ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

C A P. XXXV.

An Act to grant to His Majeſty an additional Duty of Exciſe on Tobacco in *Ireland*. [2d *May* 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 additional Duty of Exciſe on Tobacco 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 aſſembled, and by the Authority of the ſame, That within and through that Part of the United Kingdom called *Ireland*, there ſhall be raiſed, levied, collected, paid, and ſatisfied unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, the additional Duty of Exciſe following; (that is to ſay),

Duties.

For and upon every Pound Weight of Tobacco, which, at any Time or Times after the Twenty-ſecond Day of *March* One thouſand eight hundred and fifteen, ſhall be delivered out of any of His Majeſty's Warehouſes, or out of the Cuſtody of any Officer or Officers of the Cuſtoms for Manufacture in *Ireland*, an Exciſe Duty of Three-pence *Britiſh* Currency, and ſo in Proportion for any greater or leſſer Quantity; and to be charged on and paid by the Perſon or Perſons to whom the ſame ſhall be delivered for Manufacture at the Time when the ſaid Tobacco ſhall be ſo delivered out of Warehouſe; which ſaid Exciſe Duty ſhall be in Addition to all Duties of

Excise granted on such Tobacco by any former Act or Acts of Parliament in force in *Ireland*.

In lieu of all former Countervailing Duties the following shall be paid:

II. 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 increased and additional Duties imposed on Tobacco imported into and manufactured in *Ireland*, increased Countervailing Duties should be charged upon Tobacco and Snuff, the Growth, Produce, or Manufacture of *Great Britain*, imported from thence into *Ireland*, sufficient to countervail the said increased and additional Duties; be it therefore enacted, That from and after the said Twenty-second Day of *March* One thousand eight hundred and fifteen, there shall be charged on all such Tobacco and Snuff, the Countervailing Duties following, in lieu and full Satisfaction of all Countervailing Duties whatsoever, payable upon such Tobacco or Snuff under or by virtue of any Act or Acts of Parliament in force in *Ireland* immediately before the passing of this Act; (that is to say),

Countervailing Duties.

For and upon every Pound Weight Avoirdupois of unmanufactured Tobacco, the Growth or Produce of *Great Britain*, the Sum of Three Shillings and Two-pence:

For and upon every Pound Weight of *British*-manufactured Short Cut Tobacco, or Tobacco manufactured into what is commonly called or known by the Name of *Spanish*, the Sum of Three Shillings and Two-pence:

For and upon every Pound Weight of *British*-manufactured Shag Tobacco Cut, the Sum of Two Shillings and Nine-pence:

For and upon every Pound Weight of *British*-manufactured Roll Tobacco, the Sum of Three Shillings and Two-pence:

For and upon every Pound Weight of *British*-manufactured Carrot Tobacco, the Sum of Two Shillings and Nine-pence:

For and upon every Pound Weight of every other Sort of *British*-manufactured Tobacco not herein-before enumerated or described, the Sum of Three Shillings and Two-pence:

For and upon every Pound Weight Avoirdupois of *British*-manufactured Rappee Snuff, the Sum of Two Shillings and Seven-pence:

For and upon every Pound Weight of *British*-manufactured Snuff called *Scotch Snuff*, the Sum of Three Shillings and Eleven-pence:

For and upon every Pound Weight of *British*-manufactured Snuff called *Brown Scotch Snuff*, the Sum of Two Shillings and Sixpence:

For and upon every Pound Weight of *British*-manufactured Stalk Flour, the Sum of Three Shillings and Nine-pence:

For and upon every Pound Weight of every other Sort or Kind of *British*-manufactured Snuff, or Snuff Work, not herein-before enumerated or described, the Sum of Three Shillings and Eleven-pence:

And that upon the Exportation from *Ireland* to *Great Britain*, of any Tobacco or Snuff the Growth, Produce, or Manufacture of *Ireland*, there shall be allowed and given a Drawback equal in Amount to the Countervailing Duty hereby granted on Tobacco and Snuff, the Growth, Produce, or Manufacture of *Great Britain* respectively, and imported from thence into *Ireland*; and such Drawbacks shall be in lieu of all Drawbacks payable by virtue of or under any Act or Acts in force in *Ireland* immediately before the passing of this Act, in respect of such Tobacco or Snuff exported from *Ireland* to *Great Britain*.

III. And

III. And be it further enacted, That in lieu and inſtead of all former Drawbacks on Tobacco or Snuff manufactured in *Ireland*, and exported to any other Place than *Great Britain*, there ſhall be allowed upon all Tobacco manufactured in *Ireland*, which ſhall be ſo exported, as an increaſed Drawback or Compenſation for the Duty by Law charged and paid on Import of the Leaf Tobacco whereof it hath been manufactured, and for the Exciſe Duty charged thereon by Law, the Sum of Two Shillings and Sixpence for every Pound Weight of ſuch manufactured Tobacco; and which ſaid Drawback or Allowance ſhall be paid by the Collector of Inland Exciſe and Taxes of the Diſtrict from which ſuch Tobacco or Snuff ſhall be exported, out of any Money in his Hands, on ſuch Certificate from the Collector, Comptroller, or other Chief Officer of the Port from whence the ſame ſhall be exported, as is required by an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled *An Act to grant to His Majeſty, until the Fifth Day of* July *One thouſand eight hundred and eight, certain Duties on the Importation and to allow certain Drawbacks on the Exportation of certain Goods, Wares, and Merchandize into and from* Ireland, in caſe of Drawbacks on Exportation of Goods in reſpect of any internal Duty of Exciſe paid thereon.

Inſtead of the former Drawbacks on Tobacco manufactured in Ireland, exported to any other Place than Great Britain, 2s. 6d. per lb. ſhall be paid.

47 G. 3. Seſſ. 2. c. 1.

IV. Provided always, and be it further enacted, That the ſeveral Drawbacks in reſpect of Tobacco manufactured in *Ireland*, and exported from thence to *Great Britain*, or elſewhere, allowed or made payable under or by virtue of an Act made in the Fifty-third Year of His preſent Majeſty's Reign, intituled *An Act to grant to His Majeſty certain Duties of Exciſe in* Ireland *on Tobacco*, ſhall remain and continue payable with reſpect to ſuch Tobacco which ſhall have paid the Duties impoſed on Tobacco imported into *Ireland*, or on Tobacco delivered for Manufacture in *Ireland* by the ſaid recited Act, or by any other Act or Acts in force in *Ireland* immediately before the paſſing of this Act, and with reſpect to Snuff manufactured from ſuch Tobacco; and which Tobacco or Snuff ſhall, after the ſaid Twenty-ſecond Day of *March* One thouſand eight hundred and fifteen, be exported from *Ireland*; and that the ſeveral and reſpective Drawbacks by this Act allowed and made payable, ſhall be paid and allowed only on the Exportation of ſuch Tobacco or Snuff manufactured therefrom as ſhall have paid the Duties impoſed thereon by this Act, and by any Act made or to be made in this preſent Seſſion of Parliament, for impoſing any Duties of Cuſtoms on Tobacco imported into *Ireland*, which ſhall be in force in *Ireland* at any Time after the paſſing of this Act.

Drawbacks on Exportation of Tobacco payable under 53 G. 3. c. 57. to remain with reſpect to Tobacco paying the Duty under that Act, &c.

V. Provided always, and be it enacted, That if any Perſon who ſhall be charged or ſurcharged with and liable to the additional Duties of Exciſe on Tobacco impoſed by this Act, or any increaſed Duty on Tobacco under any Act paſſed or to be paſſed in this Seſſion of Parliament, for granting a Duty of Cuſtoms on Tobacco in *Ireland*, ſhall at any Time after the Twenty-ſecond Day of *March* One thouſand eight hundred and fifteen, and before the Expiration of Ten Days after the paſſing of this Act, have ſold or contracted to ſell any ſuch Tobacco, without charging the Buyer thereof with ſuch additional or increaſed Duty, then and in every ſuch Caſe the Seller of ſuch Tobacco ſhall be allowed to add, and ſhall be entitled to recover from the Buyer thereof, and the Buyer of ſuch Tobacco ſhall pay to the Seller thereof, ſo much Money as will be equivalent to all ſuch additional or increaſed Duty as ſuch Seller ſhall have been charged

Additional Duties may be added to Contract Prices.

or furcharged with and liable to for ſuch Tobacco, over and above the Duty of Cuſtoms and Exciſe payable on ſuch Tobacco before the ſaid Twenty-ſecond Day of *March* One thouſand eight hundred and fifteen.

Duties and Drawbacks how to be levied and paid.

VI. And be it further enacted, That the ſeveral Duties and Drawbacks by this Act granted, allowed, and made payable, ſhall be paid and payable, according to the Amount thereof, in *Britiſh* Currency; and that the ſaid Duties ſhall be carried to and made Part of the Conſolidated Fund of *Ireland*; and that the ſaid Duties and Drawbacks ſhall be raiſed, levied, collected, paid, allowed, ſued for, recovered, and applied in ſuch 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 recovering of any Penalties or Forfeitures, in and by an Act made in *Ireland* in the Fourteenth and Fifteenth Years of His late
14 & 15 C. 2. 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-
46 G. 3 c. 106. 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 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 Revenues 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 of the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, or any other Act or Acts as aforeſaid is provided, and that all and every Act and Acts in force in *Ireland* relating to the Duties of Exciſe on Tobacco, and all Powers, Rules, and Regulations, Penalties, Clauſes, Matters and Things therein contained, ſhall extend, and be conſtrued to extend to the raiſing, levying, and collecting the new and additional Duty by this Act granted on Tobacco, as fully and effectually to all Intents and Purpoſes as if the ſame were repeated and re-enacted in this Act.

Act may be altered or repealed this Seſſion.

VII. And be it further enacted, That this Act may be amended, altered, or repealed by any Act or Acts to be paſſed in this Seſſion of Parliament.

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