

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. CXX.

An Act to continue several Acts for granting certain Rates and Duties, and allowing certain Drawbacks and Bounties on Goods, Wares, and Merchandize imported into and exported from *Ireland*, until the Fifth Day of *July* One thousand eight hundred and seven; and several Acts for granting Duties upon Malt and Spirits made and distilled in *Ireland*, and for the better Collection and Security of the Revenues of Customs and Excise in *Ireland*, and for preventing Frauds therein, until the Twenty-ninth Day of *September* One thousand eight hundred and seven; and to amend several of the said Acts.

[21st *July* 1806.]

WHEREAS an Act was made in the last Session of Parliament, intituled, *An Act for granting to His Majesty until the Twenty-fifth Day of* March *One thousand eight hundred and six, certain Rates and Duties, and to allow certain Drawbacks and Bounties upon Goods, Wares, and Merchandize imported into and exported from* Ireland, *in lieu of former Rates and Duties, Drawbacks and Bounties:* And whereas the said recited Act was, by an Act made in this Session of Parliament, continued until the Twenty-ninth Day of *September* One thousand eight hundred and six:

45 G. 3. c. 18. (Customs Act).

continued to September 29, 1806, by 46 G. 3. c. 12. s. 1.

fix: And whereas an Act was made in this preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty until the Twenty-ninth Day of* September *One thouſand eight hundred and ſix, certain Duties on the Importation, and to allow certain Drawbacks and Bounties on the Exportation of certain Sorts of Iron, Sugar, and Tea, into and from* Ireland: And whereas it is expedient that the ſaid recited Acts, and alſo the ſeveral Rates and Duties granted, and the Drawbacks and Bounties allowed by them, or any of them, the Duration of which was by the ſaid recited Acts or any of them limited to the Twenty-ninth Day of *September* One thouſand eight hundred and ſix, ſhould be further continued; be it therefore 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 the Rates and Duties granted, and the Drawbacks and Bounties allowed by the ſaid recited Acts, until and upon the Twenty-ninth Day of *September* One thouſand eight hundred and ſix, ſhall reſpectively continue and be in force throughout *Ireland*, from and after the ſaid Twenty-ninth Day of *September* One thouſand eight hundred and ſix, until and upon the Fifth Day of *July* One thouſand eight hundred and ſeven; and the ſaid recited Acts and the Duties thereby granted, ſo far as they are not altered or repealed by each other, and all the Powers and Proviſions, Articles, Clauſes, Matters, and Things contained in the ſaid recited Acts or any of them, ſhall be obſerved and complied with during the Term hereby granted, as fully and effectually as if the ſame had been by the ſaid recited Acts or any of them extended to the Term hereby granted, and as if the Term hereby granted had made Part of the ſaid recited Acts or any of them; and that the ſeveral Articles in reſpect whereof any Rate or Duty is granted or impoſed, or any Drawback or Bounty is allowed by the ſaid recited Acts or either of them, until and upon the Twenty-ninth Day of *September* One thouſand eight hundred and ſix, ſhall reſpectively be and remain liable to the Rates and Duties hereby continued or made payable on the ſame, and entitled to the Drawbacks and Bounties allowed in reſpect thereof, under the Regulations and Proviſions of the ſaid recited Acts reſpectively, from the ſaid Twenty-ninth Day of *September* One thouſand eight hundred and ſix, until and upon the Fifth Day of *July* One thouſand eight hundred and ſeven, according to the true Intent and Meaning of this Act.

46 G. 3. c. 62. Cuſtoms on Iron, Sugar, and Tea.

Duties under recited Acts continued to July 5, 1807.

Regulations in recited Acts ſhall remain in force till ſaid 5th July 1807.

II. And whereas an Act was made in the laſt Seſſion of Parliament, intituled, *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:* And whereas the ſaid recited Act was by an Act of this Seſſion of Parliament continued till the Twenty-ninth Day of *September* One thouſand eight hundred and ſix: And whereas an Act was made in the preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty certain Duties on Malt and Spirits made in* Ireland, which Duties were by the ſaid laſt recited Act to continue until the Twenty-ninth Day of *September* One thouſand eight hundred and ſix: And whereas it is expedient that the ſaid laſt recited Acts, and the Duties granted and the Drawbacks allowed by the ſaid recited Acts ſhould be further continued in Manner herein-after mentioned; be it therefore enacted, That the

45 G. 3. c. 22.

46 G. 3. c. 12.

46 G. 3. c. 67.

Duties

Duties granted by the said recited Act of the Forty-fifth Year on Spirits made or distilled in *Ireland*, and also the several Duties granted by the said recited Act of this present Session, intituled, *An Act for granting certain Duties on Malt and Spirits made in* Ireland, and the Drawbacks allowed by the said last recited Act, shall respectively continue and be in force throughout *Ireland*, from and after the said Twenty-ninth Day of *September* One thousand eight hundred and six, until and upon the Twenty-ninth Day of *September* One thousand eight hundred and seven; and the said recited Acts, so far as they are not altered or repealed by each other, or by any Act or Acts in force at the Time of the passing of this Act, and all the Powers and Provisions, Articles and Clauses, Matters and Things contained in the said recited Acts or any of them, so far as they are not altered or repealed as aforesaid, shall be observed and complied with during the Term hereby granted, as fully and effectually as if the same had been extended to the Term hereby granted, and as if the Term hereby granted had made Part of the said recited Acts or any of them.

Duties on Spirits under 45 G. 3. c. 22; and Duties on Malt and Spirits and Drawbacks under 46 G. 3. c. 67. further continued till September 29, 1807.

III. Provided always, and be it enacted, That whenever any Article is by Law entitled to a Bounty on the Importation or Exportation thereof from *Ireland*, no Duty shall be paid on the Importation or Exportation from *Ireland*, of any Article on which such Bounty shall be paid or allowed; any Thing in the said herein-before recited Acts or any of them, or in any other Act or Acts in force in *Ireland*, to the contrary notwithstanding.

Articles entitled to Bounty shall not be liable to Duty.

IV. And be it further enacted, That all Monies arising from the Duties granted or continued by the said several recited Acts, and hereby continued, and not by any of the said Acts appropriated or directed to be applied to any particular Use or Uses, Purpose or Purposes (the necessary Charges of raising and paying the same being deducted), shall be carried to, and made Part of the Consolidated Fund of *Ireland*.

Duties shall be carried to the Irish Consolidated Fund.

V. And whereas several Acts relating to the better Collection and Security of the Revenues of Customs and Excise in *Ireland* are near expiring, and it is expedient that the same or certain Parts thereof should be continued in Manner herein-after mentioned: Be it therefore enacted, That the several Acts herein-after recited, or so much and such Parts of them as are herein-after mentioned, and all and every the Powers, Authorities, Provisions, Regulations, Penalties, Forfeitures, Clauses, Matters, and Things in the said several recited Acts or any of them contained (except as herein-after is excepted, and except such Clauses and Provisions of any of the said recited Acts as have been amended or repealed by any Clause or Clauses in any other or others of the said recited Acts or by this Act, or any other Act or Acts) shall be and the same are hereby respectively further continued and shall be in force throughout *Ireland*; that is to say, an Act made in the Parliament of *Ireland* in the Thirty-seventh Year of the Reign of His present Majesty, intituled, *An Act for regulating and extending the Tobacco Trade, and for securing the Duties payable on the Import and Manufacture of Tobacco*, as the same is amended by an Act made in the Parliament of *Ireland* in the Fortieth Year

Recital of Acts for Collection and Regulation of Irish Revenues.

Tobacco, 37 G. 3. (I.) c. 42. as amended by 40 G. 3. (I.) c. 77.

Year of the Reign of His preſent Majeſty; and alſo ſo much of an Act made in the Parliament of *Ireland* in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, intituled, *An Act for regulating the Import, Export, and Sale of Coffee, and ſecuring the Duties payable thereupon*, as relates to the Import and Export of Coffee, and ſecuring the Duties thereon; and alſo ſo much of an Act made in the Parliament of *Ireland* in the Thirty-eighth Year of the Reign of His preſent Majeſty, intituled, *An Act to ſecure the Collection of the Duties on Auctions, and on Glaſs Bottles made in this Kingdom, and on Paper, printed, painted, or ſtained in this Kingdom to ſerve for Hangings or other Uſes, and to prevent Frauds therein*, as relates to the Duties on Auctions and Glaſs Bottles, and as the ſame is amended with reſpect to the ſaid Duties by Two Acts made in the Parliament of *Ireland* in the Thirty-ninth Year and Fortieth Year of the Reign of His preſent Majeſty; and alſo an Act made in the Parliament of *Ireland* in the Thirty-eighth Year of the Reign of His preſent Majeſty, intituled, *An Act to regulate the Trade of rectifying Spirits, and to prevent Frauds on His Majeſty's Revenue by Rectifiers of Spirits*, as the ſame is amended by an Act made in the Parliament of *Ireland* in the Thirty-ninth Year of the Reigh of His preſent Majeſty; and alſo an Act made in the Parliament of *Ireland* in the Fortieth Year of His preſent Majeſty's Reign, intituled, *An Act for the better Collection of all Duties on Hides and Skins tanned and dreſſed in Oil, and on Vellum and Parchment made in* Ireland, *and for preventing Frauds on His Majeſty's Revenue therein*; and alſo an Act made in the Parliament of *Ireland* in the Fortieth Year of the Reign of His preſent Majeſty, intituled, *An Act for regulating the Payment of Bounties on the Exportation of certain Manufactures of this Kingdom*; and alſo ſo much of an Act made in the Parliament of *Ireland* in the Fortieth Year of the Reign of His preſent Majeſty, intituled, *An Act for the better Regulation of and ſecuring the Duties payable on Licences to Perſons engaged in the ſeveral Trades therein mentioned, and to Hawkers and Pedlars, and the Duties on Playing Cards, and for ſecuring the Expences of diſtraining for the King's Rents, and for other Purpoſes*, as relates to the Duties on Playing Cards and to Licences for making Cards, and alſo ſo much of the ſaid laſt recited Act as does not relate to the other Licences in the ſaid Act mentioned; and alſo an Act made in the Parliament of *Ireland* in the Fortieth Year of the Reign of His preſent Majeſty, intituled, *An Act for the better regulating the iſſuing and granting of Permits and Certificates for the Conveyance and Protection of certain exciſeable Goods therein mentioned, and to prevent Frauds by Dealers in or Retailers of ſuch Goods*, as the ſame is amended by an Act of the laſt Seſſion of Parliament; and alſo ſo much of an Act made in the Parliament of the United Kingdom in the Forty-third Year of the Reign of His preſent Majeſty, intituled, *An Act to amend ſeveral Acts of Parliament for the better Collection and Security of His Majeſty's Revenue of Cuſtoms and Exciſe in* Ireland, *and for preventing Frauds therein, and to make further Regulations relating thereto*, as relates to the Duty on Auctions; and as relates to the making further Proviſion for the better regulating the iſſuing and granting of Permits and Certificates for the Conveyance and Protection of certain exciſeable Goods, and as relates to the diſcontinuing the working or uſing Pits or Vats by Tanners; and alſo ſo much of an Act made

Coffee. 37 G. 3. (I.) c. 52.

Auctions and Glaſs Bottles. 38 G. 3. (I.) c. 24. (§ 1, 28, and § 51.) as amended by 39 G. 3. (I.) c. 24. § 1. 40 G. 3. (I.) c. 87.

Rectifiers. 38 G. 3. (I.) c. 52. as amended by 39 G. 3. (I.) c. 58.

Hides and Skins. 40 G. 3 (I.) c. 9.

Bounties. 40 G. 3. (I.) c. 20.

Cards, &c. 40 G. 3. (I.) c. 63. § 19. and *ſeq.*

Permits. 40 G. 3. (I.) c. 68.

45 G. 3. c. 39.

General Regulation Act. 43 G. 3. c. 97.

§ 1, 2. Auctions.

§ 4--8. Permits.

§ 24. Tanners.

made in the Forty-fourth Year of the Reign of His preſent Majeſty, intituled, *An Act for making further Regulations for the better Collection and Security of His Majeſty's Revenue of Cuſtoms and Exciſe in* Ireland, *and for preventing Frauds therein*, as relates to Permits relative to exciſeable Goods and to Certificates by importing Merchants for Foreign Wine; and alſo an Act made in the laſt Seſſion of Parliament, intituled, *An Act to continue until the Twenty ninth Day of* September *One thouſand eight hundred and ſix, and amend ſeveral Acts for regulating the Collection of the Duties in* Ireland *on Fire Hearths, on Dwelling Houſes, on Coaches and other Carriages, on Male Servants, on Horſes, and on Dogs;* and alſo an Act made in the laſt Seſſion of Parliament, intituled, *An Act to continue until the Twenty-ninth Day of* September *One thouſand eight hundred and ſix, and amend ſeveral Acts for regulating and ſecuring the Collection of the Duties on Paper made in* Ireland, *and on Paper printed, painted, or ſtained in* Ireland, *to ſerve for Hangings or other Uſes*; and the ſaid Acts and every of them (except as aforeſaid) are hereby reſpectively continued until and upon the Twenty-ninth Day of *September* One thouſand eight hundred and ſeven; and all the ſaid recited Acts ſhall be obſerved and complied with during the Continuance of this Act, in the raiſing, collecting, levying, paying, and managing the ſeveral Duties of Cuſtoms, Exciſe, and Taxes, payable in *Ireland* under or by virtue of any Act or Acts in force and effect at the Time of the paſſing of this Act, as fully and effectually to all Intents and Purpoſes as if the ſaid Acts had been reſpectively extended to all the ſaid Duties, and to the Time herein mentioned; and as if all the ſaid Duties and the Time herein mentioned had been mentioned and contained in the ſaid recited Acts or any of them.

General Regulation Act, 44 G. 3. c. 103. § 16. 17. Permits.

House and Window Taxes, &c. 45 G. 3. c. 105.

Paper. 45 G. 3. c. 106.

Recited Acts continued till September 29, 1807, (except as altered or repealed by other Acts.)

VI. Provided always, and be it enacted, That ſo much of the ſaid recited Act made in the laſt Seſſion of Parliament, for regulating the Collection of the Duties on Fire Hearths, Dwelling Houſes, Coaches, Carriages, Male Servants, Horſes, and Dogs, as relates to that Part of the Affidavit to be made in certain Caſes by the Occupier of any Tenement or Houſe in *Ireland*, not having more than Six Windows or Lights, which requires ſuch Occupier to ſwear that he has not any Goods or Chattels to the Value of Ten Pounds over and above all juſt Debts, ſhall be, and the ſame is hereby repealed.

Affidavit required by 45 G. 3. c. 106. § 15. repealed, as to Value of Occupiers Goods.

VII. And be it further enacted, That an Act made in the Parliament of *Ireland*, in the Thirty-ſixth Year of the Reign of His preſent Majeſty, intituled, *An Act for continuing and amending the ſeveral Acts for the further Improvement and Extenſion of the Fiſheries on the Coaſts of this Kingdom*; and alſo an Act made in the Parliament of *Ireland*, in the Seſſion of Parliament held in the Thirteenth and Fourteenth Years of the Reign of His preſent Majeſty, intituled, *An Act to explain and amend an Act, paſſed in this Seſſion of Parliament, intituled,* '*An Act for granting Annuities in the Manner* ' *therein provided, to ſuch Perſons as ſhall voluntarily ſubſcribe towards the* ' *raiſing a Sum not exceeding the Sum of Two hundred and ſixty-five thouſand* ' *Pounds;*' which ſaid recited Acts have by ſeveral ſubſequent Acts been continued, and are in force, until and upon the Twenty-ninth Day of *September*

36 G. 3. (I.) c. 52. Fiſheries.

13, 14 G. 3. (I.) c. 7. Tontines.

Continued until September 29, 1807.

September One thouſand eight hundred and ſix, ſhall be and the ſame are hereby further continued, and ſhall be in force, in *Ireland*, from the ſaid Twenty-ninth Day of *September* One thouſand eight hundred and ſix, until and upon the Twenty-ninth Day of *September* One thouſand eight hundred and ſeven.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1806.