ANNO QUINQUAGESIMO PRIMO

GEORGII III. REGIS.

C A P. LVI.

An Act to grant additional Duties of Excife on Tobacco manufactured in *Ireland*.

[10th *June* 1811.]

Moft Gracious Sovereign,

WE, Your Majefty's moft dutiful and loyal Subjects, the Commons of *Great Britain* and *Ireland*, in Parliament affembled, towards raifing the neceffary Supplies to defray Your Majefty's public Expences in *Ireland*, have freely and voluntarily refolved to give and grant unto Your Majefty the Duties of Excife hereinafter-mentioned, and do moft humbly befeech Your Majefty that it may be enacted; and be it enacted by the King's moft Excellent Majefty, by and with the Advice and Confent of the Lords Spiritual and Temporal, and Commons, in this prefent Parliament affembled, and by the Authority of the fame, That there fhall be raifed, levied, collected, and paid unto His Majefty, His Heirs and Succeffors, for and upon every Pound Weight of Tobacco which, at any Time from and after the Firft Day of *June* One thoufand eight hundred and eleven, fhall be manufactured in *Ireland* in any Manner, to be charged on the Perfon manufacturing the fame or taking any Part thereof out of the original Package, for the whole Quantity contained in fuch Package (as expreffed in the Permit by virtue of which the Package was conveyed to the Manufacturer) at the Time when the fame fhall be opened,

After June 1, 1811, for every lb. of Tobacco manufactured in Ireland, an additional Duty of 8d. fhall be paid.

opened, an Excise Duty of Eight-pence *British* Currency, in Addition to all other Duties of Customs or Excise now payable on any such Tobacco, under or by virtue of any Act or Acts in force in *Ireland*.

Duty to be payable on Tobacco not taken out of original Package.

II. And be it further enacted, That the said Inland or Excise Duty on Tobacco imposed by this Act shall be payable on all Tobacco not taken out of the original Package which shall be in the Hands of any Manufacturer or Manufacturers or other Person or Persons in *Ireland* at any Time on or after the said First Day of *June* One thousand eight hundred and eleven, and shall be a Charge on such Manufacturer or Manufacturers, or on the Person or Persons taking such Tobacco out of the original Package, at the Time when such Tobacco or any Part thereof shall be so taken out; and the Surveyors, Gaugers, or other Officers of the Revenue, shall, within Ten Days after the passing of this Act, make Returns or Reports in Writing to the Collectors in their respective Districts of such Duty as shall have then become due and payable by virtue of this Act, and of the Persons chargeable therewith in such District respectively; and that such Returns or Reports shall be a Charge on all such Persons, and shall be paid by such Persons to the Collector of the District within Seven Days after any such Return or Report, or in Default thereof all such Tobacco shall be forfeited and seized, and every Manufacturer or Person who shall make Default therein shall for every such Default forfeit the Sum of Fifty Pounds, and also One Shilling for every Pound Weight of Tobacco contained in such original Package.

Returns of such Tobacco to be made, and the Duty to be paid.

Penalty.

Duty to be carried to the Consolidated Fund of Ireland.

III. And be it further enacted, That all Monies arising from the Duties by this Act granted, the necessary Charges of collecting and paying the same being deducted, shall be carried to and made Part of the Consolidated Fund of *Ireland*.

Duties and Penalties, how to be levied and recovered.

IV. And be it further enacted, That the several Duties by this Act granted and made payable, and all Penalties and Forfeitures under this Act, shall be raised, levied, collected, paid, sued for, recovered, and applied in such Manner, and under such Powers and Authorities, and by such Ways and Methods, and according to such Rules and Directions, and under such Penalties and Forfeitures, as are appointed, directed, and expressed for the raising, collecting, paying, levying, allowing, and managing any Duties, or for the Recovery of any Penalties or Forfeitures, in and by an Act made in *Ireland* in the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second, intituled, *An Act for settling the Excise or new Impost upon His Majesty, His Heirs or Successors, according to the Book of Rates therein inserted*; or in and by an Act made in the Forty-sixth Year of His present Majesty's Reign, intituled, *An Act to provide for the better Execution of the several Acts relating to the Revenues, Matters, and Things, under the Management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes in* Ireland; or in or by any other Act or Acts in force in *Ireland*, relating to the Revenue of Customs and Excise, or either of them, as fully and effectually to all Intents and Purposes as if the same were herein expressed and enacted, with the like Remedy of Appeal to and for the Party or Parties aggrieved, as in and by the said recited Act made in the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second or any other Act or Acts as aforesaid provided.

Irish Act, 14 & 15 C. 2.

46 G. 3. c. 106.

V. 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. Act may be repealed this Session.

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