ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

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C A P. LXVII.

An Act for granting to His Majeſty certain Duties upon Malt and Spirits made in *Ireland*.

[20th *June* 1806.]

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,

Malt in Store 1s. per Barrel, in Addition to former Duties;

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 Second Day of *June* One thouſand eight hundred and ſix, and which ſhall have been charged or chargeable with the Duty payable thereon under or by virtue of any Act or Acts in force in *Ireland* immediately before the paſſing of this Act, a Duty of One Shilling *Britiſh* Currency in Addition to the Duty with which the ſame ſhall have been ſo charged or chargeable:

On Malt made after 2d June 1806, 10s. per Barrel Britiſh Currency, in lieu of former Duties;

For and upon every Barrel of Malt, ground or unground, which, at any Time or Times from and after the ſaid Second Day of *June* One thouſand eight hundred and ſix, ſhall be made of Barley or any other Corn or Grain in *Ireland*, by any Perſon or Perſons whomſoever, whether the ſame ſhall be or ſhall not be for Sale, the Sum of Ten Shillings Britiſh Currency, and ſo proportionably for any greater or leſs Quantity; to be paid by the Maker or Makers thereof reſpectively, in lieu of all Duty payable thereon under or by virtue of any Act or Acts in force in *Ireland* immediately before the paſſing of this Act:

1d. per Gallon on Spirits in Stock;

For and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, made or diſtilled in *Ireland*, and not rectified, which ſhall have been or ſhall be in the Poſſeſſion of any Diſtiller, Rectifier of Spirits, or Spirit Factor in *Ireland*, on or after the ſaid Second Day of *June* One thouſand eight hundred and ſix, and which ſhall have been charged or chargeable with the Duty payable thereon under or by virtue of any Act or Acts in force in *Ireland* immediately before the paſſing of this Act, a Duty of One Penny *Britiſh* Currency in addition to the Duty with which ſuch Spirits ſhall have been ſo charged or chargeable:

And 4s. 1d. Britiſh Currency per Gallon on warehouſed Spirits taken out for Home Conſumption;

For and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, made or diſtilled in *Ireland*, and which, having been warehouſed in *Ireland* purſuant to Law, ſhall, at any Time after the ſaid Second Day of *June* One thouſand eight hundred and ſix, be taken out of Warehouſe for Home Conſumption in *Ireland*, the Sum of Four Shillings and One Penny *Britiſh* Currency, in lieu of all Duty of Exciſe on Spirits payable thereon under or by virtue of any Act or Acts in force in *Ireland* immediately before the paſſing of this Act.

Countervailing Duties on Britiſh Beer and Spirits imported into Ireland;

II. And whereas it is expedient, purſuant to the Proviſions of the Acts for the Union of *Great Britain* and *Ireland*, that in reſpect of the increaſed and additional Duties by this Act impoſed on Malt made in *Ireland*, increaſed countervailing Duties ſhould be charged upon Beer or Ale and Spirits reſpectively made in *Great Britain* and imported from thence into *Ireland*, ſufficient to countervail the ſaid increaſed and additional Duties on Malt in *Ireland* under this Act; be it therefore enacted, That, from and after the ſaid Second Day of *June* One thouſand eight hundred and ſix, there ſhall be charged on all ſuch Beer or Ale, and Spirits, the ſeveral Countervailing Duties following, in lieu and full Satisfaction of all Countervailing Duties whatever payable upon ſuch Beer or Ale or Spirits, under or by virtue of any Act or Acts of Parliament in force in *Ireland* immediately before the paſſing of this Act; that is to ſay,

On Beer and Ale;

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*,

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Ireland, the Sum of Seven Shillings and Eight-pence Farthing *Britiſh* Currency, in lieu of all Duty payable thereon under or by virtue of any Act or Acts in force in *Ireland* immediately before the paſſing of this Act:

On Spirits.

For and upon every Gallon of Spirits being of the Manufacture of *Great Britain* and imported from thence into *Ireland*, the Sum of Five Shillings and Three-pence *Britiſh* Currency, in lieu of all Duty payable thereon under or by virtue of any Act or Acts in force in *Ireland* immediately before the paſſing of this Act; and that upon the Exportation from *Ireland* to *Great Britain* of any Beer or Ale made or brewed in *Ireland* from Malt on which the Duties payable under this Act ſhall have been fully paid and ſatisfied, and on the Exportation from *Ireland* to *Great Britain* of Spirits diſtilled in *Ireland*, and which ſhall not have been warehouſed in *Ireland*, there ſhall be reſpectively allowed and given a Drawback equal in Amount to the ſaid Countervailing Duty hereby granted on Beer or Ale and Spirits reſpectively made in *Great Britain* and imported from thence into *Ireland*, in lieu of all Drawbacks payable under or by virtue of any Act or Acts in force in *Ireland* immediately before the paſſing of this Act, in reſpect of ſuch Beer or Ale and Spirits reſpectively exported from *Ireland* to *Great Britain*.

Drawback on Beer exported, except to Great Britain.

III. And be it further enacted, That there ſhall be paid to every Perſon who ſhall export from *Ireland* (except to *Great Britain*) Strong Beer or Ale made or brewed in *Ireland* from Malt on which the Duties payable under this Act ſhall have been fully paid and ſatisfied, a Drawback or Allowance of Seven Shillings and Eight pence Farthing for every Thirty-two Gallons of ſuch Strong Beer or Ale, in lieu of all Drawbacks or Allowances thereon, under or by virtue of any Act or Acts in force in *Ireland* immediately before the paſſing of this Act.

Increaſed Drawbacks payable on Beer only when brewed from Malt charged under this Act.

IV. Provided always, and be it enacted, That the Drawbacks or Allowances now payable by Law on Beer or Ale exported from *Ireland* to *Great Britain* or elſewhere, ſhall continue to be paid and allowed on all Beer or Ale ſo exported, having been made or brewed in *Ireland* from Malt on which the additional or increaſed Duty impoſed by this Act ſhall not have been fully paid and ſatisfied; and that the increaſed Drawbacks and Allowances by this Act made payable ſhall not be paid or allowed on any Beer or Ale ſo exported, unleſs it ſhall appear to the Satisfaction of the Commiſſioners of Cuſtoms in *Ireland* that the additional or increaſed Duty by this Act impoſed was paid on the Malt for which ſuch Beer or Ale was brewed or made.

Drawback on Spirits exported except to Great Britain.

V. And be it further enacted, That every Perſon who ſhall, from and after the paſſing of this Act, export to any Place (except to *Great Britain*) any Spirits made or diſtilled in *Ireland*, and which ſhall not have been warehouſed in *Ireland*, ſhall be entitled to and ſhall receive for every Gallon of ſuch Spirits, as and for a Drawback in reſpect of the whole Duty of Exciſe, as well that on Spirits as on Malt, paid for in reſpect of the ſaid Spirits, the ſeveral and reſpective Sums following; that is to ſay, of ſuch Spirits as ſhall be of a Strength equal to Proof Spirits on any Hydrometer which ſhall be approved of by the Commiſſioners for executing the Office of

of Lord High Treaſurer of *Ireland*, the Sum of Three Shillings and Ten-pence Halfpenny; and of ſuch Spirits as ſhall be of a Strength not leſs than a Strength equal to Five Degrees or Ten *per Centum* over ſuch Hydrometer Proof, the Sum of Four Shillings and Sixpence Halfpenny; and of ſuch Spirits as ſhall be of a Strength not leſs than a Strength equal to Ten Degrees or Twenty *per Centum* over ſuch Hydrometer Proof, the Sum of Five Shillings and Three-pence; and that if the Spirits ſo to be exported ſhall be of a greater Strength than Ten Degrees or Twenty *per Centum* over ſuch Hydrometer Proof, there ſhall be paid for every Degree which the ſaid Spirits ſhall exceed the Strength before mentioned a further Drawback after the Rate of Two Pounds for every One Hundred Pounds of the Amount of ſuch Drawback of Five Shillings and Three-pence, and ſo in Proportion for any greater or leſs Quantity; and that the ſaid Drawbacks ſhall be in lieu of all Drawbacks on ſuch Spirits ſo exported under or by virtue of any Act or Acts in force in *Ireland* immediately before the paſſing of this Act.

Drawback on Spirits warehouſed after the ſaid 2d Day of June, and exported from Ireland, 10d. per Gallon.

VI. And be it further enacted, That on the Exportation from *Ireland* of any Spirits made or diſtilled in *Ireland*, and which ſhall be or ſhall have been warehouſed in *Ireland* at any Time after the ſaid Second Day of *June* under or by virtue of any Act or Acts in force in *Ireland*, there ſhall be paid and allowed a Drawback of Ten-pence *Britiſh* Currency upon every Gallon of ſuch Spirits in reſpect of the Duty paid on the Malt uſed and conſumed in the making of ſuch Spirits, in lieu of all former Drawbacks in reſpect of the Duty paid on the Malt uſed and conſumed in the making of Spirits diſtilled and warehouſed in *Ireland* and exported from thence.

Account of the Stock of Malt and Spirits ſhall be taken by the Exciſe Officer and a Return made to the Collector of the Diſtrict.

VII. And, in order to ſecure the additional Duties on Malt and Spirits by this Act impoſed, be it enacted, That any Officer or Officers of Exciſe in *Ireland* ſhall and may take an Account of the juſt and true Quantity of all Malt, whether ground or unground, in the Poſſeſſion of any Perſon in *Ireland*, and of all Spirits in the Stock, Cuſtody, or Poſſeſſion of any Diſtiller or Spirit Factor in *Ireland*, and of all Spirits not rectified in the Stock, Cuſtody, or Poſſeſſion of any Rectifier of Spirits in *Ireland*, on or after the ſaid Second Day of *June* One thouſand eight hundred and ſix, on which the ſaid additional Duties ſhall not have been reſpectively charged, in ſuch Manner as ſuch Officer or Officers is or are now required by Law to take an Account of any Malt or Spirits, 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 Spirits, and of the Amount of the ſaid Duties reſpectively paid or payable thereon over and above the Duty theretofore paid or payable thereon; and ſuch Return or Report ſhall be a Charge on every ſuch Perſon reſpectively.

Duties on ſuch Malt ſhall be paid within one Month or on Removal.

VIII. And be it further enacted, That all Perſons charged with the ſaid additional Duties on Malt and Spirits reſpectively, ſhall, within One Month from the Time they ſhall be charged therewith, pay to the Collector of the Diſtrict all ſuch Duty as ſhall be due from them reſpectively, for

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or on account of any such Duty, unless such Malt or Spirits shall be sooner removed, in which Case the said additional Duties shall be paid for all such Malt and Spirits respectively before the same shall be removed, and before any Permit for removing or conveying the same shall be granted.

Penalty for Default of Payment Double Duty and 20l.

IX. And be it further enacted, That all such Persons so having Malt or Spirits in their Possession, who shall not within the Time aforesaid pay the Duty so charged on all such Malt or Spirits respectively, or shall remove any such Malt or Spirits without having paid or cleared the said additional Duty respectively, or in whose Stock Account kept by any Officer of Excise there shall appear to have been any Decrease of such Malt or Spirits without having obtained from the proper Officer a Permit or Permits authorizing the Removal of the Malt or Spirits so deficient, shall be liable to and shall pay Double the Amount of Duty chargeable on such Malt or Spirits respectively, and shall also forfeit the Sum of Twenty Pounds for each Offence.

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

X. And be it further enacted, That the several Duties and Drawbacks by this Act granted and allowed, and all Penalties in respect thereof, 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, levying, collecting, 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 the settling of 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 the Warehousing of such Spirits for Exportation; 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 of His said late Majesty King *Charles* the Second, or any other Act or Acts as aforesaid, is provided.

Money to be carried to Consolidated Fund.

XI. 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.

XII. 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 be received by any Officer or Officers of the Treasury of *Ireland*, for or on account 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.

Act may be altered or repealed this Session.

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

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