

ANNO QUINQUAGESIMO PRIMO

GEORGII III. REGIS.

CAP. LVIII.

An Act to allow the free Importation between *Great Britain* and *Ireland* of Home-made Chocolate; to prohibit the Importation of Foreign Chocolate into *Ireland* so long as the same shall be prohibited in *Great Britain*; and to grant certain Duties on Cocoa Nuts imported into *Ireland*. [10th *June* 1811.]

WHEREAS a Duty of Two Shillings is imposed by Law in *Great Britain*, for every Pound Weight Avoirdupois of *Irish* Cocoa, Cocoa Paste, or Chocolate imported into *Great Britain*, and an equivalent Drawback of Two Shillings is allowed on Chocolate of the Manufacture of *Great Britain* exported to *Ireland*, but no Duty or Drawback whatever is imposed or allowed in *Ireland* on the Importation of Chocolate of the Manufacture of *Great Britain*, or on the Exportation to *Great Britain* of Chocolate of the Manufacture of *Ireland*: And whereas by the Laws in force in *Great Britain* the Importation of Chocolate from Foreign Parts is prohibited in *Great Britain*: And whereas it is desirable to allow a free Intercourse between *Great Britain* and *Ireland* of Chocolate made in either Country, without Duty or Drawback on the Import and Export thereof from the one Country to the other, and to prohibit the Import of Chocolate into *Ireland* from Foreign Parts beyond the Sea, and that the Duties on Cocoa Nuts imported into *Ireland* should be assimilated to those in *Great Britain*; 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

Duties and Drawbacks on Chocolate of Home Manufacture, &c. to ceaſe.

ment aſſembled, and by the Authority of the ſame, That from and after the paſſing of this Act, all Duties impoſed and payable by virtue of any Act or Acts in force at the Time of the paſſing of this Act upon Chocolate of the Manufacture of *Ireland*, or upon *Iriſh* Cocoa, Cocoa Paſte, or Chocolate imported into *Great Britain*, and all Drawbacks payable or allowable by virtue of any ſuch Act or Acts on Chocolate of the Manufacture of *Great Britain* exported to *Ireland*, ſhall ceaſe and determine and be no longer paid or payable or allowed or allowable reſpectively, any Thing in any Act or Acts to the contrary notwithſtanding.

None but Chocolate of Britiſh Manufacture to be imported into Ireland.

II. And whereas Chocolate not being of the Manufacture of *Ireland* is prohibited by Law from being imported into *Great Britain*; be it further enacted, That from and after the paſſing of this Act, and during ſuch Time as the Importation of Foreign Chocolate ſhall be prohibited in *Great Britain*, it ſhall not be lawful for any Perſon or Perſons to import into *Ireland* any Chocolate whatever, except of the Manufacture of *Great Britain*; and that if any Perſon ſhall import or bring into any Part of *Ireland* any Chocolate not being of the Manufacture of *Great Britain*, all ſuch Chocolate ſhall be forfeited and may be ſeized, any Act or Acts in force at the Time of the paſſing of this Act to the contrary notwithſtanding.

Duties to be paid on Importation of Cocoa Nuts into Ireland.

III. And be it further enacted, That from and after the paſſing of this Act, there ſhall be raiſed, levied, collected, and paid unto and to the Uſe of His Majeſty, His Heirs and Succeſſors, for, upon, and in reſpect of every Pound Weight Avoirdupois of Cocoa Nuts imported into *Ireland*, the ſeveral and reſpective Sums and Duties of Cuſtoms following, that is to ſay:

Duties.

Of Cocoa Nuts of the Growth or Produce of any *Britiſh* Colony or Plantation in *America* imported into *Ireland* the Sum of Two Shillings and Two-pence *Britiſh* Currency:

Of Cocoa Nuts imported into *Great Britain* by the United Company of Merchants of *England* trading to the *Eaſt Indies* and imported into *Ireland* according to Law the Sum of Two Shillings and Four-pence *Britiſh* Currency:

Of all other Cocoa Nuts imported into *Ireland* the Sum of Three Shillings and Four-pence *Britiſh* Currency:

And ſo in Proportion for any greater or leſs Quantity:

Which Duties ſhall be in lieu and full Satisfaction of all Duties payable in *Ireland* upon the Importation of Cocoa Nuts under any Act or Acts of Parliament in force in *Ireland* immediately before the paſſing of this Act; and that, from and after the paſſing of this Act, upon the Exportation of Cocoa Nuts from *Ireland* a Drawback after the Rate of Two Shillings and Two pence for every Pound Weight Avoirdupois thereof ſhall be paid and allowed, in like Manner and under ſuch Rules and Regulations as Drawbacks are payable in other Caſes; and that upon the Exportation from *Ireland* (except to *Great Britain*) of any Chocolate made in *Ireland* of Cocoa Nuts which ſhall have been imported into *Ireland*, and for which the above Duties ſhall have been paid, and which ſhall be duly exported as Merchandize to Foreign Parts, there ſhall be paid and allowed a Bounty, in the Nature of a Drawback, of Two Shillings *Britiſh* Currency for every Pound Weight Avoirdupois of any ſuch Chocolate.

IV. And be it further enacted, That the ſeveral Rates and Duties and Drawbacks hereby granted and allowed, and all Forfeitures by this Act impoſed, ſhall be raiſed, levied, collected and paid, allowed and applied, and be recovered and recoverable in the ſame Manner, and under ſuch Powers and Authorities, and by ſuch Ways and Methods, and under ſuch Rules and Directions as are appointed, directed, and expreſſed for the raiſing, collecting, levying, paying, allowing and applying or recovering of Duties and Drawbacks payable on Goods, Wares, and Merchandizes imported into and exported from *Ireland* reſpectively, and of all Forfeitures in reſpect thereof in and by any 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 ſaid Powers and Authorities, Rules and Directions, Penalties and Forfeitures were herein expreſſed and enacted, with the like Remedy of Appeal to and from the Party or Parties aggrieved as in and by any ſuch Act or Acts as aforeſaid is given and provided.

Duties and Drawbacks, and Forfeitures how to be levied and paid.

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