ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

****

C A P. XXII.

An Act for granting to His Majesty a Duty upon Malt made in *Ireland*, and upon Spirits made or distilled in *Ireland*, for the Year One thousand eight hundred and five. [25th *March* 1805.]

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 in *Ireland*, have freely and voluntarily resolved to give and grant unto Your Majesty the Duties herein-after mentioned; and do 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, within and through that Part of the United Kingdom called *Ireland*, there shall be raised, levied, collected, paid, and satisfied, unto and to the Use of His Majesty, His Heirs and Successors, the several Duties herein-after mentioned; that is to say, In *Ireland* the following Duties shall be paid;

For and upon every Barrel of Malt, ground or unground, which at any Time or Times from and after the Twenty-fourth Day of *March* One thousand eight hundred and five, and before the Twenty-fifth Day of *March* One thousand eight hundred and six, shall be made of Barley or any other On Malt 9s. *British* Currency *per* Barrel.

4 R Corn

Corn or Grain in *Ireland*, by any Perſon or Perſons whatſoever, whether the ſame ſhall be or not be for Sale, the Sum of Nine Shillings *Britiſh* Currency, and ſo proportionably for a greater or leſs Quantity, to be paid by the Maker or Makers thereof reſpectively:

On Spirits diſtilled from Malt, 4 *s. Britiſh* Currency *per* Gallon:

For and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, which at any Time or Times from and after the Twenty-fourth Day of *March* One thouſand eight hundred and five, and before the Twenty-fifth Day of *March* One thouſand eight hundred and ſix, ſhall be made or diſtilled in *Ireland* from Malt, or from Corn malted or unmalted, by any Perſon or Perſons whatſoever, the Sum of Four Shillings *Britiſh* Currency, and ſo proportionably for a greater or leſs Quantity, to be paid by the Firſt Maker or Diſtiller thereof:

And on Spirits diſtilled from Melaſſes 5 *s. per* Gallon like Currency.

For and upon every Gallon of Spirits which at any Time or Times from and after the Twenty-fourth Day of *March* One thouſand eight hundred and five, and before the Twenty-fifth Day of *March* One thouſand eight hundred and ſix, ſhall be made or diſtilled in *Ireland* from Melaſſes, the Sum of Five Shillings *Britiſh* Currency, and ſo in proportion for a greater or leſs Quantity, to be paid by the Firſt Maker or Diſtiller thereof.

Duties to be levied as other Revenues of Cuſtoms and Exciſe in *Ireland*.

II. And be it further enacted, That the ſeveral Duties by this Act granted on Malt, and on Aqua Vitæ, Strong Waters, or Spirits, ſhall be raiſed, levied, collected, paid, ſued for, recovered, and applied, in the ſame Manner and under ſuch Powers and Authorities, and by ſuch Ways and Methods, and according to ſuch Rules and Directions, and under ſuch Penalties and Forfeitures, as are appointed, directed, and expreſſed for the raiſing, collecting, levying, paying, and managing, the Duties payable on Goods, Wares, and Merchandize, in *Ireland*, in and by an Act made in *Ireland* in the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, intituled, *An Act for ſettling the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*; or in and by the ſeveral and reſpective Acts in force in *Ireland*, for collecting and ſecuring His Majeſty's Revenue upon Malt, and for regulating the Trade of a Diſtiller, and for ſecuring the Duties payable on Home-made Spirits, and for the better Collection and Security of His Majeſty's Revenue of Cuſtoms and Exciſe in *Ireland*, and for preventing Frauds therein; or in and by any other Act or Acts in force in *Ireland*, relating to the Revenue of Cuſtoms and Exciſe, or either of them, as fully and effectually, to all Intents and Purpoſes, as if the ſame were herein expreſſed and enacted, with the like Remedy of Appeal, to and for the Party or Parties aggrieved, as in and by the ſaid recited Act, made in the Fourteenth and Fifteenth Years of the Reign of His ſaid late Majeſty King *Charles* the Second, or any other Act or Acts as aforeſaid, is provided.

Money raiſed to be carried to the Conſolidated Fund.

III. And be it further enacted, That all Monies ariſing from the ſeveral Duties by this Act 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*.

Fees to the *Iriſh* Treaſury not to be paid.

IV. And be it further enacted, That neither the Sum of Sixpence *per* Pound nor any other Fee ſhall be payable to or be deducted or received by any Officer or Officers of the Treaſury of *Ireland*, for or on Account of

of the Iſſuing or Payment of any Sum or Sums of Money ariſing by, or which ſhall be received for or on Account of the Aids hereby granted to His Majeſty.

V. And be it further enacted, That this Act may be altered, amended, or repealed, by any Act or Acts to be made in this preſent Seſſion of Parliament. Act may be altered or repealed this Seſſion.

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