

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. LVI.

An Act to amend an Act of the laſt Seſſion of Parliament for continuing and amending ſeveral Acts for regulating and ſecuring the Collection of the Duties on Spirituous Liquors diſtilled in *Ireland*, and the Warehouſing of ſuch Spirits for Exportation.

[9th *June* 1806.]

WHEREAS an Act was paſſed 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 Spirituous Liquors diſtilled in* Ireland, *and the Warehouſing of ſuch Spirits for Exportation:* And whereas it is expedient to amend the ſaid Act; 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, from and after the Twenty-firſt Day of *June* One thouſand eight hundred and ſix, in lieu and in ſtead of any Charge on any Diſtiller, in reſpect of any Number of Charges of Singlings or Low Wines for any Still, for Twenty-four working Days, under or by virtue of the ſaid recited Act, every Diſtiller in *Ireland* ſhall, for every Twenty-four working Days while any Still ſhall continue working, or be chargeable as working, after the ſaid Twenty-firſt Day of

45 G. 3. c. 104.

After June 21, 1806, the Number of Monthly Charges on each Still shall be made as herein mentioned, instead of the Charges under 45 G. 3. c. 104. § 48.

June One thousand eight hundred and six, and during the Continuance of this Act, be charged with and pay Duty for such Quantity of Spirits as might be produced (according to the Rates in the said recited Act mentioned), from the several Numbers of Charges of Singlings or Low Wines hereinafter severally set forth, for and in respect of each and every Still being of the several Contents following, that is to say; from Fifty-six Charges of Low Wines or Singlings for every Still under seven hundred and fifty Gallons Content, and not less than Five hundred Gallons Content; from Fifty-four such Charges for every Still under One thousand Gallons Content, and not less than Seven hundred and fifty Gallons Content; from Forty-eight such Charges for every Still under One thousand two hundred and fifty Gallons Content, and not less than One thousand Gallons Content; from Forty-four such Charges for every Still under One thousand five hundred Gallons Content, and not less than One thousand two hundred and fifty Gallons Content; from Forty-two such Charges for every Still under One thousand seven hundred and fifty Gallons Content, and not less than One thousand five hundred Gallons Content; from Forty such Charges for every Still under Two thousand Gallons Content, and not less than One thousand seven hundred and fifty Gallons Content; from Thirty-nine such Charges for every Still under Two thousand two hundred and fifty Gallons Content, and not less than Two thousand Gallons Content; from Thirty-seven such Charges for every Still under Two thousand five hundred Gallons Content, and not less than Two thousand two hundred and fifty Gallons Content; from Thirty-six such Charges for every Still under Two thousand seven hundred and fifty Gallons Content, and not less than Two thousand five hundred Gallons Content; from Thirty-five such Charges for every Still under Three thousand Gallons Content, and not less than Two thousand seven hundred and fifty Gallons Content; from Thirty-three such Charges for every Still of Three thousand Gallons Content or upwards; and so in Proportion for any less Number of Working Days than Twenty-four, which such Still shall continue working or be chargeable as working under the said recited Act during the Continuance of this Act: And every such Distiller shall also be charged with and pay Duty for as much more Spirits as might be produced (according to the Rates in the said recited Act mentioned), from all Pot Ale, Wash, Low Wines, or Singlings, which such Distiller shall actually distil within any such Period of Twenty-four Working Days or any less Number of Working Days as aforesaid, during the Continuance of this Act.

Bounties under 45 G. 3. c. 104. § 74. shall cease after 21 June 1806.

II. And be it further enacted, That the Bounties payable to Distillers under the said recited Act, on Account of the Size or Contents of any Still or Stills used by such Distiller shall not be paid or payable to any Distiller in respect of any Spirits which shall be distilled after the Twenty-first Day of *June* One thousand eight hundred and six; and that, from and after Payment of all Bounties in respect of Spirits distilled before the said Twenty-first Day of *June* One thousand eight hundred and six, so much of the said recited Act as grants the said Bounties shall be, and the same is hereby repealed; any Thing in the said recited Act to the contrary notwithstanding.

Bounties on Spirits distilled after 21 June 16 per Cent. on Stills of 1500 Gallons

III. And be it further enacted, That, during the Continuance of this Act every Distiller in *Ireland*, who shall make use of any Still the Body whereof, without the Head or any other Appendage thereto, shall contain One thousand five hundred Gallons or upwards, shall be allowed and paid by the Collector

lector of Exciſe of the Diſtrict, out of any Money in his Hands, a Bounty after the Rate of Sixteen Pounds for every One hundred Pounds of the Amount of the Duties on Spirits paid by ſuch Diſtiller, in reſpect of any Spirits diſtilled after the ſaid Twenty-firſt Day of *June* One thouſand eight hundred and ſix; and every Diſtiller in *Ireland*, who ſhall make uſe of any Still the Body whereof, without the Head or any other Appendage thereto, ſhall contain One thouſand Gallons and ſhall not contain One thouſand Five hundred Gallons, ſhall be allowed and paid in like Manner, a Bounty after the Rate of Eight Pounds for every One hundred Pounds of the Amount of the Duties on ſuch Spirits, paid by ſuch Diſtiller: Provided always, that if any Diſtiller ſhall have or make uſe of more than One Still, ſuch Diſtiller ſhall be allowed a Bounty on the whole Amount of the Duties paid by ſuch Diſtiller after the Rate payable in reſpect of the Still of the ſmalleſt Size.

or upwards, and 8 per Cent. on Stills of 1000 Gallons, &c.

IV. And be it further enacted, That every Charge by this Act directed to be made on any Diſtiller, and the Duty in reſpect thereof, ſhall be made and returned by the Officer, and the ſaid Duty ſhall be paid by the Diſtiller, and the Bounties made payable by this Act ſhall be made and paid to Diſtillers, in ſuch Manner and under and ſubject to ſuch Rules, Regulations, Penalties, and Forfeitures, as are contained in the ſaid recited Act, except ſo far as the ſame are expreſsly altered or repealed by this Act; and that all ſuch Rules, Regulations, Penalties, and Forfeitures, (except as aforeſaid), ſhall be applied in the charging, levying, collecting, and recovering all ſuch Duties, and in the paying ſuch Bounties, as fully and effectually, to all Intents and Purpoſes, as if the ſaid Rules, Regulations, Penalties, and Forfeitures were repeated and re-enacted in this Act.

Duties and Bounties ſhall be paid under Regulations of recited Act.

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

Act may be amended.

VI. And be it further enacted, That this Act ſhall continue in force until the Twenty-ninth Day of *September* One thouſand eight hundred and ſix.

Continuance of Act.

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