ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

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C A P. LXII.

An Act to grant to His Majesty certain increased Duties of Excise in *Ireland* on Malt.

[25th *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 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 assembled, and by the Authority of the same, That within and through that Part of the United Kingdom called *Ireland*, there shall be granted, raised, levied, collected, paid, and satisfied, unto and for the Use of His Majesty, His Heirs and Successors, the several additional and increased Duties of Excise following; that is to say,

The following Duties on Malt to be paid:

For and upon every Barrel of Malt ground or unground which shall have been, or shall be in the Possession of any Person in *Ireland*, at any Time on or after the First Day of *May* One thousand eight hundred and fifteen, and before the Expiration of Ten Days after the passing of this Act; and which shall have been charged or chargeable with the Duty payable thereon, under or by virtue of any Act or Acts in force in

Duties.

7 A *Ireland*

Ireland immediately before the paſſing of this Act, an Exciſe Duty of Four Shillings and Four-pence *Britiſh* Currency, in Addition to the Duty with which ſuch Malt ſhall have been ſo charged or chargeable under any ſuch Act or Acts:

For and upon every Barrel of Malt, containing Four Buſhels *Wincheſter* Meaſure, which at any Time or Times from and after the Expiration of Ten Days after the paſſing of this Act ſhall be made of Barley or any other Corn or Grain in *Ireland*, by any Perſon or Perſons whomſoever, whether the ſame ſhall be or ſhall not be for Sale, the Sum of Seventeen Shillings and Four-pence *Britiſh* Currency, and ſo proportionably for any greater or leſs Quantity, to be paid by the Maker or Makers thereof reſpectively, in lieu of all Duty payable thereon, under or by virtue of any Act or Acts in force in *Ireland* immediately before the paſſing of this Act.

Countervailing Duties to be paid on Malt and Beer.

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 Malt made in *Ireland*, increaſed Countervailing Duties ſhould be charged upon Malt and upon Beer or Ale made in *Great Britain* reſpectively imported from thence into *Ireland*, ſufficient to countervail the ſaid increaſed and additional Duties; be it therefore enacted, That from and after the Firſt Day of *May* One thouſand eight hundred and fifteen, there ſhall be charged on all ſuch Malt, and on all ſuch Beer or Ale the Countervailing Duties following, in lieu and full Satisfaction of all Countervailing Duties whatever, payable upon ſuch Malt, or on ſuch Beer or Ale, 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, For and upon every Barrel of Malt, containing Four Buſhels *Wincheſter* Meaſure, made in *Great Britain*, and imported directly from thence into *Ireland*, the Sum of Seventeen Shillings and Four-pence *Britiſh* Currency; for and upon every Barrel of Beer or Ale, containing Thirty-two Gallons, brewed or made in *Great Britain*, and imported from thence into *Ireland*, the Sum of Twelve Shillings *Britiſh* Currency; and that upon the Exportation from *Ireland* to *Great Britain* of any Malt, or of any Beer or Ale made or brewed in *Ireland* from Malt, on which the Duties payable under this Act ſhall have been fully paid and ſatisfied reſpectively, there ſhall be allowed and given a Drawback equal in Amount to the Countervailing Duty hereby granted on Malt and on Beer or Ale made in *Great Britain*, and imported from thence into *Ireland*; and ſuch Drawback 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 Malt or Beer or Ale exported from *Ireland* to *Great Britain*.

Drawbacks on Malt or Beer to be allowed.

III. And be it further enacted, That in lieu and inſtead of all former Drawbacks on Malt or on Beer or Ale made in *Ireland*, and exported to any other Place than *Great Britain*, there ſhall be paid to every Perſon who ſhall legally export from *Ireland* to any other Place than *Great Britain*, any Malt or any Strong Beer or Ale made or brewed in *Ireland* from Malt, on which the Duties payable under this Act ſhall have been fully paid and ſatisfied, the Drawbacks or Allowances following; that is to ſay,

ſay, For every Barrel of ſuch Malt, containing Four Buſhels *Wincheſter* Meaſure, the Sum of Seventeen Shillings and Four-pence *Britiſh* Currency; and for every Barrel of ſuch Beer or Ale the Sum of Twelve Shillings *Britiſh* Currency; and all the ſaid Drawbacks ſhall be paid by the Collector of Inland Exciſe and Taxes of the Diſtrict from which ſuch Malt or Beer or Ale 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 Drawbacks on the Exportation of certain Goods, Wares, and Merchandizes, into and from* Ireland; in caſe of Drawbacks on Exportation of Goods in reſpect of any internal Duty of Exciſe paid thereon. 47 G. 3. c. 16.

IV. Provided always, and be it enacted, That the ſeveral Drawbacks or Allowances payable under any Act or Acts in force, immediately before the paſſing of this Act, upon Malt or upon Beer or Ale exported from *Ireland* to *Great Britain*, or elſewhere, ſhall continue to be paid and allowed on all Malt, and on all Beer or Ale ſo exported, upon which the additional or increaſed Duty in reſpect whereof the increaſed Dawbacks are given and allowed by this Act, ſhall not have been fully paid and ſatisfied: Provided alſo, that the increaſed Drawbacks and Allowances by this Act made payable, ſhall not be paid or allowed on any Malt, or on any Beer or Ale ſo exported, unleſs the Perſons reſpectively who ſhall export ſuch Malt, or Beer or Ale reſpectively, ſhall make Oath that the additional or increaſed Duties on account of which ſuch Drawbacks ſhall be required reſpectively, have been fully paid and ſatisfied; and ſhall alſo perform all ſuch Requiſites, and comply with ſuch Regulations and Reſtrictions as are or ſhall be required to be performed and obſerved by Perſons exporting any Article whereon any Drawback or Bounty is payable for obtaining the ſame. Regulations for obtaining the Drawback.

V. And, in order to ſecure the additional Duty of Four Shillings and Four-pence *per* Barrel on Malt impoſed by this Act, be it enacted, That any Officer or Officers of Exciſe in *Ireland* ſhall and may take an Account of the juſt and true Quantity of all Malt, whether ground or unground, in the Poſſeſſion of any Perſon in *Ireland* at any Time on or after the Firſt Day of *May* One thouſand eight hundred and fifteen, and on or before the Expiration of Ten Days after the paſſing of this Act, in ſuch Manner as ſuch Officer or Officers is or are now required by Law to take an Account of any Malt; and ſuch Officer ſhall make a Return or Report in Writing to the Collector of the Diſtrict in which ſuch Perſon ſhall reſide, or in which his or her Malt Houſe or Stores ſhall be ſituated, of the juſt and true Quantity of all ſuch Malt, and of the Amount of the additional Duties payable thereon under and by virtue of this Act, over and above the Duty theretofore paid or payable thereon; and ſuch Return or Report ſhall be a Charge on every ſuch Perſon reſpectively. Officer to take an Account of the Malt in Poſſeſſion, and make a Return to the Collector.

VI. And be it further enacted, That whenever it ſhall happen that any of the Duties of Exciſe on Malt in *Great Britain*, granted or made When the Duty ſhall be reduced in Great Britain,

payable

the ſame Reduction ſhall take place in Ireland.

payable by any Act in force in *Great Britain* at the Time of the paſſing of this Act, or any Part of ſuch Duties in *Great Britain* ſhall ceaſe or determine, or be repealed, or be or become no longer payable in *Great Britain*, Proviſion ſhall be made that ſo much of the Duty of Exciſe on Malt granted by this Act, and made payable in *Ireland*, as ſhall be equal to the Duties which ſhall ſo ceaſe or determine or be repealed as aforeſaid in *Great Britain*, ſhall in like Manner ceaſe or determine or be repealed and ſhall not be payable in *Ireland*, at any Time after the Time when ſuch Duties of Exciſe, or any Part thereof, ſhall ceaſe or determine, or be repealed, or be or become no longer payable in *Great Britain*; and the Duty of Exciſe on Malt, made payable by this Act, ſhall be reduced accordingly.

Additional Duty to be paid within One Month after the Charge is made.

VII. And be it further enacted, That all Perſons charged with the ſaid additional Duty on Malt ſhall, within Three Calendar Months from the Time they ſhall be charged therewith, pay to the Collector of the Diſtrict all ſuch Duty as ſhall be due from them reſpectively, for or on account of any ſuch additional Duty, unleſs ſuch Malt ſhall be ſooner removed, in which Caſe the ſaid additional Duty ſhall be paid for all ſuch Malt, before the ſame ſhall be removed, and before any Permit for removing or conveying the ſame ſhall be granted.

In caſes of Removal of Malt within a certain Time, Perſons obtaining the Permit to pay the additional Duty.

VIII. Provided always, and be it enacted, That in caſe it ſhall happen that any Malt for which a Permit ſhall have been granted at any Time on or before the Thirtieth Day of *April* One thouſand eight hundred and fifteen, ſhall have been ſent out of the Stock or Poſſeſſion of any Perſon, and ſhall not have arrived or come into the Stock or Poſſeſſion of ſome other Perſon at ſome Time before the Expiration of Ten Days after the paſſing of this Act, ſo as to be chargeable with the ſaid additional Duty of Four Shillings and Four-pence by this Act impoſed, ſuch additional Duty of Four Shillings and Four-pence ſhall be paid and payable by the Perſon who ſhall have obtained ſuch Permit for the Removal of ſuch Malt, as if ſuch Malt had remained and been in the Poſſeſſion of ſuch Perſon on or after the ſaid Firſt Day of *May*.

Money to be carried to the Conſolidated Fund of Ireland.

IX. And be it further enacted, That all Monies ariſing from the ſeveral Duties by this Act granted, the neceſſary Charges of paying and collecting the ſame being deducted, ſhall be carried to and made Part of the Conſolidated Fund of *Ireland*.

Penalty for neglecting Payment of Duty, &c.

X. And be it further enacted, That every Perſon ſo having Malt in his or her Poſſeſſion, who ſhall not within the Time aforeſaid pay the additional Duty ſo charged on all ſuch Malt, or who ſhall remove any ſuch Malt without having paid or cleared 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 Malt, without having obtained from the proper Officer a Permit authorizing the Removal of ſuch Malt ſo deficient, ſhall be liable to and ſhall pay Double the Amount of ſuch additional Duty chargeable on ſuch Malt, and ſhall alſo forfeit the Sum of Twenty Pounds for each Offence.

XI. And

XI. And be it further enacted, That the ſeveral Duties and Drawbacks by this Act granted and allowed and made payable, and all Penalties and Forfeitures under this Act, ſhall be raiſed, levied, collected, paid, 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 or 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 King *Charles* the Second, intituled *An Act for ſettling the Exciſe or new Impoſt upon His Majeſty, His Heirs or 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 or 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; and that all and every Act and Acts in force in *Ireland* relating to the Duties of Exciſe on Malt, 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 Duties by this Act granted on Malt, as fully and effectually to all Intents and Purpoſes as if the ſame were repeated and re-enacted in this Act.

Duties and Drawbacks how to be levied and paid.

Iriſh Act, 14 & 15 C. 2.

46 G. 3. c. 106.

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

Act may be altered this Seſſion.

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