

ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. LVIII.

An Act to grant to His Majesty certain Duties of Excise on Tobacco to be manufactured in *Ireland*; and to allow certain Drawbacks in respect thereof, in lieu of former Duties of Excise and Drawbacks; and to provide for the regulating and securing the Collection of the said Duties. [20th *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 United Kingdom called *Ireland*, there shall be granted, raised, levied, collected, paid, and satisfied, unto and for the Use of His Majesty, His Heirs and Successors, an Excise Duty of One Shilling and Sevenpence *British* Currency, for and upon every Pound Weight of Tobacco which shall at any Time or Times, from and after the Commencement of this Act, be delivered out of any of His Majesty's Warehouses, or out of the Custody of any Officer or Officers of the Customs, for Manufacture in *Ireland*, and so in Proportion for any greater or lesser Quantity, and to be charged on and paid by the Person or Persons to whom the same shall be delivered for Manufacture; which said Duty of Excise shall be in lieu

A Duty of 1s. 7d. for every lb. of Tobacco delivered out of Warehouse for Manufacture.

lieu and full Satisfaction of all Duties of Inland Exciſe granted by any former Act or Acts of Parliament on Tobacco manufactured in *Ireland*, or taken out of the original Package for Manufacture in *Ireland*.

Exciſe Duty on Tobacco impoſed by 47 G. 3. Seſſ. 1. c. 18. and 51 G. 3. c. 56. to ceaſe;

II. And be it further enacted, That, from and after the Commencement of this Act, all Duties of Inland Exciſe impoſed on Tobacco manufactured in *Ireland* by Two ſeveral Acts, the one made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled *An Act to grant to His Majeſty certain Inland Duties of Exciſe and Taxes in* Ireland, *and to allow certain Drawbacks in reſpect thereof, in lieu of former Duties of Exciſe, Taxes, and Drawbacks*; and the other in the Fifty-firſt Year of His ſaid Majeſty's Reign, intituled *An Act to grant an additional Duty of Exciſe on Tobacco manufactured in* Ireland, ſhall ceaſe and determine, and be no longer paid and payable, ſave as herein-after provided.

but the Duties in Arrear, and Penalties incurred, to be recovered.

III. Provided always, and be it enacted, That nothing herein contained ſhall extend, or be conſtrued to extend, to affect or take away any of the Regulations or Proviſions, Powers or Authorities, contained in any Act or Acts in force on or before the Commencement of this Act, for levying or recovering of all Exciſe Duties payable on Tobacco, and Arrears of ſuch Duties, which ſhall have been incurred or become due on or before the Commencement of this Act; and that all and every ſuch Regulations and Proviſions, Powers and Authorities, ſhall be and remain in full force for the levying and recovering the ſaid Duties, and Arrears of the ſaid Duties.

Tobacco in the Cuſtody of Manufacturers, &c. to be ſubject to the old Duty.

IV. Provided alſo, and be it enacted, That all Tobacco which, having been delivered out of the Cuſtody of any Officer or Officers of the Cuſtoms, or out of any of His Majeſty's Warehouſes, on or before the Commencement of this Act, ſhall be in the Cuſtody or Poſſeſſion of any Manufacturer or Manufacturers of Tobacco, or other Perſon or Perſons in *Ireland*, at any Time on or after the Commencement of this Act, ſhall be chargeable and charged with the Inland Exciſe Duty payable on Tobacco, under and by virtue of any Act or Acts in force in *Ireland* on or before the Commencement of this Act; and the ſaid Duty ſhall be charged againſt, and payable and paid by ſuch Perſon and Perſons, at ſuch Time, and in ſuch Manner, and under and ſubject to all the Rules and Regulations, Penalties and Forfeitures, mentioned, expreſſed, and contained in any Act or Acts in force in *Ireland* on or before the Commencement of this Act, for the charging, paying, levying, and collecting of the Inland Exciſe Duties on Tobacco; any Thing in this Act contained to the contrary in anywiſe notwithſtanding.

Tobacco and Snuff imported from Great Britain into Ireland, to pay the following Countervailing Duties;

V. 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 Duties on Tobacco imported into and manufactured in *Ireland*, Countervailing Duties ſhould be charged upon Tobacco and Snuff, the Growth, Produce, or Manufacture of *Great Britain*, and imported from thence into *Ireland*, ſufficient to countervail the Duties charged on Tobacco imported into and manufactured in *Ireland*; be it therefore enacted, That for and upon all Tobacco and Snuff, the Growth, Produce, or Manufacture of *Great Britain*, of the ſeveral Deſcriptions herein-after mentioned, which ſhall be imported from thence into *Ireland* at any Time or Times from and after

after the Commencement of this Act, there shall be charged, levied, collected and paid the several Countervailing Duties following, in lieu and full Satisfaction of all Countervailing Duties whatever, payable upon the Importation of such Tobacco and Snuff, under and by virtue of any Act or Acts in force in *Ireland* on or immediately before the Commencement of this Act; that is to say,

Duties.

For and upon every Pound Weight Avoirdupois of unmanufactured Tobacco, of the Growth or Produce of *Great Britain*, the Sum of Seven-pence Three Farthings:

For and upon every Pound Weight Avoirdupois of *British*-manufactured Short Cut Tobacco, or Tobacco manufactured into what is commonly known or called by the Name of *Spanish*, the Sum of Two Shillings and Four-pence:

For and upon every Pound Weight Avoirdupois of Tobacco or Snuff, being *British*-manufactured Shag Tobacco cut, the Sum of Two Shillings and One Penny Three Farthings; *British*-manufactured Roll Tobacco, the Sum of Two Shillings and Four-pence; *British*-manufactured Carrott Tobacco, the Sum of Two Shillings and One Penny Halfpenny; every other Sort of *British*-manufactured Tobacco, not herein-before enumerated or described, the Sum of Two Shillings and Four-pence; *British*-manufactured Rappee Snuff, the Sum of One Shilling and Eleven-pence Three Farthings; *British*-manufactured Snuff called *Scotch Snuff*, the Sum of Two Shillings and Nine-pence; *British*-manufactured Snuff called *Brown Scotch Snuff*, the Sum of One Shilling and Eleven-pence; *British*-manufactured Stalk Flour, the Sum of Two Shillings and Sixpence Three Farthings:

For and upon every Pound Weight Avoirdupois of every other Sort or Kind of *British*-manufactured Snuff or Snuff-work, not herein-before enumerated or described, the Sum of Two Shillings and Nine-pence:

All which said last mentioned Duties shall be paid and payable in *British* Currency:

Drawback of the Countervailing Duties to be allowed on the Exportation of such Tobacco and Snuff from Ireland to Great Britain.

And that upon the Exportation from *Ireland* to *Great Britain* of Tobacco and Snuff manufactured in *Ireland* of the like Denominations, and exported at any Time from and after the Commencement of this Act, and for which the Duties payable thereon shall have been fully paid and satisfied, there shall be allowed and given a Drawback equal in Amount to the Countervailing Duties by this Act granted on Tobacco and Snuff, the Growth, Produce, or Manufacture of *Great Britain*, and imported from thence into *Ireland*, in lieu of all Drawbacks payable under and by virtue of any Act or Acts in force in *Ireland* on or immediately before the Commencement of this Act, in respect of any such Tobacco or Snuff exported from *Ireland* to *Great Britain*.

Drawback to be allowed on the Exportation of Tobacco and Snuff to any other Place except Great Britian.

VI. And be it further enacted, That upon all Tobacco and Snuff manufactured in *Ireland* from Tobacco, which shall have paid all Duties of Customs and Excise payable on the same according to Law, from and after the Commencement of this Act, which shall be exported from *Ireland* to any Place except *Great Britain*, there shall be paid and allowed by way of Drawback or Compensation for the Duty charged and paid on the Import of the Leaf Tobacco whereof it hath been manufactured, and for the Excise Duty charged thereon by Law, the like Sums of Money as are by this Act allowed and made payable on all such manufactured Tobacco and Snuff exported to *Great Britain*, according to the Descriptions and

Denominations herein-before mentioned and contained: Provided always, that Proof ſhall be made on Oath or otherwiſe, to the Satisfaction of the Commiſſioners of Cuſtoms and Port Duties in *Ireland*, that all ſuch manufactured Tobacco or Snuff ſo exported had been manufactured from Tobacco, which had theretofore paid all Import and Exciſe Duties payable by Law thereon.

Duties to be carried to the Conſolidated Fund of Ireland.

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

So much of 48 G. 3. c 82. as relates to the Removal of Tobacco, repealed.

VIII. And be it further enacted, That, from and after the Commencement of this Act, ſo much of an Act made in the Forty-eighth Year of His preſent Majeſty's Reign, intituled *An Act to make perpetual and to amend ſeveral Acts, for the better regulating the iſſuing and granting of Permits and Certificates, for the Conveyance and Protection of certain Exciſeable Goods in* Ireland, as relates to the Removal of any Tobacco out of the Cuſtody of any Officer or Officers of the Cuſtoms, or from any Warehouſe in which the ſame ſhall have been lodged and ſecured, into the Stock of any Manufacturer of Tobacco; or to the granting of any Permit for the Removal of Tobacco into the Stock of any Manufacturer of Tobacco, ſhall ceaſe and determine, and ſhall be and the ſame is hereby repealed.

Regulations as to Permits for the Removal of Tobacco.

IX. And, for the better ſecuring the Inland Exciſe Duties on Tobacco in *Ireland* granted by this Act, be it enacted, That no Tobacco ſhall at any Time after the Commencement of this Act, be removed out of the Cuſtody of any Officer or Officers of the Cuſtoms, or from any Warehouſe in which the ſame ſhall have been lodged and ſecured, except for Exportation, or into the Stock of a licenſed Manufacturer of Tobacco; and that whenever ſuch Tobacco ſhall be intended to be removed into the Stock of ſuch Manufacturer, the Permit which ſhall be granted for the ſame to the Importer or Wholeſale Merchant to whom ſuch Tobacco ſhall belong, by the proper Officer of the Cuſtoms, ſhall be lodged with the Exciſe Permit Officer, who ſhall, under the Proviſions herein-after mentioned, grant in lieu of ſuch Cuſtoms Permit an Exciſe Permit for the Removal of ſuch Tobacco into the Stock of the Manufacturer mentioned in ſuch Cuſtom Permit; and ſuch Tobacco ſhall not be removed out of the Cuſtody of the Officer or Officers of the Cuſtoms, or out of any Warehouſe in which the ſame ſhall be ſo lodged or ſecured, until the Manufacturer, or ſome Perſon on his Behalf, ſhall have obtained and produced the ſaid Exciſe Permit to the proper Officer of the Cuſtoms.

No Permit to be granted until the Duties of Exciſe ſhall have been paid, &c.

X. And be it further enacted, That no ſuch Exciſe Permit for the Removal of any ſuch Tobacco ſhall be granted, until the Duties of Exciſe impoſed by this Act ſhall have been fully paid thereon; nor until the Manufacturer to whom ſuch Tobacco ſhall be intended to be delivered, or ſome Perſon on his Behalf, ſhall produce to ſuch Permit Officer of Exciſe, the Permit granted for ſuch Tobacco by the Officer of Cuſtoms, and alſo the Receipt of the Collector of Exciſe of the Diſtrict, for the Exciſe Duty on ſuch Tobacco; nor unleſs ſuch Officer of Exciſe ſhall be ſuffered to indorſe on ſuch Receipt the Quantity of Tobacco for which

ſuch

such Excise Permit is required, and the Date of such Permit; and every such Officer is hereby required to make such Endorsement accordingly; and in every such Receipt shall be specified the Number of Pounds Weight of Tobacco upon which the said Duty shall have been paid, together with the Number and Mark of each Package in which such Tobacco shall be contained, distinguishing the Weight of each

Tobacco removed (except for Exportation) without the Excise Permit, shall be forfeited.

XI. And be it further enacted, That if any Tobacco shall be removed out of any of His Majesty's Warehouses or Stores, or out of the Custody of any Officer or Officers of the Customs (except for Exportation) before such Excise Permit shall be granted for the Removal of the same, all such Tobacco so removed without such Excise Permit shall be forfeited, and may be seized by any Officer of Excise.

A Certificate from the Surveyor, of his having inspected the Manufactory, to be produced before Licence is granted.

XII. And be it further enacted, That before any Licence be granted to manufacture Tobacco, the Person requiring the same shall, with the Entry which he is by Law required to make of the several Places and Utensils to be used by him for keeping or manufacturing Tobacco, deliver to the proper Officer for granting such Licence, a Certificate from the Surveyor of Excise of the Survey within which the Manufactory of such Person shall be situate, setting forth that he has inspected the several Places and Utensils mentioned and described in such Entry.

Stock in the Possession of the Manufacturer, not to be less than the Quantity in the Stock Account of the Officer.

XIII. And be it further enacted, That whenever the Stock of Leaf Tobacco in the Possession of any Manufacturer of Tobacco shall be less than the Quantity of such Tobacco which, by the Stock Account kept by any Officer of Excise, ought to be in the Possession of such Manufacturer, every such Manufacturer shall, for every Time such Decrease shall appear, forfeit the Sum of Five Shillings for every Pound Weight of such Tobacco which shall appear so deficient.

Tobacco in Case may be weighed.

XIV. And be it further enacted, That it shall and may be lawful for any Officer of Excise, from Time to Time when he shall think it expedient so to do, to weigh any Tobacco in Case, declared to be intended for Snuff; provided that such Tobacco shall have remained in such Case for the Space of Six Weeks or upwards; any Thing in an Act, made in the Parliament of *Ireland* in the Thirty-seventh Year of His present Majesty's Reign, intituled *An Act for regulating and extending the Tobacco Trade, and for securing the Duties payable upon the Import and Manufacture of Tobacco*, to the contrary notwithstanding.

Contracts for the Sale of Tobacco, where the Consideration shall not be as herein mentioned, &c. shall be void.

XV. And be it further enacted, That all Contracts, Promises, Bonds, Judgments, or other Securities given or executed by any Person, where the Whole or any Part of the Consideration of any such Contract, Promise, or Security, shall be for any Tobacco in Leaf or manufactured, which shall have been sold for a less Price by the Pound Weight than the Import and Excise Duties payable thereon, together with a Sum of Two-pence added thereto, shall amount to, or for any Tobacco with which such Permits as by this Act required shall not have been granted, shall be utterly void; and no Suit shall be maintained thereon in any Court of Law or Equity.

If Tobacco be sold for a lower Price, the Buyer may recover the Difference from the Seller.

XVI. And be it further enacted, That if any such Tobacco shall be sold for ready Money at any lower Price than as aforesaid, it shall and may be lawful for the Person or Persons buying or purchasing such Tobacco, to recover from the Seller or Sellers thereof a Sum equal to the full Amount of such Tobacco so sold as aforesaid, to be sued for and recovered by Action in any of His Majesty's Courts of Record in *Dublin*, or by Civil Bill in a Court of proper Jurisdiction, where the Amount of the Sum to be recovered shall be within the Jurisdiction of such Civil Bill Court.

Not to void Contract for Sale of Tobacco made under a Commission of Bankruptcy.

XVII. Provided always, and be it enacted, That nothing herein contained shall extend or be construed to extend, to make void or defeat any Contract for or Sale of Tobacco made *bonâ fide* under any Execution or Commission of Bankruptcy against the Owner of such Tobacco.

Licence in force till the 25th of March.

XVIII. And be it further enacted, That every Licence to sell manufactured Tobacco or Snuff by Retail, which shall have been granted before the Commencement of this Act, shall expire on, and be no longer in force than until the Twenty-fifth Day of *March* next after the Commencement of this Act; and every such Licence which shall be granted after the Commencement of this Act shall be in force until the Twenty-fifth Day of *March* next after the Date of such Licence, and no longer.

No Tobacco, &c. to be imported into Ireland after the Periods herein mentioned.

XIX. And be it further enacted, That no Tobacco Stalks, whether manufactured or unmanufactured, or Tobacco Stalk Flour, or Snuff-work, shall be imported or brought into *Ireland* from any other Place than *America*, at any Time after the Expiration of One Calendar Month next after the Commencement of this Act, nor from any Port or Place in *America* at any Time after the Expiration of Three Calendar Months next after the Commencement of this Act, in any Ship, Vessel, or Boat whatever, on Pain of forfeiting all such Tobacco Stalks, Tobacco Stalk Flour, and Snuff-work respectively, with the Hogsheads, Casks, Chests, Cases, and other Packages respectively containing the same; and also the Ship, Vessel, or Boat in or on board which the same shall be so imported or brought, with her Guns, Furniture, Ammunition, Tackle, and Apparel; and such Tobacco Stalks, Tobacco Stalk Flour, Snuff-work, Hogsheads, Casks, Chests, Cases, and other Packages respectively, and also such Ship, Vessel, or Boat, Guns, Furniture, Ammunition, Tackle, and Apparel, shall and may be seized by any Officer or Officers of the Customs or Excise: Provided always, that in case any Tobacco Stalks, Tobacco Stalk Flour, or Snuff-work, shall at any Time after the Expiration of the said One Calendar Month or Three Calendar Months respectively, and before the Fifth Day of *October* One thousand eight hundred and twelve, be imported into *Ireland*, it shall and may be lawful for the Importer thereof to land and warehouse the same for Exportation only, subject to such Rules and Regulations as the said Commissioners of Customs and Port Duties in *Ireland* may think fit to make, order, and direct in that Behalf.

Duties, &c. and Penalties, how to be levied and paid.

XX. And be it further enacted, That the several Rates and Duties, and Drawbacks, by this Act granted and allowed, and made payable, and all and every the Fines, Penalties, and Forfeitures under this Act, shall be raised, levied, collected, paid, sued for, recovered, and applied and allowed,

allowed, in the same Manner, and under such Powers and Authorities, and by such Ways and Methods, and under such Rules and Directions, and subject to such Regulations and Provisions, and under such Penalties and Forfeitures, as are appointed, directed, and expressed for the raising, collecting, levying, and paying and managing of Duties and Drawbacks, or for the Recovery of any Penalties or Forfeitures, in and by an Act of Parliament 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 and Successors*, according to the Book of Rates therein inserted; or in and by an Act made in the Parliament of *Ireland* in the Thirty-seventh Year of His present Majesty's Reign, intituled *An Act for regulating and extending the Tobacco Trade, and for securing the Duties payable upon the Import and Manufacture of Tobacco*, save and except so far as the same are inconsistent with the Regulations and Provisions in this Act contained; 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 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, Regulations and Provisions, Penalties and Forfeitures, save as aforesaid, 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 Act passed in the Fourteenth and Fifteenth Years of the Reign of His late Majesty King *Charles* the Second, or in and by any other Act or Acts as aforesaid, is provided.

Irish Act, 14 & 15 C. 2.

Irish Act, 37 G. 3.

46 G. 3. c. 106.

XXI. 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 or repealed this Session.

XXII. And be it further enacted, That this Act shall commence and take Effect immediately from and after the Expiration of Twenty Days next after the passing thereof, and not sooner.

Commencement of the Act.

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