ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

****

C A P. XXIX.

An Act to charge an additional Duty of Cuſtoms on Brandy imported into *Great Britain* for the Purpoſe of Exportation, and which ſhall be taken out of Warehouſe for Home Conſumption, before the Thirty-firſt Day of *March* One thouſand eight hundred and fourteen. [14th *December* 1813.]

WHEREAS certain Quantities of Brandy have been brought into *Great Britain* under the Authority of Licences granted on the Condition of ſuch Brandy being exported to Foreign Parts, and which Brandy now remains under the Care of the Officers of the Revenue: And whereas it is expedient that ſuch Brandy ſhould now be permitted to be uſed in *Great Britain* on Payment of the Duties of Cuſtoms and Exciſe due and payable thereon, and alſo of a further Duty of Cuſtoms; 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 from and after the paſſing of this Act it ſhall and may be lawful for the Proprietor or Conſignee of any ſuch Brandy ſo imported or brought into *Great Britain* as aforeſaid, and which now actually remains under the Care of the Officers of the Revenue, to make an Entry thereof with the proper Officers of the Cuſtoms and Exciſe, and to pay the Duties of Cuſtoms and Exciſe due and payable on Brandy at the Time of ſuch Entry, and alſo an additional Temporary or War Duty of Cuſtoms of Two Shillings for every Gallon of ſuch Brandy: Provided always, that no ſuch Entry ſhall be permitted to be made, or

Additional Duty on Brandy.

the Duties on any ſuch Brandy be received, unleſs ſuch Entry ſhall be made and the full Duties on ſuch Brandy paid on or before the Thirty-firſt Day of *March* One thouſand eight hundred and fourteen.

On Payment of Duties, Brandy to be delivered for Home Conſumption.

II. And be it further enacted, That on ſuch Entry being made, and the Duties of Cuſtoms and Exciſe due and payable on the Importation of Brandy into *Great Britain*, together with the additional Duty of Cuſtoms impoſed by this Act of Two Shillings for every Gallon of ſuch Brandy being paid within the Time herein-before limited, any ſuch Brandy ſhall and may be delivered to the Proprietor or Conſignee thereof, for the Purpoſe of being uſed or conſumed in *Great Britain*; any Thing contained in the Licence or Licences under the Authority of which any ſuch Brandy may have been imported or brought into *Great Britain*, or in any Act or Acts of Parliament to the contrary notwithſtanding.

Duty to be levied as the other Duties of Cuſtoms.

III. And be it further enacted, That the ſaid Additional Duty of Cuſtoms ſhall be aſcertained, managed, raiſed, levied, collected, anſwered, paid, and recovered in ſuch and the like Manner as the Duties of Cuſtoms due and payable on Brandy on and immediately before the paſſing of this Act are aſcertained, managed, raiſed, levied, collected, anſwered, paid, and recovered; and that the Produce and Amount of the ſaid Duty ſhall be appropriated and applied in ſuch and the like Manner in every reſpect as the Temporary or War Duty payable on Brandy imported into *Great Britain* is appropriated and applied.

Act may be altered this Seſſion.

IV. 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.

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