ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

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C A P. CV.

An Act to amend and continue, until the End of the next Session of Parliament, an Act of the Fifty-fourth Year of His present Majesty, for regulating the Trade in Spirits between *Great Britain* and *Ireland* reciprocally; and to grant and allow new Countervailing Duties and Drawbacks on Spirits imported and exported between *England* and *Scotland* and *Ireland* respectively.

[1st *July* 1816.]

WHEREAS an Act was made in the Fifty-fourth Year of the Reign of His present Majesty, intituled *An Act to regulate, until the End of the next Session of Parliament, the Trade in Spirits between* Great Britain *and* Ireland *reciprocally;* and which said Act was and is continued by another Act made in the Fifty-fifth Year of the Reign of His present Majesty, until the End of the present Session of Parliament; and it is expedient that the said Act should be further continued, except so far as the same may be altered by this present Act, and except so far as relates to the Drawbacks made payable under the said Act on Spirits distilled in *Ireland*, and exported from thence to any other Place than *Great Britain*; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords

54 G.3.c.149.

Recited Act (except as herein excepted) further continued.

Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That the ſaid recited Act, except as aforeſaid, ſhall be and the ſame is hereby further continued, from and after the End of this preſent Seſſion of Parliament, and ſhall remain and continue in force from thence until the End of the next Seſſion of Parliament.

Drawbacks for Spirits diſtilled in England or Scotland and exported to Ireland.

II. And be it further enacted, That from and after the Tenth Day of *October* One thouſand eight hundred and ſixteen, the following Drawbacks in reſpect of the Duty paid on the Malt uſed and conſumed in the making of Spirits made or diſtilled in *England* or *Scotland* reſpectively from Corn or Grain, and which ſhall after that Time be exported to *Ireland*, ſhall be allowed and paid in lieu of the Drawback granted in the ſaid Act hereby continued; (that is to ſay),

Upon every Gallon of ſuch Spirits made or diſtilled in that Part of *Great Britain* called *England*, and ſo exported after the ſaid Tenth Day of *October* One thouſand eight hundred and ſixteen, a Drawback of Four-pence Farthing at the Strength of One to Ten over Hydrometer Proof, and ſo in Proportion for any greater Degree of Strength not exceeding that of One to Four, or Twenty-five *per Centum* over Hydrometer Proof:

And upon every Gallon of ſuch Spirits made or diſtilled in *Scotland*, and ſo exported after the ſaid Tenth Day of *October* One thouſand eight hundred and ſixteen, a Drawback of Three-pence Farthing at the Strengths reſpectively as aforeſaid.

Drawback for Spirits diſtilled in Ireland and exported to Great Britain.

III. And be it further enacted, That from and after the Fifth Day of *July* One thouſand eight hundred and ſixteen, upon the Exportation of any Spirits made or diſtilled in *Ireland*, from Corn or Grain malted or unmalted, which ſhall have been or ſhall be warehouſed in *Ireland*, in Manner required by Law, and which ſhall be exported from thence to any Part of *Great Britain* after the ſaid Fifth Day of *July*, and during the Continuance of this Act, there ſhall be allowed and paid a Drawback of Four-pence Farthing, and no more, upon every Gallon of ſuch Spirits, for and in reſpect of the Duty paid on the Malt uſed and conſumed in the making of ſuch Spirits, in lieu and inſtead of all Drawbacks allowed or made payable on ſuch Spirits by the ſaid Act hereby continued, and by an Act made in the laſt Seſſion of Parliament, intituled *An Act to grant an additional Duty of Exciſe in* Ireland *upon Spirits made or diſtilled from Corn or Grain.*

55 G. 3. c. 139.

Inſtead of the Countervailing Duties on Britiſh or Iriſh Spirits now payable, the following ſhall be paid.

IV. And be it further enacted, That in lieu of the ſeveral Countervailing Duties on *Britiſh* or *Iriſh* Spirits mentioned in the ſaid Act hereby continued, or in any other Act or Acts, there ſhall be raiſed, levied, collected, and paid, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, during the Continuance of this Act, the ſeveral Countervailing Duties following; (that is to ſay,)

Countervailing Duties.

For every Gallon *Iriſh* Wine Meaſure of Spirits which ſhall be made or manufactured in *Great Britain*, and which at any Time after the Fifth Day of *July* One thouſand eight hundred and ſixteen, ſhall be imported,

ported, or brought from thence under or by virtue of this Act or the ſaid Act hereby continued, into *Ireland*, at a Strength not exceeding that of One to Four or Twenty-five *per Centum* over Hydrometer Proof, an Exciſe Duty of Five Shillings and Ten-pence Farthing *Britiſh* Currency; and ſo in Proportion for any leſs Degree of Strength, not being leſs than that of One to Ten or Ten *per Centum* over Hydrometer Proof:

For every Gallon *Engliſh* Wine Meaſure of Spirits which ſhall be made or manufactured in *Ireland*, and which at any Time after the Tenth Day of *October* One thouſand eight hundred and ſixteen, ſhall be imported or brought from thence under or by virtue of this Act or the ſaid Act hereby continued, into that Part of *Great Britain* called *England*, at a Strength not exceeding that of One to Ten over Hydrometer Proof, an Exciſe Duty of Nine Shillings and Sixpence Three Farthings; and ſo in Proportion for any greater Degree of Strength, not exceeding that of One to Four over Hydrometer Proof:

For every Gallon *Engliſh* Wine Meaſure of Spirits which ſhall be made or manufactured in *Ireland*, and imported or brought from thence under or by virtue of this Act or the ſaid Act hereby continued, into *Scotland*, between the Tenth Day of *October* and the Tenth Day of *November* One thouſand eight hundred and ſixteen, at a Strength not exceeding that of One to Ten over Hydrometer Proof, an Exciſe Duty of Eight Shillings and Four-pence Farthing; and ſo in Proportion for any greater Degree of Strength not exceeding that of One to Four over Hydrometer Proof:

And that from the Time of paſſing this Act, for every Gallon *Engliſh* Wine Meaſure of Spirits which ſhall be made or manufactured in *Ireland*, and imported or brought from thence under or by virtue of this Act, or the ſaid Act hereby continued, into *Scotland*, and which ſhall, before or upon the Tenth Day of *November* One thouſand eight hundred and ſixteen, be imported and brought from *Scotland* into that Part of *Great Britain* called *England*, at a Strength not exceeding that of One to Ten over Hydrometer Proof, an Exciſe Duty of One Shilling and Two-pence Half-penny:

And for every Gallon *Engliſh* Wine Meaſure of Spirits which ſhall be made or manufactured in *Ireland*, and imported or brought from thence after the Tenth Day of *November* One thouſand eight hundred and ſixteen, under and by virtue of this Act or the ſaid Act hereby continued, into *Scotland*, at a Strength not exceeding that of One to Ten over Hydrometer Proof, an Exciſe Duty of Five Shillings and Nine-pence Farthing, and ſo in Proportion for any greater Degree of Strength not exceeding that of One to Four over Hydrometer Proof:

And, for every Gallon *Engliſh* Wine Meaſure of Spirits which ſhall be made or manufactured in *Ireland*, and imported or brought from thence after the Tenth Day of *November* One thouſand eight hundred and ſixteen, under or by virtue of this Act, or the ſaid Act hereby continued, into *Scotland*, and from *Scotland* into that Part of *Great Britain* called *England*, at a Strength not exceeding that of One to Ten over Hydrometer Proof, an Exciſe Duty of Three Shillings and Nine-pence Half-penny.

Countervailing Duties under 54 G. 3. c. 149. on Spirits made in Ireland to continue payable on Spirits imported before 10th October.

V. Provided always, and be it further enacted, That the ſeveral Countervailing Duties impoſed by the ſaid Act hereby continued on Spirits made or manufactured in *Ireland*, and imported from thence under the ſaid Act into *England* or *Scotland*, ſhall reſpectively remain and continue payable for and in reſpect of all ſuch Spirits ſo imported before or upon the ſaid Tenth Day of *October* One thouſand eight hundred and ſixteen.

Trials of Strength of Spirits by Sikes's Hydrometer.

VI. And be it further enacted, That in all Trials of the Strength of any ſuch Spirits by any Officer or Officers of Exciſe in any Part of the United Kingdom by the Hydrometer called *Sikes's Hydrometer*, when and ſo ſoon as the ſame ſhall be by Law eſtabliſhed and brought into uſe, the Strength of Eight *per Centum* above Proof, denoted by the ſaid Hydrometer, ſhall be ſubſtituted and taken for the Strength of One to Ten over Hydrometer Proof, mentioned in this and the ſaid Act firſt herein-before recited; and that in all ſuch Trials as aforeſaid Twenty-two *per Centum* above Proof, denoted by the ſaid Hydrometer called *Sikes's Hydrometer*, ſhall be ſubſtituted and taken for the Strength of One to Four over Hydrometer Proof mentioned in this and the ſaid Act firſt herein-before recited; and that all Spirits made ſubject to Forfeiture under or by virtue of the ſaid laſt mentioned Acts, or either of them, for or by reaſon of their being reſpectively of a higher Degree of Strength than One to Ten or One to Four over Hydrometer Proof reſpectively as aforeſaid, ſhall, together with the Caſks and Packages containing the ſame, be and remain forfeited for and by reaſon of the ſaid Spirits being reſpectively of a higher Degree of Strength than the ſaid Strength of Eight *per Centum* or Twenty-two *per Centum* above Proof reſpectively as aforeſaid.

No Wort or Waſh from Malt, &c. to be brewed for Diſtillation between July 5 and Oct. 1, 1816.

VII. And be it further enacted, That no Diſtiller or Diſtillers of Spirits in *Scotland* for Exportation to *England*, nor any Diſtiller or Diſtillers in *England* for Exportation to *Scotland*, or for Home Trade or Conſumption, ſhall make or brew any Wort or Waſh for Diſtillation from Malt, Corn, Grain, or Tilts, or any Mixture with the ſame, between the Fifth Day of *July* and the Firſt Day of *October* One thouſand eight hundred and ſixteen, and if any ſuch Diſtiller or Diſtillers ſhall between the Fifth Day of *July* and the Firſt Day of *October* One thouſand eight hundred and ſixteen, make or brew any Worts or Waſh from Malt, Corn, Grain, or Tilts, or any Mixture with the ſame, the ſame ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe.

Duties to be under the Management of the Commiſſioners of Exciſe.

VIII. And be it further enacted, That ſuch of the Duties by this Act impoſed as ſhall ariſe in that Part of *Great Britain* called *England* ſhall be under the Management of the Commiſſioners of Exciſe in *England* for the Time being; and ſuch thereof as ſhall ariſe in that Part of *Great Britain* called *Scotland* ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being; and ſuch thereof as ſhall ariſe in that Part of the United Kingdom called *Ireland* ſhall be under the Management of the Commiſſioners of Cuſtoms and Port Duties in *Ireland*.

IX. And

IX. And be it further enacted, That the ſaid Duties and Drawbacks by this Act impoſed and granted ſhall reſpectively be raiſed, levied, collected, recovered, and paid, in ſuch and the like Manner and in or by any or either of the General or Special Means, Ways, or Methods by which the former Duties and Drawbacks of Exciſe reſpectively were or might be raiſed, levied, collected, recovered, and paid, and the ſaid Perſons, Goods, Wares, Merchandize, or Commodities, ſo by this Act reſpectively made liable to the Payment of or chargeable with the ſaid Duties impoſed or entitled to the ſaid Drawbacks reſpectively granted by this Act, ſhall be and the ſame are hereby made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, and Forfeitures, to which ſuch Perſons, Goods, Wares, Merchandize, or Commodities were generally or ſpecially ſubject and liable by any Act or Acts of Parliament in force on and immediately before the paſſing of this Act reſpecting the Duties of Exciſe, or other Duties under the Management of the ſaid Commiſſioners of Exciſe in *England* and *Scotland*, and of Cuſtoms and Port Duties in *Ireland*, reſpectively, were or might be ſubject or liable; and all and every Pain, Penalty, Fine, or Forfeiture of any Nature or Kind whatever, for any Offence whatever committed againſt or in Breach of any Act or Acts of Parliament in force on and immediately before the paſſing of this Act for ſecuring the Revenue of Exciſe, or other Duties under the Management of the ſaid Commiſſioners of Exciſe, reſpectively, or for the Regulation and Improvement thereof, and the ſeveral Clauſes, Powers, and Directions therein contained, ſhall and are hereby directed and declared to extend to and ſhall be reſpectively applied, practiſed, and put in Execution for and in reſpect of the ſaid ſeveral Duties and Drawbacks of Exciſe reſpectively hereby charged and impoſed, in as full and ample Manner, to all Intents and Purpoſes whatſoever, as if all and every the ſaid Acts, Clauſes, Proviſions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures were particularly repeated and re-enacted in the Body of this Act.

Duties and Drawbacks how to be levied and paid.

X. And be it further enacted, That all the Monies ariſing by the Duties by this Act impoſed (the neceſſary Charges of raiſing and accounting for the ſame excepted) ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer, and ſhall be carried to and made Part of the Conſolidated Fund.

Duties to be carried to the Conſolidated Fund.

XI. And be it further enacted, That all Fines, Penalties, and Forfeitures, impoſed by this Act, ſhall be ſued for, recovered, levied, or mitigated, by ſuch Ways, Means, or Methods as any Fine, Penalty, or Forfeiture, may be ſued for, recovered, levied, or mitigated by any Law or Laws of Exciſe, or by any Action of Debt, Bill, Plaint, or Information in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* or *Ireland*, reſpectively, and that One Moiety of every ſuch Fine, Penalty, or Forfeiture ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who ſhall inform, diſcover, or ſue for the ſame.

Recovery and Application of Penalties.

Act may be altered this Session.

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

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