

ANNO QUADRAGESIMO NONO

GEORGII III. REGIS.

CAP. XXXIII.

An Act to grant an Excise Duty on Spirits made or distilled from Sugar in *Ireland*, during the Prohibition of Distillation from Corn or Grain there, in lieu of the Excise Duty now chargeable thereon, and to allow a Drawback on the Export thereof to Foreign Parts. [28th *April* 1809.]

WHEREAS the Distillation of Spirits from Corn or Grain in *Ireland* is prohibited by Law for a limited Time; 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, during the Time in which the Distillation of Spirits from Corn or Grain in *Ireland* shall be so prohibited, there shall be raised, levied, collected, paid, and satisfied unto, and to the Use of His Majesty, His Heirs and Successors, for and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, which at any Time or Times during such Prohibition shall be made or distilled in *Ireland* from Sugar, by any Person or Persons whatsoever, or for which any Distiller shall be chargeable by Law, the Sum of Two Shillings and Ten-pence Half-penny *British* Currency and no more, in lieu of the Excise Duty of Five Shillings and Eleven-pence Half-penny *British* Currency, granted on such Spirits by an Act made in the last Session of Parliament, intituled, *An Act to grant to His Majesty Duties upon Malt made in* Ireland, *and upon Spirits made or distilled in* Ireland, *and to allow certain Drawbacks on the Exportation thereof*; and that for every Gallon of such

During the Prohibition of Distillation from Corn, there shall be levied, on every Gallon of Spirits distilled from Sugar, 2*s.* 10½*d.* British, in lieu of the Duty of 5*s.* 11½*d.* granted by 48G. 3. c. 78. and a Drawback of 5*s.* 8*d.*

per Gallon shall be allowed on the Exportation (except to Great Britain), &c.

such Spirits which shall have been distilled during such Prohibition as aforesaid, and which shall be exported from *Ireland*, to any Place except to *Great Britain*, and which shall not be exported from Warehouse in *Ireland*, there shall be allowed and paid a Drawback of Five Shillings and Eightpence, and no more.

The Duty and Drawback shall be levied and paid as in the Manner prescribed by recited Act.

II. And be it further enacted, That the Duty and Drawback by this Act made payable and allowable, shall be raised, levied, collected, paid, and allowed in like Manner, and under all such Powers, Authorities, and Provisions, as are contained in the said recited Act of the last Session of Parliament, with respect to the Duties and Drawbacks on Spirits distilled from Sugar granted, allowed, and made payable, under and by virtue of the said recited Act, as fully and effectually to all Intents and Purposes, as if the several Powers, Authorities, and Provisions, of the said recited Act had been and were repeated and re-enacted in this present Act.

Distillers to be charged after the Rate of 18½ Gallons of Spirits for every 100 Gallons of Wash decreased.

III. And be it further enacted, That in lieu and instead of any Charge on any Decrease of Wash produced from Sugar under any Act or Acts of Parliament in force in *Ireland* at the Time of the passing of this Act, the Officer of Excise keeping an Account of Wash in the Distillery of any Distiller in *Ireland* shall, on any Decrease of Wash produced from Sugar, charge the Distiller for a Quantity of Spirits calculated after the Rate of Eighteen Gallons and a Half of Spirits for every One hundred Gallons of Wash so decreased, and so in Proportion for any greater or less Quantity of Wash.

Act may be altered or repealed this Session.

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

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