ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

C A P. CXXXIX.

An Act to grant an additional Duty of Exciſe in *Ireland*, upon Spirits made or diſtilled from Corn or Grain. [6th *July* 1815.]

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 aſſembeld, and by the Authority of the ſame, That within and through that Part of the ſaid United Kingdom called *Ireland*, there ſhall be granted, raiſed, levied, collected, paid, and ſatisfied, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, the ſeveral Duties herein-after mentioned; (that is to ſay),

The following additional Duties to be levied:

For and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, which, at any Time from and after the Nineteenth Day of *June* One thouſand eight hundred and fifteen, ſhall be made or diſtilled in *Ireland*, from Corn or Grain malted or unmalted, or for which any Diſtiller ſhall be chargeable by Law, an additional Duty of Sixpence, *Britiſh* Currency, over and above all other Duties payable thereon, under and by virtue of any Act or Acts of Parliament in force in *Ireland*, on or immediately before the ſaid Nineteenth Day of *June*, and after the ſame Rate for any greater or leſs Quantity, and which ſaid additional Duty ſhall be paid by the firſt Maker or Diſtiller of ſuch Spirits.

6d. per Gallon of Spirits diſtilled from Corn.

6d. to be paid for every Gallon of Spirits in the Stock of the Diſtiller, or in the Stock of the Importer, &c.

II. And be it further enacted, That there ſhall alſo be granted, raiſed, levied, collected, paid, and ſatisfied, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, the ſeveral Duties herein-after mentioned; (that is to ſay),

For and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, made or diſtilled in *Ireland*, from Corn or Grain malted or unmalted, which ſhall have been in the Stock, Cuſtody, or Poſſeſſion of any Diſtiller in *Ireland*, or of any Perſon for the Uſe of ſuch Diſtiller, on the ſaid Nineteenth Day of *June*, the additional Duty or Sum of Sixpence, *Britiſh* Currency, over and above all other Duties which ſhall have been charged or paid on ſuch Aqua Vitæ, Strong Waters, or Spirits, and after the ſame Rate for any greater or leſs Quantity; and alſo for and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, made in *Great Britain* or *Ireland*, from Corn or Grain malted or unmalted, which ſhall have been in the Stock, Cuſtody, or Poſſeſſion of any Importer of, Dealer in, Seller or Retailer of Spirits in *Ireland*, or of any Rectifier or any Compounder of Spirits in *Ireland*, on the ſaid Nineteenth Day of *June*, an additional Duty or Sum of Sixpence, *Britiſh* Currency, over and above all other Duties which ſhall have been paid on ſuch Aqua Vitæ, Strong Waters, or Spirits, and after the ſame Rate for any greater or leſs Quantity: Provided always, that no ſuch Charge of Sixpence *per* Gallon upon any Spirits in the Stock, Cuſtody, or Poſſeſſion of any Perſon, ſhall take place upon or affect any Perſon who ſhall not in the Whole have had the Quantity of Thirty Gallons in Stock, Cuſtody, or Poſſeſſion, on the ſaid Nineteenth Day of *June*, and that no ſuch Charge ſhall take place on any Spirits in the Stock of any Compounder of Spirits, which ſhall have been actually compounded before the ſaid Nineteenth Day of *June*.

Duty on Spirits that have been warehouſed, and taken out for Home Conſumption:

6d. per Gallon.

7½d per Gallon.

III. And be it further enacted, That there ſhall alſo be granted, raiſed, levied, collected, paid, and ſatisfied to and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, made or diſtilled from Corn or Grain malted or unmalted in *Ireland*, and which having been warehouſed in any of His Majeſty's Warehouſes or Stores in *Ireland*, purſuant to Law, at any Time after the Seventh Day of *May* One thouſand eight hundred and fifteen, ſhall, at any Time on or after the ſaid Nineteenth Day of *June*, be taken out for Home Conſumption in *Ireland*, the Sum of Sixpence, *Britiſh* Currency; and for every Gallon of ſuch Spirits, which having been ſo warehouſed at any Time before the ſaid Seventh Day of *May* One thouſand eight hundred and fifteen, ſhall, at any Time after the ſaid Nineteenth Day of *June*, be taken out for Home Conſumption, the Sum of Sevenpence Halfpenny, *Britiſh* Currency, and after the ſame Rate for any greater or leſs Quantity over and above all Duties of Exciſe on ſuch Spirits payable thereon, under or by virtue of any Act or Acts in force in *Ireland*, on or immediately before the ſaid Nineteenth Day of *June*.

Countervailing Duty to be levied on Spirits diſtilled in Great Britain and imported into Ireland.

IV. 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 additional Duty by this Act impoſed on Spirits made in *Ireland*, and in reſpect of the additional and increaſed Duties impoſed on Malt made in *Ireland* by an Act paſſed in the preſent Seſſion of Parliament, additional countervailing Duties ſhould be charged upon the like Spirits made in *Great Britain*

and imported from thence into *Ireland*, ſufficient to countervail the ſaid additional Duty on Spirits and Malt made in *Ireland*, be it therefore enacted, That there ſhall be granted, raiſed, levied, collected, paid, and ſatisfied, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, on all ſuch Spirits, the Countervailing Duties following, over and above all Countervailing Duties whatever, payable upon ſuch Spirits under or by virtue of any other Act or Acts in force in *Ireland* at the Time of ſuch Importation, (that is to ſay,)

For and upon every Gallon of Spirits made or diſtilled in *Great Britain*, from Corn or Grain malted or unmalted, and which ſhall be imported from thence into *Ireland* at any Time after the ſaid Nineteenth Day of *June* One thouſand eight hundred and fifteen, the Sum of Seven-pence Halfpenny, *Britiſh* Currency, and after the ſame Rate for any greater or leſs Quantity. 7½d. per Gallon.

V. And be it further enacted, That for and upon every Gallon of Spirits made or diſtilled in *Ireland* from Corn malted or unmalted, and on which the Duties by this Act payable thereon ſhall have been fully paid and ſatisfied, and which ſhall be exported from *Ireland* to *Great Britain*, there ſhall be allowed and given an additional Drawback equal in Amount to the additional Countervailing Duty impoſed by this Act upon Spirits made or diſtilled in *Great Britain* from Corn or Grain malted or unmalted, and imported from thence into *Ireland*. Drawback on Exportation to Great Britain.

VI. And be it further enacted, That every Perſon who ſhall export to any other Place than *Great Britain* Spirits diſtilled in *Ireland* from Corn or Grain malted or unmalted, on which the additional Duties impoſed by this Act ſhall have been fully paid and ſatisfied, ſhall be entitled to and ſhall receive for every Gallon of ſuch Spirits a Drawback of Seven-pence Halfpenny *Britiſh* Currency; provided that all ſuch Spirits ſhall be of a Strength not leſs than of One to Ten over Hydrometer Proof, and which ſaid Drawback ſhall be over and above all Drawbacks payable under or by virtue of any Act or Acts in force in *Ireland* at the Time of ſuch Exportation in reſpect of ſuch Spirits exported from *Ireland* to Foreign Parts. Drawback on Exportation to any other Place.

VII. And be it further enacted, That on the Exportation of any Spirits made or diſtilled in *Ireland* from Corn or Grain malted or unmalted, which ſhall have been or ſhall be warehouſed in Manner required by Law, at any Time after the Seventh Day of *May* One thouſand eight hundred and fifteen, there ſhall be allowed and paid a Drawback of One Penny Halfpenny *Britiſh* Currency upon every Gallon of ſuch Spirits, as and in lieu and in reſpect of the additional and increaſed Duties impoſed by an Act of this preſent Seſſion of Parliament on the Malt uſed or conſumed in the making of ſuch Spirits, and which Drawback ſhall be over and above any other Drawback payable on ſuch Spirits under any other Act or Acts in force in *Ireland* at the Time of ſuch Exportation; and the ſaid Drawbacks ſhall be and is hereby required to be paid and ſatisfied on ſuch Export, ſubject to all Rules and Regulations in force in *Ireland* reſpecting Drawbacks. Drawback on the Exportation of Spirits that have been warehouſed.

VIII. And be it further enacted, That all Monies ariſing from the Duties granted by this Act (the neceſſary Charges of raiſing and paying the Duties to be carried to the Conſolidated Fund.

the ſame being deducted) ſhall be carried to and made Part of the Conſolidated Fund of *Ireland*.

Duty to be levied under the Regulations preſcribed by 46 G. 3. c. 88.

IX. And be it further enacted, That the ſaid Duty of Sixpence *per* Gallon on Spirits made or diſtilled in *Ireland* from Corn malted or unmalted impoſed by this Act, ſhall be charged on every Diſtiller in reſpect of the Quantity of Spirits which ſhall be made or diſtilled by ſuch Diſtiller, or for which any Diſtiller ſhall be chargeable by Law, to be computed, aſcertained, and charged in ſuch Manner and under ſuch Regulations, Directions, and Proviſions as are contained in an Act made in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled *An Act to provide for the regulating and ſecuring the Collection of the Duties on Spirits diſtilled in* Ireland, *and the warehouſing of ſuch Spirits for Exportation*, or in any Act or Acts for amending the ſaid Act or in this Act, or any other Act or Acts for granting, regulating, or ſecuring the Duties on Spirits diſtilled in *Ireland*, or for warehouſing the ſame; and that all and every the Clauſes, Rules, Regulations, Reſtrictions, Proviſions, Penalties, Forfeitures, and Modes of recovering thereof, provided, mentioned, and contained in the ſaid recited Act of the Forty-ſixth Year aforeſaid, or in any Act for amending the ſaid Act, or in this or any other Act or Acts for granting, regulating, or ſecuring the Duties on Spirits diſtilled in *Ireland*, or for the warehouſing of any ſuch Spirits, ſhall be applied and put in Practice in making Charges of Duty and other Charges on ſuch Diſtiller, in reſpect of the ſaid Duties of Spirits under this Act, and with reſpect to the warehouſing of any Spirits charged with Duty under this Act, as fully and effectually to all Intents and Purpoſes whatſoever as if all the ſaid Clauſes, Rules, Regulations, Reſtrictions, Proviſions, Penalties and Forfeitures had been expreſsly repeated and enacted in this Act.

Account of Stock to be taken, and a Return made to the Collector.

X. And in order to ſecure the ſaid additional Duty of Sixpence by this Act impoſed on every Gallon of Spirits, as well *Britiſh* as *Iriſh*, in the Stock, Cuſtody, or Poſſeſſion of every Diſtiller or Importer of, Dealer in, Seller, Retailer and Rectifier of Spirits in *Ireland*, be it further enacted, That any Officer or Officers of Exciſe in *Ireland* ſhall and may, by gauging, or otherwiſe, take an Account of the Quantity of all ſuch Spirits in the Stock, Cuſtody, or Poſſeſſion of any Diſtiller or Importer of, Dealer in, Seller, or Retailer of Spirits, or of any Rectifier of Spirits in *Ireland*, or of any Perſon for the Uſe of any ſuch Diſtiller, Importer, Dealer, Seller, Retailer, or Rectifier reſpectively, on the ſaid Nineteenth Day of *June*, and alſo of all ſuch Spirits not compounded, which on the ſaid Nineteenth Day of *June* ſhall be in the Stock, Cuſtody, or Poſſeſſion of any Compounder of Spirits in *Ireland*; and every ſuch Officer or Officers ſhall make a Return in Writing to the Collector of Exciſe of the reſpective Diſtricts in which ſuch Spirits ſhall have been on the ſaid Nineteenth Day of *June*, of the juſt and true Quantity of all ſuch Spirits, and of the Amount of the ſaid Duty of Sixpence *per* Gallon thereon reſpectively, payable over and above the Duty theretofore paid or payable thereon, and ſuch Return ſhall be a Charge on every ſuch Perſon reſpectively; and if any Officer or Officers of Exciſe ſhall not, on Demand made by him or them, at any Warehouſe, Storehouſe, Room, Shop, Cellar, Vault, or other Place of or belonging to any ſuch Diſtiller, Importer, Dealer, Seller, or Retailer, Rectifier, or Compounder, or any Place where any Spirits belonging to any ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder

Penalty on obſtructing Officer.

ſhall be, be admitted therein, or ſhall not be ſuffered to take an Account of all Spirits therein; or if any ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier or Compounder, or Perſon having the Cuſtody or Poſſeſſion of ſuch Spirits, ſhall neglect or refuſe to ſhew to ſuch Officer all the Spirits in every ſuch Warehouſe or other Place, ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, Compounder or other Perſon into or at whoſe Warehouſe or other Place ſuch Officer or Officers ſhall not be admitted, or ſhall not be ſuffered to take an Account of all Spirits therein; and every ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, Compounder, or other Perſon who ſhall refuſe or neglect to ſhew or cauſe to be ſhewn to ſuch Officer or Officers all ſuch Spirits as aforeſaid, ſhall, for every ſuch Offence or Default reſpectively in any of the Caſes aforeſaid, forfeit the Sum of Five hundred Pounds.

Diſtillers, &c. to deliver at the Exciſe Office an Account of their Stock on Oath.

XI. And be it further enacted, That every ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier or Compounder, who on the ſaid Nineteenth Day of *June* ſhall have had in his, her, or their Stock, Cuſtody, or Poſſeſſion (other than His Majeſty's Warehouſes, or under His Majeſty's Locks) or in any Store Room, Shop, Cellar, Vault, or other Place, or in the Cuſtody or Poſſeſſion of any other Perſon, for his, her, or their Uſe, any Spirits whatever, which ſhall be liable to the ſaid additional Duty of Sixpence *per* Gallon by this Act granted, ſhall within Thirty-one Days after the paſſing of this Act, deliver at the Office of Exciſe of the Diſtrict in which ſuch Spirits ſhall have been on the ſaid Nineteenth Day of *June*, a juſt, true, and particular Account in Writing of the Quantity of all ſuch Spirits, which, on the ſaid Nineteenth Day of *June* ſhall have ſo been in the Stock, Cuſtody, or Poſſeſſion of ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, Compounder or other Perſon in every ſuch Warehouſe, Store Room, Shop, Cellar, Vault or other Place, or in the Cuſtody or Poſſeſſion of any Perſon for his, her, or their Uſe, deſcribing the Places where the ſame ſhall reſpectively be or may have been, and the Situation thereof; and every ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, Compounder, or other Perſon delivering ſuch Account, ſhall make Oath, or if a Quaker, a ſolemn Affirmation, before any chief Commiſſioner or Sub-commiſſioner of Exciſe, that ſuch Account is a true, juſt and perfect Account of all ſuch Spirits as aforeſaid, which Oath or Affirmation any ſuch Commiſſioner or Sub-commiſſioner is hereby authorized to adminiſter, and every ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier or Compounder, who ſhall neglect to deliver or cauſe to be delivered the Accounts hereby reſpectively required, within the reſpective Times aforeſaid, or who ſhall neglect to make ſuch Oath or Affirmation, or who ſhall deliver or cauſe to be delivered any falſe or untrue Account, ſhall forfeit the Sum of One hundred Pounds, and all ſuch Spirits of which ſuch Account ſhall not be delivered within the Times aforeſaid, or of which any falſe or untrue Account ſhall be delivered, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of His Majeſty's Revenue of Cuſtoms or Exciſe in *Ireland*.

Penalty for Neglect.

The Return producing the higheſt Amount of Duty to be the Charge on the Diſ-

XII. And be it further enacted, That every Perſon liable to the ſaid additional Duty of Sixpence *per* Gallon on ſuch Spirits ſhall be chargeable and charged with the ſaid Duty upon the Returns or Accounts to be made and delivered by the Officer of Exciſe, or by ſuch Perſons reſpectively under this Act, according to ſuch of the ſaid Returns or Accounts as ſhall produce

tiller or Dealer.

produce the higheſt Amount of Duty, and that every ſuch Perſon ſhall pay the ſaid Duty accordingly, and when no Account ſhall have been delivered by any Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder, the Return made by the Officer ſhall be a concluſive Charge on ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder, and that every Perſon ſo charged ſhall, within Two Calendar Months next after the ſaid Nineteenth Day of *June*, pay to the Collector of Exciſe of the Diſtrict, all ſuch Duty as ſhall be due by ſuch Perſon for or on Account of the ſaid additional Duty, or in Default of Payment thereof within the Time aforeſaid, every ſuch Perſon ſo making Default ſhall forfeit the Sum of Twenty Pounds, together with a Sum equal to double the Amount for which ſuch Perſon ſhall be ſo charged as aforeſaid.

Penalty on Perſons removing Spirits without Permit.

XIII. And be it further enacted, That every Perſon ſo chargeable with the ſaid additional Duty and actually charged therewith purſuant to the Proviſions aforeſaid, who ſhall remove any Spirits after the ſaid additional Duty ſhall have been charged thereon as aforeſaid, without having paid and cleared off the ſaid additional Duty, or in whoſe Stock Account, kept by any Officer of Exciſe, there ſhall appear to have been any Decreaſe of ſuch Spirits, without having obtained from the proper Officer or Officers a Permit or Permits authorizing the Removal of the Spirits ſo deficient, ſhall forfeit and pay a Sum of Twenty Pounds, together with a Sum equal to Double the Amount of the additional Duty chargeable on ſuch Spirits: Provided always, that whereas by reaſon of Quantities of Spirits being ſold or uſed by Retailers of Spirits in Quantities ſo ſmall as not to require a Permit for the Removal thereof, Deficiencies may ariſe between ſuch Stock Account and the actual Quantity of Spirits in the Poſſeſſion of ſuch Retailer, the ſaid Penalty for a Decreaſe in Stock ſhall not be inflicted on any Retailer in any Caſe in which ſuch Retailer ſhall ſatisfactorily prove that ſuch Decreaſe was ſolely occaſioned by the Removal of Spirits out of ſuch Retailer's Stock, in Quantities ſo ſmall as not to require a Permit for ſuch Removal.

Permits not to be granted unleſs the Duty has been paid.

XIV. And be it further enacted, That if any Perſon ſhall have ſold or ſhall ſell any Spirits chargeable with the ſaid additional Duty, and ſhall be deſirous of removing ſuch Spirits, no Permit ſhall be granted for the Removal thereof, unleſs the ſaid additional Duty hereby impoſed, and all other Duties due thereon, ſhall have been previouſly paid.

Spirits for which a Permit was granted before 19th June to be chargeable with the additional Duty.

XV. And be it further enacted, That all ſuch Spirits for the Removal of which from any Place in *Ireland* to any other Place within the ſame either Coaſtways or by Canal or Land Carriage, a Coaſt Cocket or Permit ſhall have been granted before the ſaid Nineteenth Day of *June*, and which ſhall arrive at the Place of its Deſtination, on or after the ſaid Nineteenth Day of *June*, ſhall on its Arrival become chargeable with the ſaid Additional Duty of Sixpence for and upon every Gallon thereof, and after the ſame Rate for any greater or leſs Quantity, and the Officer or Officers of Exciſe ſhall make a Return thereof in Writing to the Collector of Exciſe of the Diſtrict in like Manner as is herein directed, with reſpect to the Return to be made by any Officer or Officers of Spirits in the Stock, Cuſtody, or Poſſeſſion of any Perſon on the ſaid Nineteenth Day of *June*; and the Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder, into whoſe Cuſtody or Poſſeſſion ſuch Spirits ſhall come on or after the ſaid Nineteenth Day of *June*, ſhall be charged with and pay the additional Duty for the ſame; and every Perſon ſo charged ſhall, within

within Two Calendar Months next after the Arrival of ſuch Spirits, pay to the Collector of Exciſe of the Diſtrict all ſuch Duty as ſhall be due by ſuch Perſon for and on account of ſuch Spirits, or in default of Payment thereof at the Time aforeſaid, every ſuch Perſon ſo making default ſhall forfeit the Sum of Twenty Pounds, together with a Sum equal to double the Amount of the Duty for which ſuch Perſon ſhall be charged as aforeſaid, and no other Coaſt Cocket or Permit ſhall be granted for the further Removal of ſuch Spirits until the ſaid Duty on the full Quantity of Spirits, for the Removal of which a Coaſt Cocket or Permit ſhall be required, ſhall be previouſly paid.

Buyer of Spirits not delivered before 19th June, cannot claim the Delivery till Duty is paid.

XVI. And be it further enacted, That if any Perſon who ſhall be charged with the Additional Duty by this Act, impoſed upon any Spirits in his, her, or their Stock, Cuſtody, or Poſſeſſion, ſhall have ſold or contracted to ſell any ſuch Spirits to any Perſon or Perſons, and ſhall not have delivered the ſame to the Buyer thereof before the ſaid Nineteenth Day of *June*, then and in every ſuch Caſe the Buyer of the ſaid Spirits ſhall not be entitled to claim the Delivery of ſuch Spirits without firſt paying the additional Duty which ſuch Seller ſhall have been chargeable or charged with or ſhall have paid for ſuch Spirits under the Proviſions of this Act.

Buyer of Spirits delivered on or after 19th June to pay the Duty.

XVII. And be it further enacted, That if any Perſon who ſhall be charged with the Additional Duty by this Act impoſed upon Spirits in his, her, or their Stock, Cuſtody, or Poſſeſſion, ſhall on or after the ſaid Nineteenth Day of *June* have ſold or contracted to ſell any ſuch Spirits to any Perſon or Perſons, and ſhall have delivered the ſame to the Buyer thereof, then and in every ſuch Caſe the Buyer of the ſaid Spirits ſhall pay to the Seller the Additional Duty which ſuch Seller ſhall have been charged with or ſhall have paid for ſuch Spirits under this Act.

In caſe of Non-payment of Duty, Diſtreſs to be made.

XVIII. And be it further enacted, That in all Caſes when any Duty payable under this Act by any Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder, for or on account of ſuch Spirits in his or her Stock, Cuſtody, or Poſſeſſion, or in the Cuſtody of any other Perſon for his or her Uſe, ſhall be unpaid at the Time when ſuch Duty is by this Act made due and payable, it ſhall and may be lawful for the Collector of Exciſe of the Diſtrict, or other Chief Officer in charge of the Collection of the Diſtrict, by Warrant under his Hand and Seal, to empower any Perſon or Perſons to take and diſtrain any Goods or Chattels in the Uſe, Cuſtody, or Poſſeſſion of ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder, owing ſuch Duty, and to cauſe the ſame to be ſold by Public Auction; and if after Payment of all Duties and Arrears of Duties due from ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder, together with the Coſts and Expences of ſuch taking, diſtraining, and Sale, there ſhall be any Surplus ariſing from the Sale thereof, ſuch Surplus ſhall forthwith be tendered and paid to ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder, or his or her reſpective Repreſentatives: Provided always, that when any Spirits ſhall be ſo taken and diſtrained, it ſhall and may be lawful for ſuch Diſtiller, Importer, Dealer, Seller, Retailer, Rectifier, or Compounder, or his or her reſpective Repreſentatives, at any Time or Times before the Day appointed for the Sale thereof, to obtain Permits for conveying all or any

any Part of such Spirits, upon his, her, or their paying to the Collector or other Chief Officer aforesaid, towards discharging the Duties so due and payable, the real Value of such Spirits as he, she, or they shall desire to remove, and the same may be removed accordingly, and a proper Permit or proper Permits shall on due Application be given for the same in like Manner as if no such Distress had been made.

Duties and Drawbacks, how to be levied and paid.

XIX. And be it further enacted, That the several Duties and Drawbacks by this Act granted, allowed, and made payable, and all Penalties and Forfeitures under this Act, shall be raised, levied, collected, paid, and allowed, sued for, recovered, and applied 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, paying, levying, allowing, and managing any Duties and Drawbacks, or for the Recovery of any Penalties or Forfeitures in and by an Act made in *Ireland*, in the Fourteenth and Fifteenth Years of His late Majesty
14 & 15 C. 2. King *Charles* the Second, intituled *An Act for the 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
46 G. 3. c. 106. 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 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 same 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 recited Act, made in the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second, or any other Act or Acts as aforesaid, is provided.

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