

ANNO QUINQUAGESIMO NONO

GEORGII III. REGIS.

CAP. CV.

An Act for granting to His Majesty an additional countervailing Duty on Spirits extracted in *England* or *Ireland* respectively, and imported into *Scotland;* and for repealing the additional Duty on Licences taken out by Retailers of Sweets in *Great Britain;* and for exempting from all countervailing Duties the Leather and Glass of Carriages brought by Persons for private Use from *Ireland* into *Great Britain*, or from *Great Britain* into *Ireland*. [12th *July* 1819.]

WHEREAS by an Act made in this Session of Parliament, for granting to His Majesty certain additional Duties of Excise on Tea, Coffee, and Cocoa Nuts, Tobacco and Snuff, Pepper, Malt, and *British* Spirits, and consolidating the same with the former Duties thereon; and for amending the Laws of Excise relating thereto; an Excise Duty of Four Shillings and Nine-pence Halfpenny is imposed and granted for and upon every Gallon *English* Wine Measure of all Spirits extracted in *England*, and imported or brought from thence into *Scotland*, of a Strength not exceeding Seven *per Centum* above Hydrometer Proof, and so in proportion for every 59 G.3. c.53.

every higher Degree of Strength not exceeding the Strength of Ten *per Centum* above Hydrometer Proof; and another Excise Duty of Five Shillings and Three-pence Halfpenny is imposed and granted for and upon every Gallon *English* Wine Measure of Spirits which shall be extracted in *Ireland*, and imported or brought from thence into *Scotland*, at a Strength not exceeding Seven *per Centum* above Hydrometer Proof, and so in proportion for every greater Degree of Strength not exceeding Twenty-one *per Centum* above Hydrometer Proof: And whereas the respective Duties so imposed and granted do not extend to or include a Duty of Eight-pence Halfpenny payable for every Gallon of Spirits of the Strength of Seven *per Centum* above Proof extracted in *Scotland*, for Consumption in *Scotland*; and the respective Duties before recited are in consequence thereof in that Amount less than just countervailing Duties on the Importation on such Spirits as aforesaid: For Remedy whereof 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 Fifth Day of *July* One thousand eight hundred and nineteen, there shall be raised, levied, collected, and paid to and for the Use of His Majesty, His Heirs and Successors, for and upon every Gallon *English* Wine Measure of all such Spirits imported as aforesaid respectively, the further and additional Duty of Excise of Eight-pence Halfpenny over and above the Duties aforesaid respectively imposed and granted by the said recited Act; and the said Duty hereby imposed shall be raised, levied, collected, and paid under the Management of the Commissioners of Excise in *Scotland*, in the same Manner and subject to the same Conditions and Regulations to which the Duties herein-before recited are respectively made subject; and all such Spirits so imported, and the Person or Persons importing the same, shall for and in respect of the Duty hereby imposed be and are hereby made subject and liable to all and every the Conditions, Regulations, Restrictions, Fines, Penalties, and Forfeitures to which the like Goods and Person and Persons are respectively subject by the said recited Act, or by any other Act or Acts of Parliament for securing the Duties of Excise; and all the Monies arising from the Duty by this Act imposed (the necessary Charges of levying and accounting for the same excepted), shall from Time to Time be paid into the Receipt of His Majesty's Exchequer at *Westminster*, and shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

A Countervailing Duty of 8½d. per Gallon on Spirits made in England or Ireland imported into Scotland.

Duty to be under the Commissioners of Excise in Scotland.

Application of Duty.

II. And whereas by an Act made in the Fifty-fifth Year of the Reign of His present Majesty, intituled *An Act for granting to His Majesty, until the Fifth Day of* April *One thousand eight hundred and nineteen, additional Duties of Excise in* Great Britain *on Sweets, Tobacco, Snuff, and Excise Licences*, it was, amongst other Things, enacted, that every Retailer of *British*-made Wines or Sweets should, for and upon every Licence to be taken out by any such Retailer in *Great Britain*, according to the Laws in such Case made and provided, pay the Annual Sum of Two Pounds Four Shillings; and which said Act was further continued by an Act made in the present

55 G. 3. c. 30. continued by 59 G. 3. c. 32.

So much of recited Acts as relates to the Payment

Session of Parliament until the Fifth Day of *July* One thousand eight hundred and twenty-two: And whereas it is expedient to repeal so much of the said recited Acts as relate to the Payment required to be made on the taking out any such Licence as aforesaid; be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nineteen, so much of the said Acts as is herein-before recited shall be, and the same is and are hereby repealed.

Payment required to be made on taking out Licence for retailing British Wines or Sweets repealed.

III. And whereas by an Act made in the Fifty-fifth Year of the Reign of His present Majesty, for, amongst other Things, exempting the Leather and Glass of Carriages belonging to certain Persons, imported from *Ireland* for private Use, from Duty, it was enacted, that from and after the First Day of *March* One thousand eight hundred and fifteen, no countervailing Duty shall be paid or payable for or in respect of the Leather actually worked up and employed in the Construction of and composing a Part of any Coach, Landau, Chariot, Landaulet, Chaise, or other Wheel Carriage of or belonging to any Officer of State in *Ireland*, or any Member of either of the Two Houses of Parliament, which shall be imported into *Great Britain* from *Ireland* for the sole and entire Use of such Officer of State or Member of either House of Parliament respectively, and not as Merchandize or for Sale, nor for or in respect of the Glass actually worked up and employed in the Construction of and composing a Part of any such Coach, Landau, Chariot, Landaulet, Chaise, or other Wheeled Carriage: And whereas it is expedient to extend the Exemption from all countervailing Duties to every Coach, Landau, Chariot, Landaulet, Chaise, and other Wheel Carriage of and belonging to any Person or Persons travelling from *Great Britain* into *Ireland*, or from *Ireland* into *Great Britain* reciprocally, and which shall be brought from *Great Britain* into *Ireland*, or from *Ireland* into *Great Britain* respectively, for the private, sole, and entire Use of such Person or Persons, and not as Merchandize or for Sale; be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nineteen, no countervailing Duty shall be paid or payable in *Great Britain* or *Ireland* respectively, for or in respect of the Leather actually worked up and employed in the Construction of and composing a Part of any such Coach, Landau, Chariot, Landaulet, Chaise, or other Wheel Carriage as aforesaid, or for or in respect of the Glass actually worked up and employed in the Construction of and composing a Part of any such Coach, Landau, Chariot, Landaulet, Chaise, or other Wheel Carriage, which shall be so brought into *Great Britain* or *Ireland* respectively, by any Person or Persons as aforesaid; any thing in any other Act or Acts of Parliament to the contrary thereof in anywise notwithstanding.

55 G. 3. c. 113.

No Countervailing Duty to be paid in respect of Leather or Glass employed in the Construction of Carriages brought into Great Britain or Ireland respectively for private Use.

IV. And be it further enacted, That the Commissioners of Excise in *England* and *Scotland*, and Commissioners of Customs in *Ireland* respectively, or any Three or more of them respectively, are hereby authorized and empowered to cause any Sum or Sums of Money which shall have been charged as such Duty or Duties for or in respect

Charges made for Duties by this Act repealed shall be discharged.

respect whereof the Duties by this Act repealed, and which shall not before the passing of this Act have been actually collected, received, or paid, to be discharged from and out of the Books and other Documents containing any Entry or Entries of or relating to any such Charge or Sum or Sums of Money.

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