ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. XL.

An Act to remove Doubts respecting the Payment of Drawback on the Exportation of *French* Wine in certain Cases. [20th *December* 1813.]

WHEREAS by an Act made in the last Session of Parliament, intituled *An Act for granting to His Majesty additional Duties of Excise in* Great Britain *on Tobacco and Snuff, and on* French *Wines*, it is enacted, that every Dealer or Dealers or Seller or Sellers of Foreign Wine who should, on or before the Tenth Day of *October* One thousand eight hundred and thirteen, have actually paid in advance the whole of the Additional Duties by the said Act imposed on any *French* Wine which should have been found on the first actual Survey by the proper Officer or Officers of Excise, after the Thirtieth Day of *March* One thousand eight hundred and thirteen, in his, her, or their Stock, Custody or Possession, as in the said Act was mentioned, should be entitled to an Allowance equal to One Third of such Additional Duties so paid in Advance as aforesaid; and by the said Act a Drawback of Sixty-three Pounds, and so in Proportion for any greater or less Quantity, was allowed for every Tun of *French* Wine imported into *Great Britain*, for which all the Duties imposed for or in respect thereof should have been paid, and which should be duly exported as Merchandize from or out of the entered Stock of any Dealer or Dealers, or Seller or Sellers of *French* Wines: And whereas Doubts have arisen whether under or by virtue of the said recited Provisions, the Drawback of Sixty-three Pounds for every Tun of such *French* Wine, and so in Proportion for any greater or less Quantity so exported from or out of such entered Stock is not payable for or in respect of such Wine whereon the said recited 53 G. 3. c. 34.

Allowance

Allowance has been received for the ſaid Additional Duties ſo paid in Advance; now, to obviate and remove all ſuch Doubts, be it enacted and declared 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 no Drawback exceeding the Amount of the ſaid Additional Duty actually paid and retained in the Hands of His ſaid Majeſty, for or in reſpect of any ſuch Wine, ſhall be paid or allowed on the Exportation of any ſuch Wine; any Thing in the ſaid Act contained to the contrary in anywiſe notwithſtanding.

Drawback not to exceed the additional Duty.

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