bullion.

Goods, Wares, or Merchandize exported from *Ireland* to *Great Britain*.

Goods, Wares, or Merchandize from *Ireland* exported to *Hudson's Bay* by the *Hudsons's Bay* Company.

Goods, Wares, or Merchandize from *Ireland* exported to the Isle of *Man*, which may legally be exported to the said Island.

Cotton Yarn or other Cotton Manufactures being the Manufacture of *Ireland*.

Corn or Grain.

Refined Sugar in Loaf complete and whole, or Lump duly refined, or any refined Sugar called *Bastards*, or ground or powdered Sugar, or refined Sugar broken in Pieces, or any Sugar called *Candy*, or Melasses made from Sugar of the *British* Plantations.

Any Sort of Craft, Food, Victuals, Cloathing, or other Goods fit and necessary for the *British* Fishery established in the Island of *Newfoundland*, or for the Use and Support of the Mariners or other Persons employed on board the Vessels, or on Shore in carrying on the said Fishery, exported from *Ireland* to the said Island.

X. And be it further enacted, That, from and after the Fourteenth Day of *July* One thousand eight hundred and three, there shall be granted, raised, levied, collected, and paid to and for the Use of His Majesty, His Heirs and Successors, for and upon every Gallon of Rum, Brandy, Geneva, or other Foreign Spirits, perfectly made and not exceeding single Proof, which, on the said Fourteenth Day of *July*, shall be in any of His Majesty's Stores in *Ireland*, or which shall, on or after the said Fourteenth Day of *July*, be imported into *Ireland*, or which having been imported before the said Fourteenth Day of *July*, shall not have been entered, a further additional Duty of Nine-pence, and so in Proportion for A further additional Duty of 9*d. per* Gallon to be paid on Single Spirits imported, and so in Proportion to their Strength.

any greater or leſs Quantity; and for every Gallon of ſuch Spirits above the Quality of ſingle Spirits, which ſhall be imported into *Ireland*, a further Duty on ſuch Spirits in Proportion to the Duty payable for ſingle Spirits of the ſame Denomination, according to the comparative Degree of Strength which ſuch Spirits ſhall bear to ſingle Spirits; which ſaid additional Duties ſhall be over and above all other Duties impoſed on ſuch Spirits by virtue of any Act or Acts now in force in *Ireland*, and in Addition to the ſaid Duty of Ten Pounds *per Centum* herein-before granted and impoſed by this Act.

From *July* 14, 1803, the following additional Duties ſhall be paid, *viz.* On Spirits made in *Ireland*, 9*d.* *per* Gallon:

XI. And be it further enacted, That, from and after the ſaid Fourteenth Day of *July* One thouſand eight hundred and three, there ſhall be granted, raiſed, levied, collected, and paid, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon every Gallon of Spirits, Aqua Vitæ, or Strong Waters, which ſhall be made or diſtilled in *Ireland* from Malt, or from Corn or Grain, or from Melaſſes or Sugar, or any other Material, an additional Duty of Nine-pence, over and above all other Duties payable thereon under or by virtue of any Act or Acts in force in *Ireland* immediately before the ſaid Fourteenth Day of *July*, and after the ſame Rate for any greater or leſs Quantity; which ſaid additional Duty ſhall be paid by the Maker or Diſtiller of ſuch Spirits reſpectively.

On *Britiſh* Spirits imported into *Ireland*, 10*d.* 1-12th *per* Gallon:

XII. And be it further enacted, That, from and after the ſaid Fourteenth Day of *July* One thouſand eight hundred and three, there ſhall be granted, raiſed, levied, collected, and paid, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, an additional Duty of Ten-pence and One Twelfth Part of a Penny for and upon every Gallon of Spirits diſtilled or made in *Great Britain*, which ſhall be imported from thence into *Ireland*, and after the ſame Rate for any greater or leſs Quantity; which ſaid additional Duty ſhall be over and above all other Duties impoſed on the Importation of ſuch Spirits into *Ireland*, under or by virtue of any Act or Acts in force immediately before the ſaid Fourteenth Day of *July* One thouſand eight hundred and three.

On Malt made in *Ireland*, 1*s.* 1*d.* *per* Barrel:

XIII. And be it further enacted, That, from and after the Fourteenth Day of *July* One thouſand eight hundred and three, there ſhall be granted, raiſed, levied, collected, and paid, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon every Barrel of Malt, ground or unground, which ſhall be made in *Ireland* of Barley or any other Corn or Grain, whether the ſame ſhall be or ſhall not be for Sale, an additional Duty of One Shilling and One Penny over and above all other Duties payable thereon, under or by virtue of any Act or Acts in force in *Ireland* on or before the ſaid Fourteenth Day of *July*, and after the ſame Rate for any greater or leſs Quantity; which further Duty ſhall be paid by the Maltſter or Maker of ſuch Malt.

On *Britiſh* Beer imported into *Ireland*, 9¾*d.* *per* Barrel:

XIV. And be it further enacted, That, from and after the paſſing of this Act, there ſhall be granted, raiſed, levied, collected, and paid, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, an additional Duty of Nine-pence Three Farthings for and upon every Barrel of Beer or Ale, containing Thirty-two Gallons, brewed or made in *Great Britain*, and imported from thence into *Ireland*, and after the ſame Rate for any greater

or

or leſs Quantity, which ſaid additional Duty ſhall be over and above all other Duties impoſed on the Importation of ſuch Beer or Ale into *Ireland* by any Act or Acts in force in *Ireland* immediately before the ſaid Fourteenth Day of *July* One thouſand eight hundred and three.

And on *Britiſh* Malt imported into *Ireland*, 7*s.* 7*d.* *per* Barrel.

XV. And be it further enacted, That, from and after the ſaid Fourteenth Day of *July*, there ſhall be granted, raiſed, levied, collected, and paid to and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon every Barrel of Malt, ground or unground, made in *Great Britain*, of Barley or any other Corn or Grain, and imported from thence into *Ireland*, a Duty of Seven Shillings and Seven-pence; and ſo in Proportion for any greater or leſs Quantity; which ſaid Duty ſhall be in lieu of all other Duties payable upon the Importation of ſuch Malt into *Ireland*, immediately before the ſaid Fourteenth Day of *July*.

Duty of 1*s.* 1*d.* *per* Barrel on Malt in Store on *June* 24, 1803.

XVI. And be it further enacted, That there ſhall be granted, raiſed, levied, collected, and paid to and for the Uſe of His Majeſty, His Heirs and Succeſſors, a further Duty of One Shilling and One Penny for and upon every Barrel of Malt which ſhall have been or ſhall be in the Poſſeſſion of any Perſon in *Ireland*, on or after the Twenty-fourth Day of *June* One thouſand eight hundred and three, and which ſhall have been charged with the Duty payable thereon, under or by virtue of any Act or Acts in force immediately before the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and three.

Officer ſhall take Account of all ſuch Malt, and make Return to the Collector.

XVII. And, in order to ſecure the ſaid laſt mentioned Duty upon Malt, be it enacted, That any Officer or Officers of Exciſe in *Ireland* ſhall take an Account of the juſt and true Quantity of all Malt, whether ground or unground, in the Poſſeſſion of any Perſon in *Ireland*, on the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and three, and of all Malt in the Poſſeſſion of any Perſon after that Day on which the ſaid additional Duty of One Shilling and One Penny *per* Barrel ſhall not have been charged, in ſuch Manner as ſuch Officer or Officers is or are now required by Law to take an Account of any Malt, and ſhall make a Return or Report in Writing to the Collector of the Diſtrict in which ſuch Perſon ſhall reſide, or in which his or her Malthouſe or Stores ſhall be ſituated, of the juſt and true Quantity of all ſuch Malt, and of the ſaid Duty of One Shilling and One Penny payable thereon, over and above the Duty theretofore payable thereon; and ſuch Return or Report ſhall be a Charge on every ſuch Perſon reſpectively.

Perſons charged ſhall pay ſaid Duty within One Month after Return of Officer, on Penalty of 50*l.* and Double Duty.

XVIII. And be it further enacted, That all Perſons charged with the ſaid laſt mentioned additional Duty, in reſpect of ſo having Malt in their Poſſeſſion as aforeſaid, ſhall, within One Calendar Month from the Day on which ſuch Return or Report ſhall be made, pay to the Collector of the Diſtrict all ſuch Duties as ſhall be due from them reſpectively, for or on Account of ſuch Malt, unleſs ſuch Malt ſhall be ſooner removed, in which Caſe the ſaid Duties ſhall be paid for all ſuch Malt before the ſame ſhall be removed, and before any Permit for removing or conveying the ſame ſhall be granted; and that all Perſons ſo having Malt in their Poſſeſſion, who ſhall not pay within the Time aforeſaid the Duty charged

on all ſuch Malt, or ſhall remove any ſuch Malt, without having paid or cleared all the ſaid Duty, ſhall, for each Offence, forfeit the Sum of Fifty Pounds, together with Double the Amount of the Duty chargeable on ſuch Malt.

Malt in *Tranſitu* ſhall be charg d with a'di ional Duty on its Arrival, on or after *June* 24.

XIX. And be it further enacted, That all Malt, for the Removal of which, from any Place in *Ireland* to any other Place within the ſame, either Coaſtwiſe or by Canal or Land Carriage, for which a Coaſt Cocket or Permit ſhall have been granted, before the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and three, and which ſhall arrive at the Place of its Deſtination on or after the ſaid Twenty-fourth Day of *June*, ſhall, on its Arrival, become charged with the ſaid additional Duty of One Shilling and One Penny *per* Barrel; and the Officers of Revenue ſhall make a Return or Report thereof in Writing, to the Collector of the Diſtrict, in like Manner as is herein-before directed, with reſpect to the Account to be taken by the Officers, of Malt in the Poſſeſſion of any Perſon on the ſaid Twenty-fourth Day of *June*; and the Perſon into whoſe Poſſeſſion ſuch Malt ſhall come on or after the ſaid Twenty-fourth Day of *June*, ſhall be charged with and pay Duty for the ſame, at ſuch Time and in ſuch Manner as is herein-before directed, with reſpect to Malt in the Poſſeſſion of any Perſon on the ſaid Twenty-fourth Day of *June*; and no other Permit ſhall be granted for the further Removal of the ſame, until the ſaid Duty on the full Quantity of Malt, for Removal of which a Permit ſhall be required, ſhall be paid.

Duties of Exciſe on Wines in Stores of Dealers, *etc*, on *June* 24, *viz.* *French*, 7*l.*; *Portugal* and *Madeira*, &c. 4*l.* 10*s*; *Rheniſh*, 3*l.* 10*s.*; other Wines, 3*l.* 5*s.* *per* Tun.

XX. And be it further enacted, That there ſhall be granted, raiſed, levied, collected, and paid unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon all Wines, which, on the ſaid Twenty-fourth Day of *June*, were in the Stores or Warehouſes of any Importer of, Dealer in, Seller, or Retailer of, Wine in *Ireland*, the reſpective Duties of Exciſe following; that is to ſay, for and upon each and every Tun of *French* Wine the Sum of Seven Pounds; for and upon each and every Tun of *Portugal* and *Madeira*, *Spaniſh* and *Canary* Wine, and all Wines of the Dominion of *Spain*, and the Wines of *Naples* and *Sicily*, the Sum of Four Pounds and Ten Shillings; for and upon each and every Tun of *Rheniſh* Wines, and Wines of *Germany* and *Hungary*, the Sum of Three Pounds and Ten Shillings; and for and upon each and ever Tun of any other Sort of Wines, not otherwiſe enumerated, the Sum of Three Pounds and Five Shillings, and ſo in Proportion for any greater or leſs Quantity of ſuch Wines reſpectively.

To aſcertain Stock of Wine in the Hands of D alers, Returns ſhall be made by them on Oath, on Penalty of 500*l.* and Forfeiture of Wine.

XXI. And, for aſcertaining the Stock of all Foreign Wines belonging to all Importers of, and Dealers in, or Sellers or Retailers of Foreign Wines, on the ſaid Twenty-fourth Day of *June*, and for ſecuring the ſaid Duties of Exciſe thereon; be it further enacted, That every Importer of, Dealer in, Seller or Retailer of Foreign Wine, who ſhall have had on the ſaid Twenty-fourth Day of *June* any Foreign Wine in his, her, or their Poſſeſſion, in any Warehouſe, Store-room, Shop, Cellar, Vault, or other Place, or in the Cuſtody or Poſſeſſion of any other Perſon, for his, her, or their Uſe, ſhall, within Ten Days from and after the paſſing of this Act, deliver at the Office of the Collector of Exciſe of the Diſtrict

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in which such Wine shall have been on the said Twenty-fourth Day of *June*, a just, true, and particular Account, in Writing, of the Quantity of all the Foreign Wine which shall, on the said Twenty-fourth Day of *June*, have so been in the Custody or Possession of such Dealer in, Seller, or Retailer of Foreign Wine, in every such Warehouse, Storehouse, Room, Shop, Cellar, Vault, or other Place, or in the Custody or Possession of any Person, for his or her Use, describing the Places in which the same shall be, and the Situation thereof, and distinguishing such Foreign Wines from each other, according to the true Denomination thereof, as the same are herein-before described, and also distinguishing whether such Wines are White or Red; and all Wine in Bottles shall be accounted for according to the Number of Bottles, without expressing the Number of Gallons of Wine contained in such Bottles, and every such Importer of, Dealer in, Seller, or Retailer of Foreign Wine shall make Oath, or if a Quaker, a solemn Affirmation, before any Chief Commissioner or Sub-commissioner of Excise, that such Account is a true, just, and perfect Account of all such Wines as aforesaid, which Oath or Affirmation any such Commissioner or Sub-commissioner is hereby authorized to administer, and every such Importer, Dealer, Seller, and Retailer, who shall neglect to deliver or to cause to be delivered such Account within the Time aforesaid, and to make such Oath or Affirmation, or who shall deliver or cause to be delivered, any false or untrue Account, shall forfeit the Sum of Five hundred Pounds, and all such Foreign Wine, of which such Account shall not be delivered, or of which any false or untrue Account shall be delivered, together with the Casks, Bottles, Jars, Vessels, and Packages containing the same, shall be forfeited, and shall and may be seized by any Officer or Officers of His Majesty's Revenue.

Wine on which Duty is not paid before *June* 24, shall be considered as in the King's Stores, and pay the 10*l. per Cent.* accordingly.

XXII And be it further enacted, That all Wines which, before the said Twenty-fourth Day of *June*, shall have been imported, the Duties payable upon the Import of which shall not have been fully paid and discharged on or before the said Day, shall be considered as Wines remaining in His Majesty's Stores or Warehouses on the said Day, and shall be charged accordingly, and the Proprietor thereof shall be subject to the said Duty of Ten Pounds *per Centum* herein-before mentioned on the Amount of the Duties payable thereon on Importation, and the said Duty shall be charged and payable in all Respects in like Manner as any former Duty due on the said Wines.

Officers may enter and take Account of all Wines; Penalty on preventing them, 500*l.*

XXIII. And be it further enacted, That it shall and may be lawful for any Officer or Officers of Excise, as soon after the passing of this Act as conveniently may be, to enter into all or any of the Warehouses, Storehouses, Rooms, Shops, Cellars, Vaults, and other Places of any Importer of, or Dealer in, or Seller of Foreign Wine, whether by Wholesale or Retail, and into any Place where any Wine belonging to any Importer of, Dealer in, or Seller or Retailer of Wine shall be, and by tasting, gauging, or otherwise to take an Account of the Quality and Quantity of all Wine then and there found in the Custody of or belonging to any such Importer, Dealer, Seller, or Retailer, in any Cask or in any Vessel except Bottles, and also to take an Account of all such Wine which shall be then and there found in Bottles in any other Manner than

by tasting the same, or by uncorking or opening the Bottles containing such Wine; and if any Officer or Officers of Excise shall not on Demand made by him or them at any such Warehouse, Storehouse, Room, Shop, Cellar, Vault, or other Place, be admitted therein, or shall not be suffered to take an Account of all Wines, or if such Importer, Dealer, Seller, Retailer, or Person having Custody or Possession of such Wines, shall neglect or refuse to shew, or cause to be shewn, to such Officer all the Wines in every such Warehouse or other Place; such Importer, Dealer, Seller, Retailer, or other Person, into or at whose Warehouse or other Place such Officer shall not be admitted, or shall not be suffered to take an Account of all Wines therein; and every such Importer, Dealer, Seller, Retailer, or other Person who shall refuse or neglect to shew, or cause to be shewn, to such Officer all such Wines as aforesaid, shall, for every such Offence or Default respectively, forfeit the Sum of Five hundred Pounds.

Officers may take Samples of Wine, paying for the same.

Penalty for being obstructed, 100*l.*

XXIV. And be it further enacted, That it shall and may be lawful for any Officer of Excise, and every such Officer is hereby authorized and empowered to take at any Time or Times, a Sample or Samples of any such Foreign Wine, whether in Bottles or in Casks, or in any other Vessel or Vessels, paying for the same for every Quart of Wine the usual Price thereof; and if such Officer or Officers shall not be permitted to take such Sample or Samples as aforesaid upon his offering to pay for the same after the Rate aforesaid, or shall in anywise be obstructed or hindered in taking such Sample or Samples, the Importer, Dealer in, Seller, or Retailer of such Wine, or other Person in whose Custody such Wine shall be, shall for each and every such Offence forfeit the Sum of One hundred Pounds.

Officers shall make Returns of the Stock of Wine so taken by them, and the Duty of Excise under this Act.

XXV. And be it further enacted, That all and every such Officer and Officers of Excise, within Ten Days after the taking of such Account, as is by this Act directed to be taken in Manner aforesaid, of the said Wines in the Custody of or belonging to any Importer of, Dealer in, Seller, or Retailer of Foreign Wines, shall make a Return or Report in Writing to the Collector of Excise of their respective Districts of the just and true Quantity of all such Wine, of which such Account shall have been taken as aforesaid, distinguishing such Foreign Wines in Manner aforesaid from each other, and of the Duties of Excise hereby charged thereon respectively; and the Sums charged in such Returns or Report shall be a Charge on such Importer, Dealer, Seller, or Retailer, who shall pay the said Duty of Excise accordingly, in case such Return or Report shall contain a greater Quantity of Wines than shall be comprized in the Account herein directed to be returned by the Importer of, Dealer in, Seller, or Retailer of Wines, otherwise the Account given by such Importer, Dealer, Seller, or Retailer, shall be a Charge on him or her, and he or she shall pay the said Duty of Excise accordingly.

Duties on Wine in Store shall be paid within Three Months.

XXVI. And be it further enacted, That every Person chargeable with the said respective Duties of Excise shall, within Three Calendar Months from the said Twenty-fourth Day of *June*, pay to the Collector of Excise the said Duties in respect of all such Wines in his or her Possession,

ſeſſion, or in the Poſſeſſion of any other Perſon or Perſons for his or her Uſe as aforeſaid, and in Default of Payment thereof at the Time aforeſaid, every ſuch Perſon ſo charged as aforeſaid ſhall forfeit the Sum of One hundred Pounds, and Double the Amount of the Duty for which he ſhall be ſo chargeable as aforeſaid.

Wine ſold ſhall not be moved out of Stock before the End of Three Months, unleſs Duty paid.

XXVII. And be it enacted, That if the Importer, Dealer, Seller, or Retailer of any ſuch Wines ſhall have ſold, or ſhall ſell the ſame, or any Part thereof, and ſhall be deſirous of removing the ſame out of his Stock before the Expiration of the ſaid Term of Three Months, no Permit ſhall be granted for the Removal thereof, unleſs the ſaid reſpective Duties of Exciſe hereby impoſed, and all other Duties of Cuſtoms and Exciſe due thereon, ſhall have been previouſly paid.

Diſcount of 6*l. per Cent.* for ſuch prompt Payment.

XXVIII. And be it further enacted, That if any Perſon who ſhall be ſo charged with, or be liable to the ſaid reſpective Duties of Exciſe, ſhall pay the ſame, or any Part thereof, before the Expiration of the ſaid Three Months, every ſuch Perſon ſhall be allowed as a Diſcount for prompt Payment, a Sum out of ſuch Duties of Exciſe as he or ſhe ſhall ſo pay, after the Rate of Six Pounds *per Centum per Annum* for ſuch Time as the ſame ſhall be paid before the Expiration of the ſaid Three Months.

Wine in King's Stores ſhall be liable to all Duties due from Proprietor, and ſhall not be removed till ſuch Duties are paid.

XXIX. And be it further enacted, That all Wines in His Majeſty's Stores in *Ireland*, belonging to any Importer of, Dealer in, Seller, or Retailer of Foreign Wine, ſhall be ſubject and liable to all ſuch Duties remaining unpaid as are payable or chargeable on all or any other Foreign Wines of ſuch Importer, Dealer, Seller, or Retailer; and that no Wine ſhall be removed out of His ſaid Majeſty's Stores unleſs and until as well the Duties incurred on the Importation of ſuch Wines as the ſaid additional Duties hereby charged and impoſed, and alſo all other Duties charged on any other Foreign Wine, and due and payable by the Proprietor of the Wine required to be removed, ſhall have been fully paid and ſatisfied.

Wine having paid 10*l. per Cent.* Duty, ſhall not be chargeable with Exciſe Duty.

XXX. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend or be conſtrued to extend to charge any Foreign Wine on which the ſaid additional Import Duty of Ten Pounds *per Centum* ſhall have been charged and actually paid, with the Payment of any Duties of Exciſe on ſuch Wine, under or by virtue of this Act; any Thing herein contained to the contrary thereof in anywiſe notwithſtanding.

No Drawback allowed of additional Duties on Importation under this Act, except to *Great Britain*, &c.

XXXI. And be it further enacted, That the ſeveral Duties by this Act impoſed and made payable on the Importation of any Goods, Wares, or Merchandize into *Ireland*, ſhall not on the Exportation of ſuch Goods, Wares, or Merchandize, be drawn back, except ſuch Goods, Wares, or Merchandize ſhall be of the Growth, Produce, or Manufacture of, or ſhall be exported to *Great Britain*: Provided always, that the ſeveral Duties of Exciſe hereby granted and impoſed on Goods, Wares, and Merchandize, and made payable in *Ireland*, ſhall and may be drawn back on the Exportation

Exportation of ſuch Goods, Wares, or Merchandizes from *Ireland* reſpectively.

Bounty on refined Sugar exported from *Ireland*.

XXXII. And whereas it is expedient that an additional Bounty ſhould be paid and allowed on the Exportation from *Ireland*, of Refined Sugar, be it further enacted, That there ſhall be paid and allowed on the Exportation from *Ireland*, of any ſuch Refined Sugar, on which Bounties are now payable, an additional Bounty, to be calculated at and after the Rate of Ten Pounds for every One hundred Pounds in Money, on the Produce and Amount of whatever Bounty may be due and payable on any ſuch Refined Sugar reſpectively, by any Act or Acts of Parliament in force in *Ireland* at the Time of the Exportation thereof: Provided always, that ſuch additional Bounty ſhall not be paid and allowed, unleſs all the Rules, Regulations, Reſtrictions and Conditions required by Law, with reſpect to the Bounties due and payable on any ſuch Refined Sugar, ſhall have been fully and duly complied with.

Additional Duties may be ſecured by Bond, as other Duties.

XXXIII. Provided always, and be it enacted, That in all Caſes where the whole or any Part of the Duties on the Importation of any Goods, Wares, or Merchandize into *Ireland*, are permitted to be ſecured by Bond, by virtue of any Act or Acts of Parliament in force in *Ireland* at the Time of ſuch Importation, the additional Duties by this Act granted or impoſed, may, in like Manner and under the ſame Rules, Regulations, Reſtrictions, and Conditions, be permitted to be ſecured by Bond.

Purchaſer ſhall pay Seller additional Duty on Wine or Malt previouſly ſold.

XXXIV. Provided alſo, and be it enacted, That if any Perſon who ſhall be charged with the additional Duties by this Act impoſed upon any Malt or Wine, in his or her own Poſſeſſion, ſhall have ſold or contracted to ſell any ſuch Malt or Wine, to any Perſon or Perſons, and ſhall not have delivered the ſame to the Buyer thereof, then and in every ſuch Caſe the Buyer of the ſaid Malt or Wine, ſhall pay to the Seller the additional Duty which ſuch Seller ſhall have been charged with or paid for ſuch Malt or Wine.

Fees not to be taken for any additional Entry on Account of new Duties.

XXXV. Provided always, and be it further enacted, That the Fees due and payable by Law, at and immediately before the Fourteenth Day of *July* One thouſand eight hundred and three, upon any Entry or Cocquet Inwards or Outwards, ſhall not be demanded or taken by or for the Uſe of any Officer of His Majeſty's Revenue, for any Entry or additional Entry neceſſary to be made on account of the additional Duties impoſed by this Act or any of them.

Bonds not chargeable with Stamp Duty.

XXXVI. Provided alſo, and be it further enacted, That no Bond that may be taken in purſuance of this Act, ſhall be chargeable with any of the Duties upon ſtamped Vellum, Parchment, or Paper, any Law or Statute to the contrary notwithſtanding.

Duties ſhall make Part of Conſolidated Fund of *Ireland*.

XXXVII. And be it further enacted, That all Monies ariſing by the additional Duties impoſed by this Act, (the neceſſary Charges of raiſing and accounting for the ſame being deducted), ſhall be carried to and made Part of the Conſolidated Fund of *Ireland*.

XXXVIII. And

XXXVIII. And be it further enacted, That the ſeveral Rates and Duties hereby impoſed, and all Drawbacks which may be paid and allowed under or by virtue of this Act, and all Fines, Penalties, Sum and Sums of Money in and by this Act made payable, ſhall be paid and payable, and received and receiveable in *Iriſh* Currency; and that all the ſaid Duties and Drawbacks ſhall and may be managed, aſcertained, raiſed, levied, collected, anſwered, and paid, ſecured, and recovered, in ſuch and the like Manner, under the like Powers and Authorities, and in and by any and either of the Ways, Means, or Methods, by which any of the Duties or Drawbacks on Goods, Wares, or Merchandize, may be managed, aſcertained, raiſed, levied, collected, anſwered, paid, ſecured, and recovered under or by virtue of Two ſeveral Acts, made in the Parliament of *Ireland* in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second; the One intituled, *An Act for ſettling the Subſidy of Poundage, and granting a Subſidy of Tonnage and other Sums of Money unto His Royal Majeſty, His Heirs and Succeſſors, the ſame to be paid upon Merchandize imported and exported into and out of the Kingdom of* Ireland, *according to a Book of Rates hereunto annexed*; and the other intituled, *An Act for the ſettling of the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*, or under or by virtue of any other Act or Acts of Parliament in force in *Ireland*, relating to His Majeſty's Revenue; and the Goods, Wares, or Merchandize by this Act made chargeable with the ſaid Rates and Duties, ſhall be, and the ſame are hereby made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, Penalties, and Forfeitures to which any Goods, Wares, and Merchandize, on which any Duties are impoſed and made payable, or any Drawbacks are allowed, were ſubject and liable by any Act or Acts of Parliament in force in *Ireland* on and immediately before the paſſing of this Act; and the Value of all Goods, Wares, and Merchandize chargeable with any Duty under this Act, according to the Value thereof, ſhall be aſcertained in ſuch Manner, and under and ſubject to ſuch Regulations, Reſtrictions, and Forfeitures, as are directed by any Proviſions contained in any Act or Acts of Parliament in force in *Ireland* with reſpect to the Value of Goods, Wares, and Merchandize, paying a Duty on Importation into *Ireland* according to ſuch Value; and all and every Pain, Penalty, Fine, and Forfeiture, for any Offence whatever committed againſt or in Breach of any Act or Acts of Parliament in force in *Ireland*, made for ſecuring any Duties payable on the Importation or Exportation of Goods, Wares, or Merchandize, or for the Regulation or Improvement thereof; and the ſeveral Clauſes, Powers, and Directions therein contained, ſhall, and are hereby directed and declared to extend to, and ſhall be reſpectively applied, practiſed, and put in Execution, for and in reſpect of the new and additional Duties hereby charged, as far as the ſame are applicable thereto, in as full and ample a Manner, to all Intents and Purpoſes whatever, as if all and every the ſaid Acts, Clauſes, Proviſions, Powers, Directions, Pains, Penalties, and Forfeitures, were particularly repeated and re-enacted in this Act, with the like Remedy of Appeal to and for the Party or Parties aggrieved, as is by the ſaid Acts, or any of them, provided; and all Penalties and Forfeitures by this Act created ſhall be ſued for, recovered, and applied in like Manner.

Duties and Drawbacks ſhall be levied and paid as under former Acts.

Act may be altered or repealed this Session.

XXXIX. And be it further enacted, That this Act, or any of the Provisions thereof, may be amended, altered, or repealed by any Act or Acts to be passed in this present Session of Parliament.

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