ANNO QUADRAGESIMO NONO

GEORGII III. REGIS.

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CAP. VIII.

An Act to ſuſpend the Importation of *Britiſh* or *Iriſh* made Spirits into *Great Britain* or *Ireland* reſpectively, until the Firſt Day of *June* One thouſand eight hundred and nine. [13th *March* 1809.]

WHEREAS Doubts have ariſen whether the Regulations under which the Drawbacks and Countervailing Duties paid or payable on Spirits the Manufacture of *Great Britain* and *Ireland* imported from either Country into the other, do not operate as a Bounty on the Exportation of Spirits from *Great Britain* to *Ireland*, and a Duty on the Exportation of Spirits from *Ireland* to *Scotland*, contrary to the Sixth Article of the Act of Union; and it is therefore expedient to ſuſpend the Importation of *Iriſh* made Spirits into *Great Britain*, and of *Britiſh* made Spirits into *Ireland* for a Time to be limited, until proper Proviſion can be made for regulating the Intercourſe between *Great Britain* and *Ireland*, in relation to Spirits the Manufacture of either Country; 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, from and after the paſſing of this Act, and until the Firſt Day of *June* One thouſand eight hundred and nine, no Spirits diſtilled or made in *Ireland* ſhall be imported or brought into any Part of *Great Britain*, nor ſhall any Spirits of *Britiſh* Manufacture be imported or brought into any Part of *Ireland*, on Pain of forfeiting all ſuch Spirits ſo imported or brought into either Country contrary

Until June 1, 1809, no Iriſh Spirits ſhall be imported into Great Britain, nor Britiſh Spirits

imported into Ireland. Penalty.

contrary to the true Intent and Meaning of this Act, together with the Casks or Packages containing the same, and also the Ships, Boats, or Vessels, in which the same shall be brought or imported; and all such Spirits, Casks, Packages, Ships, Boats, or Vessels, shall and may be seized by any Officer or Officers of Customs or Excise.

Penalty may be remitted, on Proof that the Vessels cleared out with the Spirits before March 8, 1809.

II. Provided always, and be it enacted, That it shall be lawful for the Commissioners of the Customs or Excise in *England*, or any Four or more of them, and for the Commissioners of the Customs or Excise in *Scotland*, or any Three or more of them, or for the Commissioners of Customs in *Ireland*, or any Three or more of them, respectively, to remit the Forfeiture of any Spirits, and of any Ship, Boat, or Vessel, laden therewith, which shall arrive in *Great Britain* or *Ireland* respectively after the passing of this Act, upon Proof being made, to the Satisfaction of the said respective Commissioners, that the Ship, Vessel, or Boat, containing such Spirits, cleared out from some Port in *Great Britain* or *Ireland* respectively before the Eighth Day of *March* One thousand eight hundred and nine, and upon sufficient Security being given for the Re-exportation of the said Spirits to some Port or Place in *Great Britain* or *Ireland* respectively, which Spirits so re-exported under such Security as aforesaid, it shall be lawful to re-import into *Great Britain* or *Ireland* respectively.

Recovery and Application of Penalties.

III. And be it further enacted, That all Fines, Penalties, and Forfeitures, imposed by this Act, (except as to such as shall be incurred in *Ireland*,) shall be sued for, recovered, levied, or mitigated by such Ways, Means, or Methods, as any Fine or Penalty may be sued for, recovered, levied, or mitigated by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint, or Information, in the Courts of Exchequer at *Westminster*, or in *Scotland*; and that one Moiety of every such Fine or Penalty and Forfeiture shall be to His Majesty, His Heirs and Successors, and the other Moiety to him or them who shall inform, discover, or sue for the same; and that all and every Fine, Penalty, and Forfeiture inflicted by this Act, and incurred in *Ireland*, shall be paid and recovered in *British* Currency, and shall and may be sued for, and recovered, levied, and applied in such Manner and Form, and by such Ways and Means, and with such Powers and Authorities as are prescribed, directed, and appointed in and by an Act of Parliament made in *Ireland*, in the Fourteenth and Fifteenth Years of the Reign 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 by any other Law or Laws relative to His Majesty's Revenue of Excise or Customs in force in *Ireland*, as fully and effectually to all Intents and Purposes as if the same were particularly mentioned and expressed and re-enacted in this Act, with like Remedy of Appeal, to and for the Party and Parties who shall think him, her, or themselves aggrieved or injured, as in and by the said Act of Excise or Customs in force in *Ireland*, or any Law or Laws relating to His Majesty's Revenue of Excise, is provided.

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