

ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. XXXVI.

An Act to grant to His Majesty a Duty of Customs on Tobacco imported into *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, granted to Your Majesty, have freely and voluntarily resolved to give and grant to Your Majesty the Duty of Customs herein-after mentioned, upon Tobacco imported into *Ireland*; and do therefore 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 from and after the Twenty-second Day of *March* One thousand eight hundred and fifteen, there shall be raised, levied, collected, and paid unto and for the Use of His Majesty, His Heirs and Successors, in ready Money, (except as is herein-after provided), without any Discount whatever, a Custom Duty of One Shilling *British* Currency upon every Pound Weight of Tobacco which, at any Time on or after the said Twenty-second Day of *March* One thousand eight hundred and fifteen, shall be imported into *Ireland*, and that the said Duty shall be in lieu of all Duties of Customs payable under any

A Duty of 1s. per lb. to be payable on Tobacco imported, in lieu of all other Duties of Customs.

Act or Acts in force in *Ireland*, immediately before the ſaid Twenty-ſecond Day of *March* One thouſand eight hundred and fifteen, for or upon any Tobacco imported into *Ireland*, from any Port or Place within the Limits of the Charter granted to the United Company of Merchants of *England*, trading to the *Eaſt Indies*, or from any other Parts beyond the Seas; and that all Duties of Cuſtoms on Tobacco, and all Drawbacks in reſpect thereof, granted or allowed under or by virtue of any ſuch Act or Acts, ſhall, from and after the ſaid Twenty-ſecond Day of *March* One thouſand eight hundred and fifteen, ceaſe and determine, and be no longer paid or payable.

Duty to be in Britiſh Currency.

II. And be it further enacted, That the ſaid Duty by this Act granted ſhall be paid and payable, and received and receivable according to the Amount thereof in *Britiſh* Currency, and that the ſaid Duty ſhall be carried to and made Part of the Conſolidated Fund of *Ireland*.

Duty payable on Tobacco not entered on or before March 22, 1815.

III. And be it further enacted, That the ſaid Duty by this Act granted on Tobacco imported into *Ireland* ſhall be charged and payable on all ſuch Tobacco as ſhall not have been entered on or before the ſaid Twenty-ſecond Day of *March* One thouſand eight hundred and fifteen, or on which the Duties due and payable on the Importation thereof ſhall not have been paid on or before the ſaid Twenty-ſecond Day of *March* One thouſand eight hundred and fifteen, notwithſtanding ſuch Tobacco may have been imported into *Ireland* before the ſaid Twenty-ſecond Day of *March* One thouſand eight hundred and fifteen, or before the paſſing of this Act.

Duty payable on Tobacco ſecured in Warehouſe on or before March 22, 1815.

IV. Provided always, and be it further enacted, That the ſaid Duty granted, mentioned, and ſet forth in this Act, ſhall be charged and payable on all ſuch Tobacco, as having been imported into *Ireland* ſhall have been or ſhall be warehouſed, or ſhall have been ſecured without the Duties due on the Importation thereof having been firſt paid, and ſhall remain or ſhall have remained ſo warehouſed or ſecured on or after the ſaid Twenty-ſecond Day of *March* One thouſand eight hundred and fifteen, in purſuance or by Authority of any Act or Acts of Parliament in force for that Purpoſe, although ſuch Tobacco may have been imported before the ſaid Twenty-ſecond Day of *March* One thouſand eight hundred and fifteen: Provided always, that ſuch Duty ſhall not be charged or payable on any ſuch Tobacco until the Time when the Duties, which ſuch Tobacco ſhall have been ſubject to before the ſaid Twenty-ſecond Day of *March* One thouſand eight hundred and fifteen, would have been payable by Law.

Duty may be ſecured by Bond.

V. Provided alſo, and be it enacted, That in all Caſes where the Whole or any Part of the Duties on the Importation of Tobacco into *Ireland*, are permitted to be ſecured by Bond or otherwiſe by virtue of any Act or Acts of Parliament in force in *Ireland*, at the Time of ſuch Importation, the Duty by this Act granted or impoſed may in like Manner and under the ſame Rules, Regulations, Reſtrictions, and Conditions be permitted to be ſecured by Bond or otherwiſe.

Duty how to be levied.

VI. And be it further enacted, That the Duty in and by this Act granted, mentioned, and ſpecified ſhall be raiſed, levied, collected, paid, and applied in the ſame Manner, and under ſuch Powers and Authorities, and by ſuch Ways and Methods, and under ſuch Rules and Directions,

and subject to such Penalties and Forfeitures, as are appointed, directed, and expressed for the raising, collecting, levying, paying, and managing of Duties payable on Goods, Wares, and Merchandize imported into and exported from *Ireland*, or for the levying and applying any Fines, Penalties, or Forfeitures, in and by an Act of Parliament 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 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 Powers and Authorities, 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 Act passed in the Fourteenth and Fifteenth Years of the Reign of His late Majesty King *Charles* the Second, or in and by any other Act or Acts as aforesaid, is provided. 14 & 15 C. 2. 46 G. 3. c. 106.

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 present Session of Parliament.

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