ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. XLVI.

An Act to grant to His Majesty Duties upon Spirits made or distilled in *Ireland*, and to allow certain Drawbacks on the Exportation thereof; and to repeal certain Bounties given to Persons licensed to sell Spirituous Liquors, Wine, Beer, and Ale by Retail in *Ireland*. [5th *May* 1812.]

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 within and through that Part of the said United Kingdom called *Ireland*, there shall be granted, raised, levied, collected, paid, and satisfied, to and for the Use of His Majesty, His Heirs and Successors, the several Duties herein-after mentioned, (that is to say), For and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits which, at any Time from and after the Eighth Day of *April* One thousand eight hundred and twelve, shall be made or distilled in *Ireland* from Corn or Grain malted or unmalted, or for which any Distiller shall be chargeable

Additional Duty on Spirits to be paid.

able by Law, an additional Duty of Two Shillings and Sixpence *Britiſh* Currency, over and above all other Duties payable thereon, under and by virtue of any Act or Acts of Parliament in force in *Ireland*, on or immediately before the ſaid Eighth Day of *April*, and after the ſame Rate for any greater or leſs Quantity; and which ſaid additional Duty ſhall be paid by the firſt Maker or Diſtiller of ſuch Spirits.

Additional Duty to be paid for Stock in hand.

II. And be it further enacted, That there ſhall alſo be granted, raiſed, levied, collected, paid, and ſatisfied, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, the ſeveral Duties herein-after mentioned; that is to ſay: For and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits made or diſtilled in *Ireland*, from Corn or Grain malted or unmalted, which ſhall have been in the Stock, Cuſtody, or Poſſeſſion of any Diſtiller in *Ireland*, or of any Perſon for the Uſe of ſuch Diſtiller on the ſaid Eighth Day of *April*, the additional Duty or Sum of Two Shillings and Sixpence *Britiſh* Currency, over and above all other Duties which ſhall have been charged or paid on ſuch Aqua Vitæ, Strong Waters, or Spirits, and after the ſame Rate for any greater or leſs Quantity; and alſo for and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits made in *Great Britain* or *Ireland* from Corn or Grain malted or unmalted, which ſhall have been in the Stock, Cuſtody, or Poſſeſſion of any Importer of, Dealer in, Seller or Retailer of Spirits in *Ireland*, or of any Rectifier, or any Compounder of Spirits, on the ſaid Eighth Day of *April*, an additional Duty or Sum of Two Shillings and Sixpence *Britiſh* Currency, over and above all other Duties which ſhall have been paid on ſuch Aqua Vitæ, Strong Waters, or Spirits, and after the ſame Rate for any greater or leſs Quantity: Provided always, that no ſuch Charge of Two Shillings and Sixpence *per* Gallon, upon any Spirits in the Stock, Cuſtody, or Poſſeſſion of any Perſon ſhall take place upon or affect any Perſon who ſhall not in the whole have had the Quantity of Thirty Gallons in Stock, Cuſtody, or Poſſeſſion, on the ſaid Eighth Day of *April*, and that no ſuch Charge ſhall take place on any Spirits in the Stock of any Compounder of Spirits, which ſhall have been actually compounded before the ſaid Eighth Day of *April*.

Exception.

Additional Duty to be paid for warehouſed Spirits taken for Home Conſumption.

III. And be it further enacted, That there ſhall alſo be granted, raiſed, levied, collected, paid and ſatisfied, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, made or diſtilled from Corn or Grain malted or unmalted in *Ireland*, and which having been warehouſed in any of His Majeſty's Warehouſes or Stores in *Ireland* purſuant to Law, ſhall at any Time on or after the ſaid Eighth Day of *April*, be taken out for Home Conſumption in *Ireland*, the Sum of Two Shillings and Sixpence *Britiſh* Currency, and after the ſame Rate for any greater or leſs Quantity over and above all Duties of Exciſe on ſuch Spirits payable thereon, under or by virtue of any Act or Acts in force in *Ireland* on or immediately before the ſaid Eighth Day of *April*.

Countervailing Duty to be paid.

IV. And whereas it is expedient, purſuant to the Proviſions of the Acts for the Union of *Great Britain* and *Ireland*, that in reſpect of the additional Duties by this Act impoſed on Spirits made in *Ireland*, additional Countervailing Duties ſhould be charged upon the like Spirits made in *Great Britain*, and reſpectively imported from thence into *Ireland*, ſufficient to countervail

countervail the ſaid Duties on Spirits made in *Ireland* under this Act; be it therefore enacted, That there ſhall be granted, raiſed, levied, collected, paid, and ſatisfied, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, on all ſuch Spirits the Countervailing Duties following, over and above all Countervailing Duties whatever payable upon ſuch Spirits under or by virtue of any other Act or Acts in force in *Ireland* at the Time of ſuch Importation; that is to ſay, For and upon every Gallon of Spirits made or diſtilled in *Great Britain* from Corn or Grain, malted or unmalted, and which ſhall be imported from thence into *Ireland* at any Time after the ſaid Eighth Day of *April* One thouſand eight hundred and twelve, the Sum of Two Shillings and Sixpence *Britiſh* Currency, and after the ſame Rate for any greater or leſs Quantity.

Drawback of Countervailing Duty to be allowed on Spirits exported from Ireland to Great Britain.

V. And be it further enacted, That for and upon every Gallon of Spirits made or diſtilled in *Ireland* from Corn, malted or unmalted, and on which the Duties by Law payable thereon ſhall have been fully paid and ſatisfied, and which ſhall be exported from *Ireland* to *Great Britain*, there ſhall be allowed and given a Drawback, equal in Amount to the Countervailing Duties impoſed by this Act upon Spirits made or diſtilled in *Great Britain* from Corn or Grain, malted or unmalted, and imported from thence into *Ireland*.

Drawback of the Duty on Spirits exported to any other Place than Great Britain to be allowed.

VI. And be it further enacted, That every Perſon who ſhall export to any other Place than *Great Britain* Spirits diſtilled in *Ireland* from Corn or Grain, malted or unmalted, on which the additional Duties impoſed by this Act ſhall have been fully paid and ſatisfied, ſhall be entitled to and ſhall receive for every Gallon of ſuch Spirits a Drawback equal to the Duty by this Act impoſed on ſuch Spirits made or diſtilled in *Ireland*, provided that all ſuch Spirits ſhall be of a Strength not leſs than of One to Ten over Hydrometer Proof; and which ſaid Drawback ſhall be over and above all Drawbacks payable under or by virtue of any Act or Acts in force in *Ireland* on or immediately before the ſaid Eighth Day of *April*, in reſpect of ſuch Spirits exported from *Ireland* to foreign Parts.

Duties to be carried to the Conſolidated Fund.

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

Duty to be charged in the manner preſcribed by 46 G. 3. c. 88.

VIII. And be it further enacted, That the ſaid Duty of Two Shillings and Sixpence *per* Gallon on Spirits made or diſtilled in *Ireland* from Corn, malted or unmalted, impoſed by this Act, ſhall be charged on every Diſtiller in reſpect of the Quantity of Spirits which ſhall be made or diſtilled by ſuch Diſtiller, or for which any Diſtiller ſhall be chargeable by Law to be computed, aſcertained, and charged, in ſuch Manner and under ſuch Regulations, Directions, and Proviſions as are contained in an Act made in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled *An Act to provide for the regulating and ſecuring the Collection of the Duties on Spirits diſtilled in* Ireland, *and the warehouſing of ſuch Spirits for Exportation*, or in this or any other Act or Acts for granting, regulating, or ſecuring the Duties on Spirits diſtilled in *Ireland*, or for warehouſing the ſame, and that all and every the Clauſes, Rules, Regulations, Reſtrictions, Proviſions, Penalties, Forfeitures, and Modes of recovering thereof, provided,

mentioned, and contained in the ſaid recited Act of the Forty-ſixth Year aforeſaid, or in this or any other Act or Acts for granting, regulating, or ſecuring the Duties on Spirits diſtilled in *Ireland*, or for the warehouſing of any ſuch Spirits, ſhall be applied and put in Practice in making Charges of Duty and other Charges on ſuch Diſtiller in reſpect of the ſaid Duties of Spirits under this Act, and with reſpect to the Warehouſing of any Spirits charged with Duty under this Act, as fully and effectually, to all Intents and Purpoſes whatſoever, as if all the ſaid Clauſes, Rules, Regulations, Reſtrictions, Proviſions, Penalties and Forfeitures had been expreſsly repeated and enacted in this Act.

Regulations for taking an Account of the Stock of Spirits in hand.

IX. And, in order to ſecure the ſaid reſpective Duties of Two Shillings and Sixpence by this Act impoſed on every Gallon of Spirits, as well *Britiſh* as *Iriſh*, in the Stock, Cuſtody, or Poſſeſſion of every Diſtiller or Importer of, Dealer in, Seller, Retailer, and Rectifier of Spirits in *Ireland*; be it further enacted, That any Officer or Officers of Exciſe in *Ireland* ſhall and may by gauging or otherwiſe, take an Account of the Quantity of all ſuch Spirits in the Stock, Cuſtody, or Poſſeſſion of any Diſtiller or Importer of, Dealer in, Seller, or Retailer of Spirits, or of any Rectifier of Spirits in *Ireland*, or of any Perſon for the Uſe of any ſuch Diſtiller, Importer, Dealer, Seller, Retailer or Rectifier reſpectively, on the ſaid Eighth Day of *April*, and alſo of all ſuch Spirits not compounded, which on the ſaid Eighth Day of *April* ſhall be in the Stock, Cuſtody, or Poſſeſſion of any Compounder of Spirits in *Ireland*; and every ſuch Officer or Officers ſhall make a Return in Writing to the Collector of Exciſe of the reſpective Diſtricts in which ſuch Spirits ſhall have been, on the ſaid Eighth Day of *April*, of the juſt and true Quantity of all ſuch Spirits, and of the Amount of the ſaid reſpective Duties of Two Shillings and Sixpence per Gallon thereon reſpectively payable over and above the Duty theretofore paid or payable thereon, and ſuch Return ſhall be a Charge on every ſuch Perſon reſpectively; and if any Officer or Officers of Exciſe ſhall not, on demand made by him or them at any Warehouſe, Storehouſe, Room, Shop, Cellar, Vault, or other Place, of or belonging to any ſuch Diſtiller, Importer, Dealer, Seller or Retailer, Rectifier or Compounder, or at any Place where any Spirits belonging to any ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder ſhall be, be admitted therein, or ſhall not be ſuffered to take an Account of all Spirits therein, or if any ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier or Compounder, or Perſon having the Cuſtody or Poſſeſſion of ſuch Spirits, ſhall neglect or refuſe to ſhew to ſuch Officer all the Spirits in every ſuch Warehouſe or other Place, ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, Compounder, or other Perſon, into or at whoſe Warehouſe or other Place ſuch Officer or Officers ſhall not be admitted, or ſhall not be ſuffered to take an Account of all Spirits therein, and every ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, Compounder, or other Perſon who ſhall refuſe or neglect to ſhew or cauſe to be ſhewn to ſuch Officer or Officers all ſuch Spirits as aforeſaid, ſhall, for every ſuch Offence or Default reſpectively in any of the Caſes aforeſaid, forfeit the Sum of Five hundred Pounds.

Diſtillers, &c. ſhall deliver at the Exciſe Office

X. And be it further enacted, That every ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder, who on the ſaid Eighth Day of *April* ſhall have had in his, her, or their Stock, Cuſtody,

or Poſſeſſion (other than His Majeſty's Warehouſes, or under His Majeſty's Locks), or in any Store Room, Shop, Cellar, Vault, or other Place, or in the Cuſtody or Poſſeſſion of any other Perſon, for his, her, or their Uſe, any Spirits whatever, which ſhall be liable to the ſaid reſpective additional Duties of Two Shillings and Sixpence *per* Gallon, by this Act granted, ſhall, within Thirty-one Days from and after the paſſing of this Act, deliver at the Office of Exciſe of the Diſtrict in which ſuch Spirits ſhall have been on the ſaid Eighth Day of *April*, a juſt, true, and particular Account in Writing of the Quantity of all ſuch Spirits, which on the ſaid Eighth Day of *April* ſhall have ſo been in the Stock, Cuſtody, or Poſſeſſion of ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, Compounder, or other Perſon in every ſuch Warehouſe, Store-room, Shop, Cellar, Vault, or other Place, or in the Cuſtody or Poſſeſſion of any Perſon for his, her, or their Uſe, deſcribing the Places where the ſame ſhall reſpectively be or may have been, and the Situation thereof; and every ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, Compounder, or other Perſon delivering ſuch Account, ſhall make Oath, or if a Quaker a ſolemn Affirmation, before any Chief Commiſſioner or Sub-Commiſſioner of Exciſe, that ſuch Account is a true, juſt, and perfect Account of all ſuch Spirits as aforeſaid, which Oath or Affirmation any ſuch Commiſſioner or Sub-Commiſſioner is hereby authorized to adminiſter; and every ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier or Compounder, who ſhall neglect to deliver or cauſe to be delivered the Accounts hereby reſpectively required, within the reſpective Times aforeſaid, or who ſhall neglect to make ſuch Oath or Affirmation, or who ſhall deliver or cauſe to be delivered any falſe or untrue Account, ſhall forfeit the Sum of One hundred Pounds; and all ſuch Spirits of which ſuch Account ſhall not be delivered within the Times aforeſaid, or of which any falſe or untrue Account ſhall be delivered, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of His Majeſty's Revenue of Cuſtoms or Exciſe in *Ireland*.

an Account of Stock in hand, verified on Oath, within Thirty-one Days after paſſing of this Act, on Penalty.

XI. And be it further enacted, That every Perſon liable to the ſaid additional Duties of Two Shillings and Sixpence *per* Gallon on ſuch Spirits, ſhall be chargeable and charged with the ſaid Duties upon the Returns or Accounts to be made and delivered by the Officer of Exciſe, or by ſuch Perſons reſpectively under this Act, according to ſuch of the ſaid Returns or Accounts as ſhall produce the higheſt Amount of Duty, and that every ſuch Perſon ſhall pay the ſaid Duty accordingly; and when no Account ſhall have been delivered by any Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier or Compounder, the Return made by the Officer ſhall be a concluſive Charge on ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier or Compounder; and that every Perſon ſo charged ſhall, within Three Calendar Months next after the ſaid Eighth Day of *April*; pay to the Collector of Exciſe of the Diſtrict all ſuch Duty as ſhall be due by ſuch Perſon for or on account of the ſaid additional Duty, or in Default of Payment thereof within the Time aforeſaid, every ſuch Perſon ſo making Default ſhall forfeit the Sum of Twenty Pounds, together with a Sum equal to double the Amount for which ſuch Perſon ſhall be ſo charged as aforeſaid.

Duty to be charged on the higheſt Returns.

XII. And be it further enacted, That every Perſon ſo chargeable with the ſaid additional Duty, and actually charged therewith purſuant to the Proviſions

Spirits not to be removed unleſs the

Duty is paid, nor without Permit.

sions aforesaid, who shall remove any Spirits after the said additional Duties shall have been charged thereon as aforesaid, without having paid and cleared off the said additional Duties, or in whose Stock Account kept by any Officer of Excise, there shall appear to have been any Decrease of such Spirits, without having obtained from the proper Officer or Officers a Permit or Permits authorizing the Removal of the Spirits so deficient,

Penalty.

shall forfeit and pay a Sum of Twenty Pounds, together with a Sum equal to Double the Amount of the additional Duty chargeable on such Spirits: Provided always, that whereas by reason of Quantities of Spirits being sold or used by Retailers of Spirits in Quantities so small as not to require a Permit for the Removal thereof, Deficiencies may arise between such Stock Account and the actual Quantity of Spirits in the Possession of such Retailer, the said Penalty for a Decrease in Stock shall not be inflicted on any Retailer in any Case in which such Retailer shall satisfactorily prove that such Decrease was solely occasioned by the Removal of Spirits out of such Retailer's Stock, in Quantities so small as not to require a Permit for such Removal.

No Permit granted unless all the Duties are paid.

XIII. And be it further enacted, That if any Person shall have sold or shall sell any Spirits chargeable with the said additional Duty, and shall be desirous of removing such Spirits, no Permit shall be granted for the Removal thereof, unless the said additional Duties hereby imposed, and all other Duties due thereon, shall have been previously paid.

Additional Duty to be paid on Spirits carried Coastwise, &c. landed on or after the 8th of April.

XIV. And be it further enacted, That all such Spirits for the Removal of which from any Place in *Ireland* to any other Place within the same, either Coastways or by Canal or Land Carriage, a Coast Cocket or Permit shall have been granted before the said Eighth Day of *April*, and which shall arrive at the Place of its Destination on or after the said Eighth Day of *April*, shall on its Arrival become chargeable with the said additional Duty of Two Shillings and Sixpence for and upon every Gallon thereof, and after the same Rate for any greater or less Quantity; and the Officer or Officers of Excise shall make a Return thereof in Writing to the Collector of Excise of the District, in like Manner as is herein directed with respect to the Return to be made by any Officer or Officers, of Spirits in the Stock, Custody, or Possession of any Person on the said Eighth Day of *April*; and the Distiller, Importer, Dealer, Seller, Retailer, Rectifier or Compounder into whose Custody or Possession such Spirits shall come on or after the said Eighth Day of *April*, shall be charged with and pay the additional Duty for the same; and every Person so charged shall within Three Months next after the Arrival of such Spirits, pay to the Collector of Excise of the District all such Duty as shall be due by such Person for and on account of such Spirits, or in Default of Payment thereof at the Time aforesaid, every such Person so making Default shall forfeit the Sum of Twenty Pounds, together with a Sum equal to Double the Amount of the Duty for which such Person shall be charged as aforesaid, and no other Coast Cocket or Permit shall be granted for the further Removal of such Spirits, until the said Duty on the full Quantity of Spirits, for the Removal of which a Coast Cocket or Permit shall be required, shall be previously paid.

In Cases of Contract, Delivery of

XV. And be it further enacted, That if any Person who shall be charged with the additional Duty by this Act imposed upon any Spirits in his, her, or

or their Stock, Cuſtody or Poſſeſſion, ſhall have ſold or contracted to ſell any ſuch Spirits to any Perſon or Perſons, and ſhall not have delivered the ſame to the Buyer thereof, before the ſaid Eighth Day of *April*, then and in every ſuch Caſe the Buyer of the ſaid Spirits ſhall not be entitled to claim the Delivery of ſuch Spirits without firſt paying the additional Duty which ſuch Seller ſhall have been chargeable or charged with, or ſhall have paid for ſuch Spirits under the Proviſions of this Act. Spirits cannot be claimed unleſs the Buyer pay the Duty:

XVI. And be it further enacted, That if any Perſon who ſhall be charged with the additional Duties by this Act impoſed upon Spirits, in his, her, or their Stock, Cuſtody, or Poſſeſſion, ſhall on or after the ſaid Eighth Day Day of *April*, have ſold or contracted to ſell any ſuch Spirits to any Perſon or Perſons, and ſhall have delivered the ſame to the Buyer thereof, then and in every ſuch Caſe the Buyer of the ſaid Spirits ſhall pay to the Seller the additional Duty which ſuch Seller ſhall have been charged with or ſhall have paid for ſuch Spirits under this Act. And if the Spirits be delivered the Buyer ſhall pay the Duty.

XVII. And be it further enacted, That in all Caſes when any Duties payable under this Act, by any Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder for or on account of ſuch Spirits in his or her Stock, Cuſtody, or Poſſeſſion, or in the Cuſtody of any other Perſon for his or her Uſe, ſhall be unpaid at the Time when ſuch Duties are by this Act made due and payable, it ſhall and may be lawful for the Collector of Exciſe of the Diſtrict, or other Chief Officer in Charge of the Collection of the Diſtrict, by Warrant under his Hand and Seal, to empower any Perſon or Perſons to take and diſtrain any Goods or Chattels in the Uſe, Cuſtody, or Poſſeſſion of ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder owing ſuch Duties, and to cauſe the ſame to be ſold by public Auction, and if after Payment of all Duties and Arrears of Duties due from ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder, together with the Coſts and Expences of ſuch taking, diſtraining and ſale, there ſhall be any Surplus ariſing from the Sale thereof, ſuch Surplus ſhall forthwith be tendered and paid to ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder, or his or or her reſpective Repreſentatives: Provided always, that when any Spirits ſhall be ſo taken and diſtrained, it ſhall and may be lawful for ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier or Compounder, or his or her reſpective Repreſentatives at any Time or Times before the Day appointed for the Sale thereof, to obtain Permits for conveying all or any Part of ſuch Spirits upon his, her, or their paying to the Collector or other chief Officer aforeſaid, towards diſcharging the Duties ſo due and payable, the real Value of ſuch Spirits as he, ſhe, or they ſhall deſire to remove, and the ſame may be removed accordingly, and a proper Permit or proper Permits ſhall on due Application be given for the ſame in like Manner as if no ſuch Diſtreſs had been made. Duty on Spirits in Stock unpaid to be levied by Diſtreſs, &c.

XVIII. And be it further enacted, That the ſeveral Duties and Drawbacks by this Act granted, allowed and made payable, and all Penalties and Forfeitures under this Act, ſhall be raiſed, levied, collected, paid and allowed, ſued for, recovered and applied, in the ſame 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, Duties and Drawbacks how to be levied and paid.

paying, levying, allowing and managing any Duties and Drawbacks, 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 the settling the Excise or new Impost upon His Majesty, His Heirs and 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 and 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, is provided.

46 G. 3. c. 106.

XIX. And whereas an Act was made in the Fiftieth Year of His present Majesty's Reign, intituled *An Act for encouraging the Consumption of Malt Liquor in* Ireland, the Provisions of which Act have not proved beneficial, and it is expedient to repeal the same; be it therefore enacted, That the said recited Act of the Fiftieth Year aforesaid, and all and every Bounty by the said Act granted, and all and every the Clauses, Articles, Matters, and Things in the said Act contained, shall, from and after the Twenty-fifth Day of *March* One thousand eight hundred and twelve, cease and determine, and shall be and the same are hereby repealed, save and except so far as relate to the Payment and Allowance of any Bounty to which any Person licensed to sell Spirituous Liquors, Wine, Beer, Ale, and Cyder by Retail, shall, under the Provisions of the said Act, be or shall have been entitled for the Quarter of the Year ending on the said Twenty-fifth Day of *March*, or for any preceding Quarter of a Year, and the obtaining of the proper and necessary Accounts, Returns and Certificates for the vouching or receiving any such Payment, and also save as to any Offence which shall have been or may be committed against the said Act, and any Proceedings to be taken for the Punishment of any Person or Persons offending against the said Act.

50 G. 3. c. 46.

Bounty granted by recited Act to cease, except as herein mentioned.

XX. 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 altered this Session.

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