ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. LXXXIII.

An Act to regulate the Payment of the Duties of Customs on Foreign Goods imported into *Great Britain* from *Ireland*, or into *Ireland* from *Great Britain*; and of the Drawbacks on the Exportation of Goods the Growth, Produce, or Manufacture of *Great Britain* or *Ireland*, having been imported into either Country from the other.

[14th *June* 1815.]

WHEREAS by the Acts passed in the Parliaments of *Great Britain* and *Ireland* respectively, for the Union of *Great Britain* and *Ireland*, it is among other Things enacted, that His Majesty's Subjects of *Great Britain* and *Ireland* shall be entitled to the same Privileges, and be on the same Footing generally in respect to Trade and Navigation in all Ports and Places in the United Kingdom and its Dependencies, and that all Duty charged on the Import of Foreign or Colonial Goods into either Country shall, on their Export to the other, be either drawn back, or the Amount (if any be retained) shall be placed to the Credit of the Country to which they shall be so exported: And whereas Duties of Customs are imposed in *Great Britain* and *Ireland* respectively, on certain Foreign Goods, Wares, and Merchandize, imported in *British*-built Ships, and higher Duties of Customs are imposed on the like Goods, Wares, and Merchandize, if imported in Foreign Ships; and Doubts may arise what Duties Foreign Goods are liable to, which, having been imported into *Great* 39 & 40 G. 3. c. 67.

Great Britain or *Ireland* reſpectively, are afterwards imported into either Country from the other; be it therefore enacted and declared 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 on the Importation of any Foreign or Colonial Goods, Wares, and Merchandize, into *Ireland* from *Great Britain*, or into *Great Britain* from *Ireland* reſpectively, which ſhall have been previouſly imported from Foreign Parts into the Country from which the ſame ſhall be exported to the other, ſuch Import Duty of Cuſtoms ſhall be paid and payable as if ſuch Goods, Wares, and Merchandize, had been imported from Foreign Parts either in a Foreign Ship or in a *Britiſh* Ship, according as they were in fact firſt imported from Foreign Parts into the Country from whence they ſhall be exported to the other.

What Import Duty ſhall be paid on the Importation of Foreign or Colonial Goods into either Country from the other.

II. And for the Purpoſe of aſcertaining whether any ſuch Goods, Wares, or Merchandize were firſt imported into *Great Britain* or *Ireland* reſpectively, in a *Britiſh* or Foreign Ship, be it enacted, That in every Cocket or Clearance of any Foreign Goods, Wares, or Merchandize, which ſhall be exported from *Great Britain* to *Ireland*, or from *Ireland* to *Great Britain* reſpectively, it ſhall be ſpecified and ſet forth whether ſuch Goods, Wares, or Merchandize, were firſt imported in a *Britiſh*-built Ship, or in a Foreign Ship into the Country from whence they ſhall be ſo exported to the other, and the Import Duty of Cuſtoms on ſuch Goods, Wares, and Merchandize, ſhall be payable in the Country into which they ſhall be imported from the other accordingly; and if it ſhall not be expreſſed and ſet forth in ſuch Cocket or Clearance of ſuch Goods, Wares, and Merchandize, whether the ſame were ſo firſt imported in a *Britiſh* Ship or in a Foreign Ship, then and in ſuch Caſe ſuch Goods, Wares, and Merchandize, ſhall be and be deemed liable to ſuch Import Duties of Cuſtoms in the Country into which they ſhall be imported from the other, as if the ſame had been imported into ſuch Country in a Foreign Ship; any Thing in any Act or Acts in force in *Ireland* to the contrary notwithſtanding.

Clearances ſhall ſpecify whether ſuch Goods were imported in a Britiſh or Foreign Veſſel.

III. And whereas by the ſaid Acts for the Union of *Great Britain* and *Ireland*, it is among other Things enacted, that certain Articles the Growth, Produce, or Manufacture of either Country, imported into each Country from the other, ſhall be ſubject to certain ſpecific Duties in the ſaid Acts mentioned, and that any Articles of the Growth, Produce, or Manufacture of either Country, which are or may be ſubject to internal Duty, or to Duty on the Materials of which they are compoſed, may be made ſubject on their Importation into each Country reſpectively from the other, to Countervailing Duties in Manner in the ſaid Acts mentioned, and certain Articles ſpecified in a Schedule in the ſaid Acts contained are ſubjected to the Countervailing Duties therein ſet forth, liable to be taken off, diminiſhed, or increaſed, in Manner in the ſaid Acts ſpecified; and it is provided that upon the Export of the ſaid Articles from each Country to the other reſpectively, a Drawback ſhall be given equal in Amount to the Countervailing Duty, which ſhall be payable on ſuch Articles on the Import thereof into the ſame Country from the other: And whereas Doubts have ariſen with reſpect to the Drawbacks payable under the Intent and Meaning of the ſaid Acts for the Union of *Great Britain* and *Ireland*, on the Exportation of any of the ſaid Articles to Foreign Parts, or to the Country from whence the ſame were imported; be it therefore declared

When Goods imported into either Country from the other ſhall be exported, the Exporter ſhall be allowed a Drawback equal to the Duty, &c.

clared and enacted, That whenever any Goods, Wares, or Merchandize, the Growth, Produce, or Manufacture of *Great Britain* or *Ireland* reſpectively, which ſhall have been imported into either Country from the other, ſhall be exported from either Country to the other, or to Foreign Parts, the Exporter of ſuch Goods, Wares, and Merchandize, ſhall be entitled to and ſhall be allowed and ſhall receive a Drawback equal to the full Amount of the Duty, whether countervailing or other, which ſhall have been actually paid on ſuch Goods, Wares, and Merchandize, when the ſame were imported into *Great Britain* or *Ireland* reſpectively from each other, according to the Intent and Meaning of the ſaid Acts for the Union of *Great Britain* and *Ireland*.

Not to alter any Drawback payable by Law.

IV. Provided always, and be it enacted, That nothing herein contained ſhall extend or be conſtrued to extend to alter, increaſe, or diminiſh any Drawback payable by Law on any Goods, Wares, or Merchandize, Article, Matter, or Thing exported directly from *Great Britain* or *Ireland* reſpectively to Foreign Parts, in any Caſe where the ſpecific Amount of ſuch Drawback is or may be aſcertained by any Act or Acts in force or to be in force in *Great Britain* or *Ireland* reſpectively.

Duties and Drawbacks how to be levied and paid.

V. And be it further enacted, That the ſeveral Duties and Drawbacks by this Act granted or allowed and made payable ſhall be raiſed, levied, collected, paid, and applied in the ſame Manner, and under ſuch Powers and Authorities, Penalties and Forfeitures, and by ſuch Ways and Methods, and under ſuch Rules and Directions, as are appointed, directed, and expreſſed, for the raiſing, collecting, levying, paying, and applying of Duties and Drawbacks payable on Goods, Wares, and Merchandize imported into and exported from *Great Britain* or *Ireland* reſpectively, under or by virtue of any Act or Acts in force in *Great Britain* or *Ireland* reſpectively, relating to the Revenues of Cuſtoms or 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 is provided in and by the ſaid Acts or any of them in *Great Britain* or *Ireland* reſpectively.

Foreign Wines in Bottles or Flaſks in Packages, containing Six Dozen Quart Bottles or Flaſks, may be imported into either Country from the other.

VI. And be it further enacted, That from and after the paſſing of this Act, it ſhall and may be lawful to import into *Great Britain* from *Ireland* and into *Ireland* from *Great Britain* reſpectively, as well for Sale as for private Uſe, Foreign Wines of any Sort in Bottles or Flaſks in Packages, each of which ſhall contain at the leaſt Six Dozen reputed Quart Bottles or Flaſks, upon Payment of the ſeveral and reſpective Duties, as well of Cuſtoms as Exciſe due and payable on the Importation of ſuch Wines into *Great Britain* or *Ireland* reſpectively, provided that ſuch Wines ſhall be imported in *Britiſh* or *Iriſh*-built Ships or Veſſels, owned, navigated, and regiſtered according to Law, and in ſuch Manner, and under and according to ſuch and the like Rules, Regulations, Conditions, and Reſtrictions, and ſubject to ſuch and the like Penalties and Forfeitures as are provided and enacted in any Act or Acts of Parliament in force in *Great Britain* and *Ireland* reſpectively, relating to the Duties of Cuſtoms and Exciſe, ſo far as the ſame are applicable thereto; and in caſe any Foreign Wines in Bottles or Flaſks ſhall be imported in any leſs Quantity or otherwiſe than in ſuch Packages, and in ſuch Ships or Veſſels as aforeſaid, the ſame ſhall be and are hereby declared

declared to be forfeited, and ſhall and may be ſeized by any Officer of Cuſtoms or Exciſe in *Great Britain* or *Ireland* reſpectively.

Act may be altered this Seſſion.

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

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