ANNO QUINQUAGESIMO PRIMO

GEORGII III. REGIS.

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C A P. CXXI.

An Act to ſuſpend the Payment of all Drawbacks on Spirits made or diſtilled in *Great Britain* or *Ireland*, and exported from either Country to the other reſpectively; and to ſuſpend the Importation into *Great Britain* of any Spirits made or diſtilled in *Ireland*, except ſuch as ſhall have been warehouſed according to Law; and for regulating the Exportation of Home-made Spirits from *Great Britain* to *Ireland* and from *Ireland* to *Great Britain*, until Three Months after the Commencement of the next Seſſion of Parliament. [2d *July* 1811.]

Principle of Countervailing Duties, &c. between Great Britain and Ireland.

WHEREAS by the Acts for the Union of *Great Britain* and *Ireland*, it is among other Things provided, that any Articles of the Growth, Produce, or Manufacture of either Country, which are or may be ſubject to internal Duty, or to Duty on the Materials of which they are compoſed, may be made ſubject, on their Importation into each Country reſpectively from the other, to ſuch Countervailing Duty as ſhall appear to be juſt and reaſonable, in reſpect of ſuch internal Duty or Duties on the Materials; and that upon the Export of the ſaid Articles from each Country to the other reſpectively, a Drawback ſhall be given equal in Amount to the Countervailing Duty payable on ſuch Articles on the Import thereof into the ſame Country from the other: And whereas by the ſaid Acts, and by other Acts of Parliament now in force, certain

Countervailing Duties are chargeable on Spirits made or diſtilled in *Great Britain*, on the Importation thereof into *Ireland*, and on Spirits made or diſtilled in *Ireland*, on the Importation thereof into *Great Britain*, and certain Drawbacks are in certain Caſes payable on the Export of ſuch Spirits from either Country to the other reſpectively: And whereas Doubts have ariſen whether certain of the ſaid Duties and Drawbacks are juſt and reaſonable, and how far the ſame are therefore conſiſtent with the Letter and Spirit of the ſaid Acts for the Union of *Great Britain* and *Ireland*, for Remedy thereof and to the Intent that ſuch Countervailing Duties ſhould be impoſed, ſuch Drawbacks allowed, and ſuch Proviſions made as ſhall be judged proper for putting the Trade between *Great Britain* and *Ireland*, in reſpect of Home-made Spirits, upon a juſt, fair, and equitable Footing according to the true Meaning and Spirit of the ſaid Acts for the Union of *Great Britain* and *Ireland*, and alſo that ſufficient Time may be afforded for aſcertaining juſt and reaſonable Countervailing Duties and Drawbacks, and for making ſuch neceſſary Proviſions as aforeſaid, it is expedient that the Payment of all Drawbacks upon the Export of ſuch Spirits from each Country to the other reſpectively ſhould be ſuſpended 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 from and after the Fifteenth Day of *June* One thouſand eight hundred and eleven, the Payment of all Drawbacks for or in reſpect of ſuch Spirits, on the Exportation thereof from any Part of *Great Britain* to *Ireland*, or from *Ireland* to any Part of *Great Britain* reſpectively, ſhall be ſuſpended during the Continuance of this Act.

Doubts as to Duties and Drawbacks on Home-made Spirits.

From 15th June 1811, Payment of Drawbacks on ſuch Spirits exported between Great Britain and Ireland ſuſpended.

Future Countervailing Duty and Drawback.

II. And be it further enacted, That the Countervailing Duty and Drawback, which ſhall be payable after ſuch Period of Suſpenſion ſhall be expired, in reſpect of any Spirits which may have been or ſhall be imported into and exported from each Country reſpectively, at any Time after the Fifteenth Day of *June* laſt, ſhall be ſuch as ſhall be aſcertained and preſcribed for that Purpoſe, by any Act of Parliament, to be paſſed in the next Seſſion of Parliament, before the Expiration of the ſaid Three Months.

No Iriſh Spirits ſhall be exported to Great Britain, except ſuch as have been warehouſed.

III. And be it further enacted, That from and after the Fifteenth Day of *June* One thouſand eight hundred and eleven, and during the Continuance of this Act, it ſhall not be lawful for any Perſon to export or enter, or ſhip for Exportation, from any Port or Place in *Ireland* to any Part of *Great Britain*, any Spirits made or diſtilled in *Ireland*, except ſuch Spirits as ſhall have been or ſhall be ſecured in Warehouſes in *Ireland*, without Payment of the Duty of Exciſe payable in *Ireland* thereon, according to the ſeveral Acts in force in *Ireland* at the Time of the paſſing of this Act, for regulating the making, diſtilling, and warehouſing of ſuch Spirits in *Ireland*; and that all ſuch Spirits ſhall be entered and ſhipped for Exportation from *Ireland* directly, from and out of ſuch Warehouſes only; and in caſe any Spirits ſhall be exported, or entered or ſhipped for Exportation, from any Port or Place in *Ireland* to or for any Part of *Great Britain*, other than ſuch Spirits as are hereby permitted to be ſo exported, or in any other Manner than is hereby directed, ſuch Spirits ſo unlawfully exported, or entered or ſhipped for Exportation, together

gether with the Casks and Packages containing the same, and also the Ships, Boats, or Vessels on board which the same shall be laden or exported, shall be forfeited, and may be seized by any Officer or Officers of Customs or Excise; any Act or Acts, Usage, or Custom, to the contrary notwithstanding.

For ascertaining the Quantity and Strength of Spirits warehoused in Ireland.

IV. And be it further enacted, That from and after the said Fifteenth Day of *June* One thousand eight hundred and eleven, and during the Continuance of this Act, no Spirits made or distilled in *Ireland* shall be permitted or allowed to be received into any such Warehouse or Warehouses, unless on the Delivery thereof for the Removal to such Warehouse or Warehouses, the Quantity and Strength of each and every Cask or other Package thereof, and the full Capacity or Content of each such Cask or other Package, shall have been taken and ascertained by the proper Officer or Officers of Excise, by the Hydrometer called *Clarke's Hydrometer*, at the Distillery where the same shall have been made and distilled, nor unless such Quantity, Strength, Size, and full Content or Capacity, together with the Marks and Numbers, or Mark and Number, of each such Cask or other Package, shall be specified in or indorsed on the Permit, to authorize the Removal of such Spirits from the said Distillery to such Warehouse as aforesaid; and if on the Arrival or Receipt of any such Spirits at such Warehouse, any Deficiency shall be discovered or found, by the proper Officer or Officers of Excise, in the Strength or Quantity of any such Spirits, below the Strength or Quantity of such Spirits specified in or indorsed on any such Permit, then and in every such Case such Spirits, together with the Cask or other Package containing the same, shall be forfeited; and the same respectively shall and may be seized by any Officer or Officers of Excise in *Ireland*.

For ascertaining the Quantity and Strength of Spirits exported from Ireland to Great Britain.

V. And be it further enacted, That from and after the said Fifteenth Day of *June* One thousand eight hundred and eleven, and during the Continuance of this Act, no such Spirits made or distilled in *Ireland* shall be delivered from or out of any such Warehouse for Exportation to any Part of *Great Britain*, unless the Strength thereof shall on such Delivery have been taken and ascertained by the proper Officer or Officers of Excise, by the Hydrometer commonly called *Clarke's Hydrometer*; and such Officer or Officers shall give and grant to the Exporter thereof a Certificate in Writing, in which such Officer or Officers shall certify the Strength of the Spirits contained in each and every Cask or Package thereof, together with the Size or full Content or Capacity of such Cask or Package, and the Marks and Numbers, or Mark or Number thereof, and the Quantity of such Spirits contained therein; and such Certificate shall accompany such Spirits to the Port or Place in *Great Britain* to which such Spirits shall be consigned or sent; and if on the Arrival or Landing of any such Spirits at such Port or Place in *Great Britain*, any Deficiency shall be discovered or found by the proper Officer or Officers of Excise, in the Strength or Quantity of such Spirits, below the Strength or Quantity thereof specified in such Certificate; or if any Spirits made or distilled in *Ireland* shall be imported or brought into any Port or Place in *Great Britain*, without being accompanied by such Certificate as aforesaid, then and in every such Case such Spirits, together with the Cask or other Package containing the same, shall be forfeited, and the same respectively shall and may be seized by any Officer or Officers of Customs or Excise in *England* and *Scotland* respectively:

Allowance of Three per Cent.

Provided always nevertheleſs, that no Spirits made or diſtilled in *Ireland*, nor any Caſk or Package containing any ſuch Spirits, ſhall be forfeited for or by reaſon of any Deficiency of Strength of ſuch Spirits, not more than Three *per Centum* below the Strength of ſuch Spirits ſpecified in any ſuch Permit or Certificate, any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

Not to extend to Spirits ſhipped from Ireland before 24th June 1811.

VI. Provided alſo, and be it hereby further enacted, That nothing in this Act contained ſhall extend or be deemed or conſtrued to extend to forfeit any Spirits exported from *Ireland* to any Part of *Great Britain* under or by virtue of this Act, if it ſhall be proved to the Satisfaction of the Commiſſioners of Exciſe in *England* or *Scotland* (as the Caſe may require, ſuch Proof being left to the Judgement of them the ſaid Commiſſioners reſpectively) that ſuch Spirits were actually ſhipped for ſuch Exportation on or before the Twenty-fourth Day of *June* One thouſand eight hundred and eleven, and without any Knowledge of the Proviſions of this Act by the Perſon or Perſons by whom ſuch Spirits were ſo ſhipped.

Penalty on forging Certificates, &c. 500l.

VII. And be it further enacted, That if any Perſon or Perſons ſhall counterfeit or forge, or cauſe or procure to be counterfeited or forged, any Certificate by this Act authorized or required to be granted by any Officer or Officers of Exciſe, or any Specification by this Act authorized or required to be in or indorſed on any Permit, or if any Perſon or Perſons ſhall knowingly or willingly give any falſe or untrue Certificate as aforeſaid, or any Permit with a falſe or untrue Specification as aforeſaid therein or indorſed thereon, or ſhall knowingly or willingly accept or receive any falſe or untrue Certificate as aforeſaid, or any Permit with a falſe or untrue Specification therein or indorſed thereon, or if any Perſon or Perſons ſhall fraudulently alter or eraſe any ſuch true Certificate after the ſame ſhall have been given or granted by the proper Officer or Officers of Exciſe, or any ſuch true Specification in or indorſed on any Permit, or if any Perſon or Perſons ſhall knowingly or willingly publiſh or make uſe of any ſuch Certificate ſo counterfeited, forged, falſe, untrue, altered, or eraſed, or any Permit having therein or having indorſed thereon any ſuch Specification ſo counterfeited, forged, falſe, untrue, altered, or eraſed, every Perſon or Perſons ſo offending ſhall for each and every ſuch Offence ſeverally forfeit the Sum of Five hundred Pounds.

Engliſh Diſtillers may diſtil Spirits for Exportation to Ireland, under Regulations of 28 G. 3. c. 46. and 45 G. 3. c. 100.

VIII. And be it further enacted, That, from and after the Fifteenth Day of *June* One thouſand eight hundred and eleven, all and every Diſtiller and Diſtillers, in that Part of *Great Britain* called *England*, who ſhall be deſirous of making or diſtilling Spirits in that Part of the United Kingdom for Exportation, from thence to *Ireland*, ſhall be at Liberty ſo to do, under and ſubject to the ſame Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, ſave as is herein-after in that Behalf particularly provided, and under and ſubject to the like Duty and Duties, for or in reſpect of any Decreaſe or Decreaſes by Rectification, as are by Two certain Acts of Parliament, one thereof made in the Twenty-eighth Year of the Reign of His preſent Majeſty King *George* the Third, among other Things, *for better regulating the Exportation of* Britiſh-*made Spirits from* England *to* Scotland, *and from* Scotland *to* England; and the other thereof made in the Forty-fifth Year of the Reign of His ſaid Majeſty, among other Things, *for better regulating the diſtilling of Spirits in* England

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for Exportation to Scotland, *and in* Scotland *for Exportation to* England; or by any other Act or Acts of Parliament in force immediately before the paſſing of this Act, provided, ſettled, or eſtabliſhed for or in reſpect of Diſtillers making or diſtilling Spirits in that Part of *Great Britain* called *England*, for Exportation from thence to that Part of *Great Britain* called *Scotland*; and all and ſingular the ſaid Rules, Regulations, Reſtrictions, and Proviſions, except as aforeſaid, Fines, Penalties, Forfeitures, and Duties aforeſaid reſpectively, ſhall be, and the ſame are hereby reſpectively extended to, and ſhall be applied, practiſed, and put in Execution, for and in reſpect of all and every Diſtiller and Diſtillers, who, from and after the ſaid Fifteenth Day of *June* One thouſand eight hundred and eleven, ſhall make or diſtil any Spirits in that Part of *Great Britain* called *England*, for Exportation from thence to *Ireland*, as fully and effectually to all Intents and Purpoſes, as if all and ſingular the ſaid Rules, Regulations, Reſtrictions, Proviſions, and Fines, Penalties, and Forfeitures, and Duties aforeſaid, reſpectively, had been at large inſerted in the Body of this Act, and been hereby re-enacted and made applicable to ſuch Diſtillers ſo making Spirits in that Part of *Great Britain* called *England*, for Exportation from thence to *Ireland*, and to ſuch Spirits ſo made or diſtilled in that Part of *Great Britain* called *England*, and exported from thence to *Ireland*.

And Scotch Diſtillers may diſtil for Exportation to Ireland under the ſaid Acts.

IX. And be it further enacted, That from and after the Fifteenth Day of *June* One thouſand eight hundred and eleven, all and every Diſtiller and Diſtillers in that Part of *Great Britain* called *Scotland*, who ſhall be deſirous of making or diſtilling Spirits in that Part of the United Kingdom for Exportation from thence to *Ireland*, ſhall be at Liberty ſo to do, under and ſubject to the ſame Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, ſave as is herein-after particularly provided, and under and ſubject to the like Duty and Duties for or in reſpect of any Decreaſe or Decreaſes by Rectification as are in or by the ſaid Acts made in the Twenty-eighth and Forty-fifth Years aforeſaid, or in or by any other Act or Acts of Parliament in force immediately before the paſſing of this Act, contained, provided, ſettled, eſtabliſhed, or impoſed, for or in reſpect of Diſtillers making or diſtilling Spirits in that Part of *Great Britain* called *Scotland*, for Exportation from thence to that Part of *Great Britain* called *England*; and all and ſingular the ſaid Rules, Regulations, Reſtrictions, and Proviſions, except as aforeſaid, Fines, Penalties, and Forfeitures, and Duties aforeſaid reſpectively, ſhall be and the ſame are hereby reſpectively extended to, and ſhall be applied, practiſed, and put in Execution for and in reſpect of all and every Diſtiller and Diſtillers who from and after the ſaid Fifteenth Day of *June* One thouſand eight hundred and eleven, ſhall make or diſtil any Spirits in that Part of *Great Britain* called *Scotland* for Exportation from thence to *Ireland*, as fully and effectually to all Intents and Purpoſes as if all and ſingular the ſaid Rules, Regulations, Reſtrictions, and Proviſions, except as aforeſaid, Fines, Penalties, and Forfeitures, and Duties aforeſaid reſpectively had been at large inſerted in the Body of this Act, and been hereby re-enacted and made applicable to ſuch Diſtillers ſo making Spirits in that Part of *Great Britain* called *Scotland* for Exportation from thence to *Ireland*, and to ſuch Spirits ſo made or diſtilled in that Part of the United Kingdom called *Scotland*, and exported from thence to *Ireland*.

Licences, &c may commence before 1ſt October.

X. Provided always, and be it enacted, That nothing in the ſaid Act made in the Forty-fifth Year aforeſaid, or in any other Act or

Acts of Parliament contained, shall extend, or be deemed or construed to extend to restrict any Distiller or Distillers in *England* or *Scotland* respectively, to the First Day of *October*, for the making Entry for distilling Spirits for Exportation to *Ireland*; or to restrict to the First Day of *October* the Commencement of any Licence to be granted to any such Distiller or Distillers, for distilling Spirits for such Exportation to *Ireland*.

Recovery of Penalties.

XI. And be it further enacted, That the Penalties and Forfeitures inflicted by this Act 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.

Continuance of Act.

XII. And be it further enacted, That this Act shall continue in force until Three Months after the Commencement of the next Session of Parliament, and no longer.

Act may be amended.

XIII. 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.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1811.