ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

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C A P. CLXIV.

An Act to exonerate, in certain Cafes, Foreign Spirits imported during the Sufpenfion of the Spirit Intercourfe between *Great Britain* and *Ireland*, from the additional Duty impofed thereon.

[11th *July* 1815.]

WHEREAS by an Act made in the Fifty-fecond Year of the Reign of His prefent Majefty King *George* the Third, intituled *An Act to revive and continue until the Thirty-firft Day of* 52 G. 3. c. 3. December *One thoufand eight hundred and twelve, fo much of an Act made in the Forty-ninth Year of His prefent Majefty, to prohibit the Diftillation of Spirits from Corn or Grain in the United Kingdom as relates to* Great Britain; *and to revive and continue another Act made in the Forty-ninth Year aforefaid, to fufpend the Importation of* Britifh *or* Irifh-*made Spirits into* Great Britain *or* Ireland *refpectively; and for granting certain Duties on Worts or Wafh made from Sugar, during the Prohibition of Diftillation from Corn or Grain in* Great Britain; it was enacted, that during the Continuance of the Prohibition of the Diftillation of Spirits from Corn or Grain mentioned in the faid Act, all and fingular the Duties in the faid Act in that Behalf mentioned fhould be fufpended, and that during fuch Sufpenfion there fhould be raifed, levied, collected, and paid unto His Majefty, His Heirs and Succeffors, for all Rum, Brandy, Spirits, Aqua Vitæ or Strong Waters, (except Rum of the Produce of the *Britifh* Plantations), imported into *Great Britain*, and for which the Duties chargeable thereon fhould not have been paid on the Fourteenth Day of *January* One thoufand eight

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hundred and twelve, or imported after that Day, an additional Duty of Twelve Pounds and Ten Shillings *per Centum* upon the Produce and Amount of the ſeveral Duties of Exciſe impoſed for or in reſpect thereof by any Act or Acts of Parliament in force immediately before the paſſing of that Act: And whereas by another Act made in the Fifty-third Year of His ſaid Majeſty's Reign, among other Things to ſuſpend the Importation of *Britiſh* or *Iriſh*-made Spirits into *Great Britain* and *Ireland* reſpectively, the ſaid Suſpenſion was continued, and the ſame, in conſequence and by virtue of His Majeſty's Order in Council publiſhed in the *London Gazette*, ceaſed on the Firſt Day of *December* One thouſand eight hundred and thirteen, on which Day there were remaining in the Warehouſes in which the ſame had been lodged and ſecured under the Regulations of an Act made in the Forty-third Year of His ſaid Majeſty's Reign, intituled *An Act* 43 G. 3. c. 132. *for permitting certain Goods imported into* Great Britain, *to be ſecured in Warehouſe without Payment of Duty*, and other Acts of Parliament relating to the warehouſing of imported Goods without Payment of the Duties of Cuſtoms or Exciſe due on the Importation thereof, under the Joint Locks of the Crown and the Merchant, large Quantities of ſuch Rum, Brandy, Spirits, Aqua Vitæ, and Strong Waters, (not of the Produce of the *Britiſh* Plantations), and on which the ſaid additional Duty of Twelve Pounds and Ten Shillings *per Centum* had become and was chargeable and charged, and which remained in the ſaid Warehouſes ſubject to the ſaid additional Duty until the Month of *July* One thouſand eight hundred and fourteen, at and after which Time the ſaid Rum, Brandy, Spirits, Aqua Vitæ and Strong Waters, were, under and by virtue of Orders given and iſſued by the Lords Commiſſioners of His Majeſty's Treaſury, or ſome of them, for that Purpoſe, to the Commiſſioners of Exciſe, delivered by the Officers of Exciſe from or out of the ſaid Warehouſes, without Payment of the ſaid additional Duty; and it is expedient to exonerate all ſuch Rum, Brandy, Spirits, Aqua Vitæ, and Strong Waters, ſo delivered from the ſaid additional Duty, and alſo to grant and give the Indemnifications herein-after mentioned; 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 all ſuch Rum, Brandy, Spirits, Aqua Vitæ, and Strong Waters reſpectively, ſo delivered from or out of any ſuch Warehouſe or Warehouſes, in or after the ſaid Month of *July* One thouſand eight hundred and fourteen, without Payment of the ſaid additional Duty of Twelve Pounds and Ten Shillings *per Centum*, ſhall be and the ſame are hereby exonerated from the ſaid additional Duty, and every Part thereof; and the ſaid Lords Commiſſioners of His Majeſty's Treaſury, concerned in the giving or iſſuing any ſuch Order or Orders, ſhall and they are hereby fully indemnified, for or in reſpect of giving or iſſuing any ſuch Order or Orders, and the ſaid Commiſſioners of Exciſe, concerned in cauſing any Officer or Officers of Exciſe to deliver any ſuch Rum, Brandy, Spirits, Aqua Vitæ, or Strong Waters, in or after the ſaid Month of *July* One thouſand eight hundred and fourteen, from or out of any ſuch Warehouſe or Warehouſes, without Payment of the ſaid additional Duty, or to forbear to collect or receive any ſuch additional Duty, for or in reſpect of any ſuch Rum, Brandy, Spirits, Aqua Vitæ, or Strong Waters ſo delivered; and all ſuch Officers of Exciſe who have ſo delivered any ſuch Rum, Brandy, Spirits, Aqua Vitæ, or Strong Waters, or who have forborne to collect or receive the ſaid additional

Rum, &c. ſubject to the Duty of 12l. 10s. per Cent. under recited Act 52 G. 3. c. 3. exonerated, and Perſons concerned in ſuſpending Payment of the Duty indemnified.

Duty, or any Part thereof, for or in respect of any such Rum, Brandy, Spirits, Aqua Vitæ, or Strong Waters so delivered, shall be and they respectively are hereby also fully indemnified for or in respect thereof respectively.

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