

ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. CXV.

An Act to grant to His Majesty Countervailing Duties on Spirits imported into *Ireland* from *Scotland*; and to allow Equivalent Drawbacks on Spirits exported from *Ireland* to *Scotland*.

[30th *June* 1808.]

Most Gracious Sovereign,

WHEREAS it is expedient, pursuant to the Provisions of the Acts for the Union of *Great Britain* and *Ireland*, that, in respect of the Duties imposed upon Malt and Sugar and Spirits made therefrom respectively in *Ireland*, Duties should be charged on Spirits imported into *Ireland* from *Scotland*, sufficient to countervail the said Duties on Malt and Spirits made in *Ireland*; may it therefore please 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 passing of this Act, there shall be raised, granted, levied, collected, and paid unto His Majesty, His Heirs and Successors, upon all Spirits imported into *Ireland* from any Part of *Scotland*, the several Countervailing Duties following, in lieu and full Satisfaction of all Countervailing Duties whatever payable on such Spirits, under or by virtue of any Act or Acts in force in *Ireland* immediately before the passing of this Act, that is to say;

Countervailing Duties on Spirits imported into Ireland from Scotland, viz. per Gallon

Sugar Spirits 8 s. 5 d.

For and upon every Gallon of Spirits diſtilled from Sugar, and imported into *Ireland* from any Part of *Scotland*, a Countervailing Duty of Eight Shillings and Five-pence *Britiſh* Currency:

other Spirits (not being Foreign) 5 s. 8 d.

And for and upon every Gallon of all other Spirits (not being Foreign Spirits), imported into *Ireland*, from any Part of *Scotland*, a Countervailing Duty of Five Shillings and Eight-pence *Britiſh* Currency.

Equivalent Drawbacks on Spirits exported from Ireland to Scotland.

II. And be it further enacted, That on the Exportation from *Ireland* to any Part of *Scotland*, of any Spirits for or in reſpect of which the internal Duties impoſed by any Act made or to be made in this preſent Seſſion of Parliament, ſhall have been fully paid and ſatisfied in *Ireland*, there ſhall reſpectively be allowed and paid a Drawback equal in Amount to the reſpective Countervailing Duties, by this Act granted on the like Spirits reſpectively, imported into *Ireland* from *Scotland*, in lieu of all Drawbacks payable in reſpect of ſuch Spirits exported from *Ireland* to *Scotland*, under or by virtue of any Act or Acts in force in *Ireland*, immediately before the paſſing of this Act.

Duties and Drawbacks ſhall be levied and allowed as former Countervailing Duties and Drawbacks.

III. And be it further enacted, That the ſeveral Duties and Drawbacks by this Act granted, allowed, and made payable, ſhall be raiſed, levied, collected, paid, allowed, ſued for and recovered, and applied in the ſame Manner, and under all ſuch Powers and Authorities, and by all ſuch Ways and Methods, and according to all ſuch Rules and Directions, and under all ſuch Penalties and Forfeitures as are appointed, directed, and expreſſed, for the raiſing, collecting, paying, levying, allowing, and managing the Countervailing Duties on Spirits imported from *Ireland* to *Scotland*, under any Act or Acts in force immediately before the paſſing of this Act.

LONDON: Printed by George Eyre and Andrew Strahan, Printers to the King's moſt Excellent Majeſty. 1808.