ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. LXI.

An Act to grant an Exciſe Duty on Spirits made or diſtilled from Sugar in *Ireland*, during the Prohibition of Diſtillation from Corn or Grain there, in lieu of the Exciſe Duty now chargeable thereon, and to allow a Drawback on the Export thereof.

[9th *June* 1812.]

WHEREAS the Diſtillation of Spirits from Corn or Grain in *Ireland* is prohibited by Law 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 during the Time in which the Diſtillation from Corn or Grain in *Ireland* ſhall be ſo prohibited, there ſhall be raiſed, levied, collected, paid, and ſatisfied unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, which at any Time or Times during ſuch Prohibition ſhall be made or diſtilled in *Ireland* from Sugar, by any Perſon or Perſons whomſoever, or for which any Diſtiller in *Ireland* ſhall be chargeable by Law, the Sum of Three Shillings and Eight Pence *Britiſh* Currency, and no more, in lieu as well of the Exciſe Duty of Five Shillings and Eleven Pence Halfpenny *Britiſh* Currency granted on ſuch Spirits by an Act made in the Forty-eighth Year of His preſent Majeſty's Reign, intituled *An Act to grant to His Majeſty Duties upon Malt made in* Ireland, *and upon Spirits made or diſtilled in* Ireland, *and to allow certain Drawbacks upon the Exportation thereof;* as alſo of the Duty on ſuch Spirits in Proportion to their Strength, granted by an Act made in the Forty-ninth

A Duty of 3s. 8d. per Gallon to be paid for Spirits diſtilled from Sugar, inſtead of the Duty granted by 48 G. 3. c. 78. and

49 G. 3. c. 73. Year of His preſent Majeſty's Reign, intituled *An Act to grant to His Majeſty Duties upon Spirits made or diſtilled in* Ireland, *and upon* Britiſh *Spirits imported into* Ireland, *and upon Licences to ſell Spirituous Liquors in* Ireland *in Quantities not leſs than Two Gallons;* and that for every Gallon of ſuch Spirits which ſhall have been or ſhall be diſtilled during ſuch Prohibition as aforeſaid, and which ſhall at any Time hereafter be exported from *Ireland* to any Place except to *Great Britain*, and which ſhall not be exported from Warehouſe in *Ireland*, there ſhall be allowed and paid a Drawback of Five Shillings and Ten Pence *Britiſh* Currency and no more.

Drawback.

How Duty and Drawback are to be levied and paid.

II. And be it further enacted, That the Duty and Drawback by this Act made payable and allowable ſhall be raiſed, levied, collected, paid, and allowed in like Manner, and under all ſuch Powers, Authorities, and Proviſions, Rules and Regulations, as are contained in the ſaid recited Act of the Forty-eighth Year, with reſpect to the Duties and Drawbacks on Spirits diſtilled from Sugar, granted, allowed, and made payable under and by virtue of the ſaid recited Act, or in an Act made in the ſaid Forty-eighth Year, intituled *An Act to amend the ſeveral Acts for the regulating and ſecuring the Collection of the Duty on Spirits diſtilled in* Ireland, or in any other Act in force for the granting, ſecuring, or regulating of Duties on Spirits in *Ireland*, as fully and effectually to all Intents and Purpoſes as if the ſeveral Powers, Authorities, and Proviſions, Rules and Regulations of the ſaid Acts had been and were repeated and re-enacted in this preſent Act, ſave only ſo far as the ſame are altered by this preſent Act.

48 G. 3. c. 81.

After what Rate Officer to charge Diſtiller for Decreaſe of Waſh.

III. And be it further enacted and declared, That the Officer of Exciſe keeping an Account of Waſh in the Diſtillery of any Diſtiller in *Ireland* ſhall, on any Decreaſe of Waſh produced from Sugar, charge the Diſtiller for a Quantity of Spirits calculated after the Rate of Twenty-one Gallons of Spirits for every One hundred Gallons of Waſh ſo decreaſed, and ſo in Proportion for any greater or leſs Quantity of Waſh, any Thing in any Act or Acts at any Time in force in *Ireland* to the contrary notwithſtanding.

Spirits not to be exported unleſs previouſly ſecured in Warehouſe, &c.

IV. And be it further enacted, That from and after the paſſing of this Act, and during the Continuance of the Prohibition of Diſtillation from Corn or Grain in *Ireland*, it ſhall not be lawful for any Perſon to export or to enter or ſhip for Exportation from any Port or Place in *Ireland* to any Parts beyond the Seas any Spirits made or diſtilled in *Ireland* from Sugar, 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 Regulation of 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 ſuch Spirits ſhall during the Continuance of ſuch Prohibition be exported, or ſhall be entered or ſhipped for Exportation from any Port or Place in *Ireland*, 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 with the Caſks and Packages containing the ſame, and alſo the Ships, Boats, or Veſſels

on board of 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.

V. And be it further enacted, That for and upon every Gallon of ſuch Spirits diſtilled in *Ireland* from Sugar, and which ſhall be warehouſed in *Ireland* and exported from thence, there ſhall be allowed and given a Drawback of Two Shillings and Two-pence *Britiſh* Currency and no more; which ſaid Drawback ſhall be in lieu and inſtead of all former Drawbacks on ſuch Spirits ſo warehouſed and exported, and ſhall be paid in like Manner and under the like Reſtrictions as are directed with reſpect to other Drawbacks on Spirits exported from *Ireland*, under or by virtue of any Act or Acts in force in *Ireland*. Drawback allowed on Exportation.

VI. 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.

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