

ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. LXXX.

An Act to continue until the Fifth Day of *July* One thousand eight hundred and nine, and to amend, several Acts for granting certain Rates and Duties, and for allowing certain Drawbacks and Bounties on Goods, Wares, and Merchandize imported into and exported from *Ireland*; and to grant new Duties on the Importation of *East India* Sugar and Foreign Spirits; and to reduce the Duty on *British* Plantation Coffee imported. [23d *June* 1808.]

WHEREAS an Act was made in the Forty-fifth Year of His present Majesty's Reign, 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 an Act was made in the Forty-sixth Year of His present Majesty's Reign, intituled, *An Act for granting unto 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 the said recited Acts are by several Acts passed in the Forty-sixth Year of His present Majesty's Reign, and in the last Session of Parliament further continued, and are in force until and upon the Fifth Day of *July* One thousand eight hundred and eight: And whereas 45 G. 3. c. 18. 46 G. 3. c. 62. 46 G. 3. c. 12. 46 G. 3. c. 120. f. 1. 47 G. 3. Sess. 2. c. 1.

whereas an Act was made in the laſt Seſſion of Parliament, intituled, *An Act to grant to His Majeſty until the Fifth Day of* July *One thouſand eight hundred and eight, certain Duties on the Importation, and to allow Drawbacks on the Exportation of certain Goods, Wares, and Merchandize into and from* Ireland; and 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, ſhould be further continued in Manner herein-after mentioned; 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, or any of them, until and upon the Fifth Day of *July* One thouſand eight hundred and eight, ſhall reſpectively continue and be in force throughout *Ireland* upon, from, and after the ſaid Fifth Day of *July* One thouſand eight hundred and eight, until and upon the Fifth Day of *July* One thouſand eight hundred and nine, except ſuch Drawbacks and Bounties on the Exportation of Sugar of the *Britiſh* Plantations, and on refined Sugar, under the ſaid recited Acts, or any of them, as are provided for by an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled, *An Act to provide more effectually for regulating the Drawbacks and Bounties on the Exportation of Sugar from* Ireland, *and for allowing* Britiſh *Plantation Sugar to be warehouſed in* Ireland *until the Twenty-fifth Day of* March *One thouſand eight hundred and eight*, and which ſaid laſt recited Act is by an Act of this preſent Seſſion of Parliament continued to the Twenty-fifth Day of *March* One thouſand eight hundred and nine: And that the ſaid firſt recited Acts, except as aforeſaid, and ſo far as they are not altered or repealed by each other, or by this Act or any other Act, 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 ſaid Duties, Drawbacks, and Bounties, and the ſaid Powers, Proviſions, Articles, Clauſes, Matters, and Things 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 continued, or any Drawback or Bounty is allowed by the ſaid recited Acts, or any of them, until and upon the Fifth Day of *July* One thouſand eight hundred and eight, ſhall reſpectively be and remain liable to the Rates and Duties, and ſhall be entitled to the Drawbacks and Bounties (except as aforeſaid) allowed in reſpect thereof, under the Regulations and Proviſions of the ſaid recited Acts reſpectively, upon, from, and after the Fifth Day of *July* One thouſand eight hundred and eight, until and upon the Fifth Day of *July* One thouſand eight hundred and nine, according to the true Intent and Meaning of this Act.

Duties and Drawbacks under recited Acts continued to 5th July 1809.

Except Drawbacks and Bounties on Sugar provided for by 47 G. 3. Seſſ. 1. c. 19. continued by 48 G. 3. c. 17.

Regulations in ſaid recited Acts continued to ſaid 5th July 1809.

II. 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.

III. And

III. And be it further enacted, That from and after the Fifth Day of *July* One thouſand eight hundred and eight, until and upon the Fifth Day of *July* One thouſand eight hundred and nine, upon the Exportation from *Ireland*, except to *Great Britain*, of any Salt, the Produce or Manufacture of *Great Britain* or *Ireland*, there ſhall be paid and allowed the Drawbacks following; that is to ſay, For every Buſhel of Salt, the Produce or Manufacture of *Ireland*, weighing Fifty-ſix Pounds, the Sum of Two Shillings *Iriſh* Currency; for every Buſhel of White Salt, the Produce or Manufacture of *Great Britain*, weighing Fifty-ſix Pounds, the Sum of Two Shillings *Iriſh* Currency; and that the ſaid Drawbacks ſhall be paid and allowed in like Manner, and under like Regulations as other Drawbacks are paid and allowed under and by virtue of any Act or Acts in force in *Ireland*; and that all Salt on which ſuch Drawback ſhall be claimed ſhall be exported, ſubject to the Regulations and Proviſions contained in an Act made in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled, *An Act more effectually to regulate the Collection of the Duties on Goods, Wares, and Merchandize imported or exported into or from* Ireland, *and the Payment of Bounties, Allowances, and Drawbacks thereon*, or in any other Act or Acts in force in *Ireland*.

Drawback on Britiſh and Iriſh Salt exported.

Such Salt ſhall be exported under Regulations in 46 G. 3. c. 87. ſ. 71.

IV. And be it further enacted, That from and after the Fifth Day of *July* One thouſand eight hundred and eight, until and upon the Fifth Day of *July* One thouſand eight hundred and nine, there ſhall be granted, raiſed, levied, and paid unto and to the Uſe of His Majeſty, His Heirs and Succeſſors, in lieu and inſtead of the Duties and Drawbacks in reſpect of Sugar the Growth, Produce, or Manufacture of the *Eaſt Indies*, under the ſaid recited Act of the Forty fifth Year, the Duty and Drawback following; that is to ſay, Upon the Importation into *Ireland* of any Sugar of the Growth, Produce, or Manufacture of the *Eaſt Indies*, having been imported into *England* by the United Company of Merchants trading to the *Eaſt Indies*, there ſhall be paid for every Hundred Weight of Sugar ſo imported the Sum of One Pound Nine Shillings and Eight-pence Halfpenny *Britiſh* Currency: And that upon the Exportation of any ſuch Sugar from *Ireland* (except to *Great Britain*) on which the ſaid Duty of One Pound Nine Shillings and Eight-pence Halfpenny ſhall have been paid, a Drawback of the whole Duty ſo paid ſhall be given and allowed.

Duty on Eaſt India Sugar imported 1l. 9s. 8½d. per cwt. and Drawback of the Whole on Exportation.

V. And be it further enacted, That from and after the Tenth Day of *October* One thouſand eight hundred and eight, no higher Duty than Seven-pence *Britiſh* Currency *per* Pound Weight ſhall be payable on Coffee the Growth or Produce of the *Britiſh* Colonies in the *Weſt Indies*, imported into *Ireland*.

Duty on Britiſh Plantation Coffee reduced to 7d. per lb.

VI. And be it further enacted, That from and after the Tenth Day of *June* One thouſand eight hundred and eight, until and upon the Fifth Day of *July* One thouſand eight hundred and nine, there ſhall be granted, raiſed, levied, collected, and paid, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon every Gallon of Rum, Brandy, Geneva, or other Foreign Spirits, perfectly made, and not exceeding the Strength of One to Ten over Hydrometer Proof, which on the ſaid Tenth Day of *June* ſhall be in any of His Majeſty's Stores in *Ireland*, or which ſhall on or after the ſaid Tenth Day of *June* be imported into *Ireland*, or which having been imported before the ſaid Tenth Day of *June* ſhall not have

Duty on Foreign Spirits in Warehouſe on the 10th of June, or imported on the ſaid Day or afterwards, 10d. additional.

have been entered, a Duty of Ten-pence *Britiſh* Currency, and ſo in Proportion for a greater or leſs Quantity; and for every Gallon of ſuch Spirits above the Strength aforeſaid, which ſhall be in His Majeſty's Stores, or which ſhall be imported into *Ireland*, a Duty, in Proportion to the Duty payable for Spirits of the Strength aforeſaid, of the ſame Denomination, according to the comparative Degree of Strength of ſuch Spirits; which ſaid Duties ſhall be over and above all other Duties impoſed on ſuch Spirits by virtue of any Act or Acts in force in *Ireland* at the Time of the paſſing of this Act: And that upon the Exportation of any ſuch Spirits from *Ireland*, on which the ſaid additional Duty ſhall have been paid, a Drawback of the whole Duty ſo paid ſhall be given and allowed.

Duties and Drawbacks ſhall be managed as former Duties, &c.

VII. And be it further enacted, That the ſaid Duties and Drawbacks by this Act granted and allowed ſhall be raiſed, levied, paid, and allowed in like Manner, and under the like Regulations as former Duties and Drawbacks on the Importation or Exportation of like Articles are collected, raiſed, levied, paid, and allowed, under or by virtue of any Act or Acts in force in *Ireland*.

Duties to be carried to the Iriſh Conſolidated Fund.

VIII. And be it further enacted, That all Monies ariſing from the Duties granted or continued by the ſaid ſeveral recited Acts and this Act, and which are 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*.

Act may be altered or repealed this Seſſion.

IX. And be it further enacted, That this Act, and the ſeveral Acts hereby continued, and every or any of them, may be altered, amended, or repealed by any Act or Acts to be made in this preſent Seſſion of Parliament.

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