ANNO QUADRAGESIMO NONO

GEORGII III. REGIS.

CAP. LXXIII.

An Act to grant to His Majesty Duties upon Spirits made or distilled in *Ireland*, and upon *British* Spirits imported into *Ireland*, and upon Licences to sell Spirituous Liquors in *Ireland* in Quantities not less than Two Gallons. [10th *June* 1809.]

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, 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 the Duty of Excise charged and payable under and by vitrue of any Act or Acts in force in *Ireland* immediately before the passing of this Act, for and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, made or distilled in *Ireland* from Corn malted or unmalted or from Sugar, or for which any Distiller in *Ireland* is chargeable by Law, and also the Duty on the Importation into *Ireland* from *Great Britain* on every Gallon of Spirits made or distilled from Corn or Grain, or Sugar, in *Great Britain*, shall, from and after the Twenty-ninth Day of *September* One thousand eight hundred and nine, be charged and paid in *Ireland* on all such Spirits as shall be of a Strength not exceeding the Strength of One to Ten over Hydrometer Proof; and that for and upon every Gallon of all such Spirits of a greater Strength than One to Ten over

Regulations for charging the Duty on Spirits, from Sept. 29, 1809.

over Hydrometer Proof, there ſhall be paid the like Duty as is payable for Spirits not exceeding the Strength of One to Ten over Hydrometer Proof; and alſo a further Duty in Proportion to the Duty payable for Spirits of the ſame Denomination according to the Degree of Strength in which ſuch Spirits ſhall exceed the ſaid Strength of One to Ten over Hydrometer Proof.

After Sept. 29, 1809, ſo much of 48 G. 3 c. 41. as impoſes Duty on Licences to ſell Liquors in certain Quantities, repealed.

II. And be it further enacted, That from and after the Twenty-ninth Day of *September* One thouſand eight hundred and nine, ſo much of an Act made in the Forty-eighth Year of His preſent Majeſty's Reign, intituled, *An Act to repeal certain Duties of Exciſe in* Ireland, *and to grant certain Stamp Duties in lieu thereof, and alſo certain other Stamp Duties, and to amend the Laws relating to the Stamp Duties in* Ireland, and of the Schedule thereto annexed, as impoſes any Duties on Licences to ſell Spirituous Liquors in Quantities not leſs than Two Gallons and not exceeding Fifty Gallons, ſhall be and the ſame is hereby repealed.

Licences to ſell Spirits, how to be paid.

III. And be it further enacted, That from and after the Twenty-ninth Day of *September* One thouſand eight hundred and nine, there ſhall be paid unto His Majeſty, His Heirs and Succeſſors, for and upon every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which ſhall be ingroſſed, written, or printed any Licence to any Perſon in *Ireland* to ſell any Kind of Spirituous Liquors in any Place in *Ireland* in Quantities not leſs than Two Gallons, the like Stamp Duty as is payable under any Act or Acts in force in *Ireland* on a Licence to ſell Spirituous and other Liquors by Retail in any ſuch Place reſpectively.

Duties placed under the Management of Commiſſioners of Revenue.

IV. And be it further enacted, That the Duties by this Act granted and made payable on Spirits made or diſtilled in *Ireland*, ſhall be under the Management of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*; and that the Duties by this Act granted and made payable on the Importation into *Ireland* from *Great Britain* on Spirits made or diſtilled in *Great Britain*, ſhall be under the Management of the Commiſſioners of Cuſtoms and Port Duties in *Ireland*; and that the Duties by this Act granted and made payable in reſpect of Licences to ſell Spirituous Liquors in Quantities not leſs than Two Gallons, ſhall be under the Management of the Commiſſioners for managing the Duties charged upon ſtamped Vellum, Parchment, and Paper in *Ireland*, and that all the ſaid Duties ſhall be paid and payable in *Britiſh* Currency; and that all Powers, Proviſions, Penalties, Forfeitures, Rules, Regulations, Clauſes, Matters, and Things, contained in any Act or Acts in force in *Ireland* reſpecting any Duties of Exciſe, or Duties of Cuſtoms, or Duties of Stamps, ſhall be applied in the Execution of this Act as fully and effectually to all Intents and Purpoſes as if the ſame were repeated and re-enacted in this Act.

Regulations to be made for aſcertaining the Strength of Spirits, &c.

V. And be it further enacted, That it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, to frame and make ſuch Rules and Regulations, and to give ſuch Orders and Directions to the ſeveral Officers of Exciſe and Cuſtoms in *Ireland*, and to the ſeveral Diſtillers and Perſons making or diſtilling of Spirits in *Ireland*, for the aſcertaining the Strength at which any Spirits ſhall be diſtilled in *Ireland*, and the Amount of the Duty payable thereon

in Proportion to ſuch Stength; and in like Manner it ſhall be lawful for the Commiſſioners of Cuſtoms and Port Duties, or any Three of them, to frame and make ſuch Rules and Regulations, and to give ſuch Orders and Directions to the ſeveral Officers of Cuſtoms in *Ireland*, and to all Perſons concerned in the Importation into *Ireland* of Spirits made and diſtilled in *Great Britain*, for the aſcertaining the Strength of ſuch Spirits, and the Amount of the Duty payable thereon, in Proportion to ſuch Strength as the ſaid Commiſſioners reſpectively ſhall from Time to Time think fitting and expedient for ſuch Purpoſes; and all ſuch Rules, Regulations, Orders, and Directions, ſhall be obeyed and complied with by all Officers of the Exciſe and Cuſtoms, and by all Diſtillers and other Perſons concerned in the diſtilling or importing of any ſuch Spirits reſpectively.

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