

ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. CX.

An Act for charging certain Duties on Sweets or Made Wines in *Ireland* in lieu of former Duties.

[28th *June* 1815.]

WHEREAS it is expedient that the Duties of Exciſe payable in *Ireland* upon all Liquors called *Sweets* or *Made Wines*, made in *Ireland*, and alſo the Countervailing Duties on *Britiſh* Sweets or Made Wines imported into *Ireland*, ſhould be decreaſed, ſo as not to exceed the Duties payable thereon in *Great Britain*; 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 all Duties of Exciſe payable in *Ireland* on Sweets or Made Wines made in *Ireland*, and all Countervailing Duties payable on *Britiſh* Sweets or Made Wines imported into *Ireland*, under any Act or Acts in force in *Ireland* immediately before the paſſing of this Act, ſhall ceaſe and determine; and that in lieu thereof there ſhall from and after the paſſing of this Act be raiſed, levied, collected, and paid, unto His Majeſty, His Heirs and Succeſſors, upon and in reſpect of ſuch Sweets or Made Wines the ſeveral Sums of Money and Duties following; that is to ſay,

In lieu of preſent Duties on Sweets the following ſhall be paid, viz.

For and upon every Barrel containing Thirty-two Gallons of all Liquor called *Sweets* or *Made Wines*, made for Sale in *Ireland*, by Infuſion, Fermentation, or otherwiſe, from Fruit or Sugar, or from Fruit and Sugar mixed with any other Ingredients or Materials, an Exciſe Duty of Two Pounds

2l. 7s. per Barrel;

Pounds Seven Shillings *Britiſh* Currency, and after the ſame Rate for any greater or leſs Quantity, to be paid by the reſpective Makers thereof:

and a Countervailing Duty of 2l. 7s. per Barrel on Sweets imported.

For and upon every Barrel containing Thirty-two Gallons of *Britiſh* Sweets or other *Britiſh* Liquors, made by Infuſion, Fermentation, or otherwiſe, from Fruit or Sugar, or from Fruit and Sugar mixed with any other Material or Ingredient whatſoever, commonly called *Sweets*, or called or diſtinguiſhed by the Name of *Made Wines*, imported into *Ireland* from *Great Britain*, a Countervailing Duty of Two Pounds Seven Shillings *Britiſh* Currency.

Drawback allowed on Exportation.

II. And be it further enacted, That upon the Exportation from *Ireland* to *Great Britain*, or elſewhere, of any *Iriſh* or *Britiſh*-made Sweets or Made Wines, which ſhall have paid the Duties by this Act impoſed, there ſhall be allowed and paid a Drawback of Two Pounds Seven Shillings for and upon every Barrel containing Thirty-two Gallons in lieu and full Satisfaction of all Drawbacks now allowed by Law for the ſame.

Duty to be under the Management of the Commiſſioners of Exciſe.

III. And be it further enacted, That the ſaid Duty of Exciſe by this Act impoſed on Sweets or Made Wines made for Sale in *Ireland* ſhall be under the Management of the Commiſſioners of Excife in *Ireland*, and ſhall be raiſed, levied, collected, and paid, in ſuch Manner and under ſuch Rules and Regulations as are enacted and contained in an Act made in the Parliament of *Ireland* in the Thirty-ninth Year of His preſent Majeſty's Reign, intituled *An Act for granting unto His Majeſty the ſeveral Duties therein mentioned on Sweets or Made Wines, Mead, and Vinegar; and for ſecuring the Collection thereof*; and as if all the Rules, Regulations, Clauſes, Matters, and Things, in the ſaid recited Act contained, for ſecuring the Collection of the Duty granted by the ſaid Act, were repeated and re-enacted in this Act with reſpect to the Duty of Exciſe granted by this Act, except only ſo far as relates to the Duration of the Licences in the ſaid Act mentioned, and which Licences ſhall be in force to the Fifth Day of *January* in each Year, any Thing in the ſaid recited Act to the contrary notwithſtanding.

Iriſh Act, 39 G. 3.

Countervailing Duty and Drawback how to be levied and paid.

IV. And be it further enacted, That the Countervailing Duty on *Britiſh*-made Wine imported into *Ireland* by this Act granted, and the Drawbacks by this Act allowed, ſhall be raiſed, levied, collected, paid, allowed, ſued for, and recovered, 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, levying, paying, managing, and allowing of any Duties, Taxes, or Drawbacks, in and by an Act made in *Ireland* in the Fourteenth and Fifteenth Years of the Reign 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 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 which may be in force in

Iriſh Act, 14 & 15 C. 2.

46 G. 3. c. 106.

Ireland relating to the Revenue of Exciſe and Cuſtoms, or either of them, as fully and effectually, to all Intents and Purpoſes, as if the ſame Rules and Directions, Penalties and Forfeitures, 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 Acts or any of them is or ſhall be provided.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1815.