

ANNO QUINQUAGESIMO NONO

GEORGII III. REGIS.

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and the Drawbacks specified in Schedule C. shall be paid and allowed.

Schedules A. and B. respectively hereunto annexed, the several Sums of Money and Duties of Excise as they are respectively inserted, described, and set forth in the said Schedules, over and above all Duties that have been continued or paid, or that shall have been or may be granted, laid, or imposed thereon, or in respect thereof, by any Act or Acts of the present Session of Parliament; and that there shall be allowed and paid to the several Persons entitled to the same, the several Drawbacks of Excise respectively inserted, described, and set forth in the Schedule C. hereunto annexed; and that the said several Duties and Drawbacks respectively, and the several Provisions of this Act, shall respectively commence and take Effect on and from the respective Days herein-after in that Behalf mentioned, in every Case in which a particular Day is herein-after specified; and in all Cases where no other particular Day is specified, from the Fifth Day of *July* in the Year One thousand eight hundred and nineteen.

Commencement of the Duties and Drawbacks.

Duties on the Articles herein mentioned to cease when the new Duties commence, except Arrears, &c.

II. And be it further enacted, That from and after the Days respectively on which the Duties hereby imposed shall respectively commence and take Effect, all and singular the Duties on Tea, Tobacco and Snuff, Coffee and Cocoa Nuts, and on Pepper (not being Cayenne, Long Pepper, or Guinea Pepper), and on Malt respectively, and on Beer imported or brought from *Ireland* into *Great Britain*, and on Wort or Wash brewed or made for extracting Spirits in *England* for Home Consumption, and on Spirits extracted in *England* for Home Consumption, or extracted in *England* and imported or brought into *Scotland*, or extracted in *Scotland* and imported or brought into *England*, or extracted in *Ireland* and imported or brought directly into *England* or *Scotland* respectively, or into *England* through *Scotland*, and the Drawbacks payable in *Great Britain* on Tea, Tobacco and Snuff, Chocolate, Malt, and Beer exported, shall cease and determine, and be no longer paid or payable; save and except in all Cases relating to the recovering, allowing, or paying any Arrear thereof respectively, which may at that Time remain unpaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures relating thereto respectively, which shall have been incurred at any Time before or on the said Days respectively; and save and except the Duties of Customs payable on Tobacco and Snuff, which shall not cease or determine until the Fifth Day of *July* One thousand eight hundred and nineteen: Provided always, that nothing in this Act contained shall extend or be construed to extend to repeal or in anywise alter the Duties upon Malt, Tobacco, and Snuff continued by an Act made in the present Session of Parliament, intituled *An Act for continuing to His Majesty certain Duties on Malt, Sugar, Tobacco, and Snuff, in* Great Britain, *and on Pensions, Offices, and Personal Estates, in* England, *for the Service of the Year One thousand eight hundred and nineteen;* and the Duties payable on Excise Licences.

Duties on Malt, Tobacco, and Snuff, granted by 59 G. 3. c. 3. and on Excise Licences not to be affected.

Duties and Drawbacks to be proportionate to

III. And be it further enacted, That in all Cases where Duties are imposed or Drawbacks allowed by this Act on any specific Quantity of Goods, Wares, Merchandize, or Commodities, the same shall in

every Case be understood and deemed and taken to apply in the same Proportion, and after the same Rate, to any greater or less Quantity than such specific Quantity. the actual Quantity.

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

V. And be it further enacted, That all the Monies arising by the Duties hereby 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 at *Westminster*, and shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*. Duties to be paid into the Exchequer and carried to the Consolidated Fund.

VI. And whereas an Act was passed in the last Session of Parliament, intituled *An Act for raising the Sum of Three Millions by the Transfer of certain Three Pounds* per Centum *Annuities into other Annuities, at the Rate of Three Pounds Ten Shillings* per Centum; *and for granting Annuities to discharge certain Exchequer Bills:* And whereas no Provision has been made by Parliament for the Payment of the Charges occasioned by the said Act; be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nineteen, out of the Monies so to be paid into the said Receipt of His Majesty's Exchequer as aforesaid, there shall be set apart the yearly Sum of One million one hundred and three thousand three hundred and twenty-seven Pounds, being the aggregate Amount of the Duties of Excise on Malt hereby repealed, upon an Average of Two Years ending on the Fifth Day of *January* One thousand eight hundred and nineteen; and which yearly Sum shall be set apart by Four equal Portions Quarterly, on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October* in every Year; and after setting apart the said Sum of One million one hundred and three thousand three hundred and twenty-seven Pounds, the Remainder of the Monies so to be paid into the Exchequer as aforesaid shall be deemed an Addition made to the Public Revenue of *Great Britain*, for the Purpose of defraying the increased annual Charge occasioned by the Loan made, or Stock created, by virtue of the said Act of the last Session of Parliament. 58 G.3. c. 23. The yearly Sum of 1,103,327 l. the Average Amount of the Duty on Malt repealed, shall be set apart in quarterly Payments, and the Remainder of the Money so paid into the Exchequer, shall be applied in aid of the Stock created under 58 G.3. c. 23.

VII. And be it further enacted, That out of the Monies so to be paid into the Receipt of His Majesty's Exchequer as aforesaid, there shall be set apart the yearly Sum of Seven millions four hundred and forty thousand and seventy-four Pounds Fifteen Shillings, being the aggregate Amount of the Duties of Excise on Tea, Tobacco and Snuff, Coffee, Cocoa Nuts, and Pepper, on Beer imported from *Ireland*, and on Wort or Wash made for extracting Spirits in *England* for The yearly Sum of 7,440,074 l. 15s. the Amount of the Duties of Excise on Tea, Tobacco, &c. repealed, shall

be set apart in quarterly Payments, and the Remainder of the Money shall be applied in aid of the Loan of this Session.

for Home Consumption, and on Spirits extracted in *England* for Home Consumption, or imported into *Scotland*, or extracted in *Scotland* and imported into *England*, or extracted in *Ireland* and imported into *England* or *Scotland*, or into *England* through *Scotland*, hereby repealed, upon an Average of Two Years ending on the Fifth Day of *January* One thousand eight hundred and nineteen; and which yearly Sum shall be set apart by Four equal Portions Quarterly, on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, in every Year; and after setting apart the said Sum of Seven millions four hundred and forty thousand and seventy-four Pounds Fifteen Shillings, the Remainder of the Monies so to be paid into the Exchequer as last aforesaid, (except the Sum of Sixty-six thousand six hundred and ninety-nine Pounds, being a Moiety of the estimated annual Amount of the increased Duty on Tea hereby granted), shall be deemed an Addition made to the Public Revenue of *Great Britain*, for the Purpose of defraying the increased annual Charge occasioned by the Loan made, or Stock created, by any Act passed or to be passed in the present Session of Parliament.

Exception as to Half the Amount of the Duty on Tea.

Application of 66,699 l. the Half of the estimated Amount of the Duty on Tea.

VIII. And be it further enacted, That the Sum of Sixty-six thousand six hundred and ninety-nine Pounds, being the other Moiety of the estimated annual Amount of the increased Duty on Tea hereby granted, shall be set apart by Four equal Portions Quarterly, on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October* in every Year, and shall be issued and applied in such and the like Manner, and to and for the same Uses and Purposes as the Monies arising by an Act made in the Fifty-sixth Year of the Reign of His present Majesty, intituled *An Act to continue, until the Fifth Day of* July *One thousand eight hundred and twenty-one, certain additional Duties of Excise in* Great Britain, are or shall be from Time to Time by any Act or Acts of Parliament directed to be issued and applied.

56 G. 3. c. 17.

Duties and Drawbacks under this Act to be levied as the former.

IX. And be it further enacted, That the said several Sums of Money respectively inserted, described, and set forth in the said respective Schedules A. and B. hereunto annexed, as the Duties and Countervailing Duties of Excise hereby imposed, and the Drawbacks set forth in the said Schedule C., upon the several Goods, Wares, Merchandize, or Commodities respectively mentioned therein, shall and may be respectively raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed, in such and the like Manner, and in or by any or either of the general or special Means, Ways, or Methods (except so far as the same are hereby altered), by which the former Duties and Drawbacks of Excise respectively, upon Goods, Wares, Merchandize, or Commodities of the same Sorts or Kinds respectively, were or might be raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed; and that the Duties respectively hereby imposed upon Tobacco and Snuff, Coffee and Cocoa, and upon Pepper, respectively, shall be paid by and levied and recovered from the same Person and Persons by whom such Goods respectively shall have been or shall be taken out of the

Warehouse, on Payment of the former Duties thereon, on or after the Ninth Day of *June* One thousand eight hundred and nineteen; and that the Goods, Wares, Merchandize, or Commodities so by this Act respectively made liable to the Payment of, or chargeable with Duties of Excise, or entitled to Drawbacks of Excise, as respectively inserted, described, and set forth in the said Schedules respectively hereunto annexed, shall be and the same are hereby made subject to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures not hereby altered, to which any Goods, Wares, Merchandize, or Commodities were generally or specially subject or liable by any Act or Acts of Parliament in force immediately before the passing of this Act, respecting the Duties of Excise; 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 immediately before the passing of this Act, made for securing the Revenue of Excise, or for the Regulation or Improvement thereof, and the several Clauses, Powers, and Directions therein contained (not hereby altered), 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 several Duties and Drawbacks of Excise hereby charged and allowed, in as full and ample a Manner, to all Intents and Purposes whatever, 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.

Maltsters, Brewers, &c. shall give an Account to the Officer of the Malt in their Possession on July 5, 1819; and Maltsters shall give a like Account of the Malt they had in their Possession within One Month previous to that Day, stating certain Particulars of Sale.

X. And be it further enacted, That all Maltsters or Makers of Malt, Sellers and Retailers of Malt, Brewers, Distillers, Innkeepers, Victuallers, and Vinegar Makers, and all and every other Person or Persons whatsoever, who in Trust for them, or any or either of them, or for the Use, Benefit, or Account of them, or any or either of them, shall have in his, her, or their Custody or Possession, or in his, her, or their Houses, Outhouses, Barns, Granaries, or in any other Place or Places whatsoever, upon the Fifth Day of *July* One thousand eight hundred and nineteen, any Parcel or Quantity of Malt whatsoever, ground or unground, shall on that Day, or within Ten Days next ensuing, give a true and particular Account thereof in Writing at the Office of Excise within the Limits of which he, she, or they shall then respectively inhabit; and that every Maltster and Maker of Malt shall in like Manner give such Account of the Disposal of all the Malt which he, she, or they shall have made, or had in his, her, or their Possession within One Calendar Month preceding the Fifth Day of *July* One thousand eight hundred and nineteen, specifying the Quantity of Malt, and the Date of each and every Delivery thereof, and the Name and Residence of the Person to whom the same respectively was sold or delivered, and the Place at which the same respectively was delivered, upon pain of forfeiting the Sum of One hundred Pounds, or Forty Shillings for every Bushel of such Malt, at the Election of the Attorney General, or the Person who shall sue or prosecute for the same, for every Neglect therein; and the Malt of which no such Account as aforesaid, or of which a false

Penalty for Default.

Account shall be given, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and the Duties by this Act imposed on Malt Stock in Hand shall be payable and paid in Manner following; (that is to say), Three-pence, Part thereof, for every Bushel of such Malt, on the Tenth Day of *November* One thousand eight hundred and nineteen; Three-pence, other Part thereof, for every Bushel of such Malt, on the Tenth Day of *January* One thousand eight hundred and twenty; Four-pence, other Part thereof, for every Bushel of such Malt, on the Tenth Day of *February* One thousand eight hundred and twenty; and Four-pence, the Remainder thereof, for every Bushel of such Malt thereof, on the Tenth Day of *April* One thousand eight hundred and twenty; and all such Maltsters or Makers of Malt, Sellers or Retailers of Malt, Brewers, Distillers, Innkeepers, Victuallers, and Vinegar Makers, who shall refuse to make such Payments, or any or either of them, for his, her, or their Stock of Malt, at such Time or Times respectively, shall forfeit Double the Amount of all the Duties charged or chargeable for or in respect of such Stock of Malt, or One hundred Pounds, at the Election of His Majesty's Attorney General, or the Person who shall sue or prosecute for the same.

Duties payable on Malt Stock in Hand.

Penalty for Refusal.

Officers of Excise may enter Premises of Maltsters, &c. to take an Account of Malt in Stock.

XII. And be it further enacted, That it shall be lawful for the Officers of Excise respectively to take a true and particular Account and Admeasurement of all such Malt as any Maltster or Maker of Malt, Seller or Retailer of Malt, Brewer, Distiller, Innkeeper, Victualler or Vinegar Maker, or any Person or Persons in Trust, or for the Use, Benefit, or Account of them, or for any or either of them, shall, on the said Fifth Day of *July* One thousand eight hundred and nineteen, have or be possessed of or interested in, and for that Purpose to enter into any Dwelling House, Outhouse, Barn, Granary, or other Place whatsoever belonging to every or any such Maltster or Maker of Malt, Seller or Retailer of Malt, Brewer, Distiller, Innkeeper, Victualler, or Vinegar Maker, and each of them; and every such Person is hereby required to permit and suffer such Officer or Officers, on the said Fifth Day of *July* One thousand eight hundred and nineteen, or afterwards, at any Time before the Duty upon such Malt shall be paid, at his or their Request, to enter and take such Account and Admeasurement thereof as aforesaid, and for that Purpose to cast such Malt into a regular Form for the better ascertaining the Quantity thereof; and if they, or any or either of them, shall refuse to permit or suffer any Officer or Officers of Excise so to do, or if any Person or Persons shall obstruct, oppose, molest, or hinder any Officer or Officers of Excise in the due Execution of such Powers hereby given, or shall use, or permit or suffer to be used, any Means, Art, or Contrivance, by which any Officer or Officers may be deceived, hindered, or obstructed in ascertaining or taking a true Account of the actual Quantity of all such Malt, he, she, or they shall respectively forfeit One hundred Pounds, or Forty Shillings for every Bushel of such Malt, at the Election of His Majesty's Attorney General, or the Person who shall sue or prosecute for the same, for every such Offence; and if any Maltster or Maker of Malt, Seller or Retailer of Malt, Brewer, Distiller, Innkeeper, Victualler, or Vinegar Maker,

Penalty on not suffering Officers to take Stock, or molesting them in the Execution of their Duty, or for clandestinely removing Malt, &c.

Maker, or any other Person or Persons having in his, her, or their Custody or Possession any Quantity of Malt chargeable by this Act with the said Duty or Duties, or any Part thereof, for Stock in Hand as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away, the same, or any Part thereof, before the Duties thereupon shall be charged, or shall fraudulently conceal or hide, or cause or suffer to be concealed or hid, or shall not produce to the Inspection of the Officer of Excise or Gaugers, such Malt, and every Part thereof, that then and in every such Case, every Person so offending, for every such Offence, shall forfeit the Sum of One hundred Pounds, or Forty Shillings for every Bushel of such Malt, at the Election of His Majesty's Attorney General, or the Person who shall sue or prosecute for the same; and the Malt which shall be so clandestinely removed or carried away, or fraudulently concealed or hid, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and the Person or Persons in whose Custody or Possession such Malt shall be found, who shall not before the Discovery thereof, give Notice at the next Office of Excise of the Quantity of Malt so in his, her, or their Custody or Possession, shall also forfeit the Sum of One hundred Pounds, or Forty Shillings for every Bushel of such Malt, at the Election of His Majesty's Attorney General, or the Person who shall sue or prosecute for the same.

Allowance to be deducted from the Amount taken of the Malt Stock in Hand, for the Increase.

XII. And be it further enacted, That on all Malt which shall on the Fifth Day of *July* One thousand eight hundred and nineteen, be in the Possession of any Maltster or Maker of Malt, Seller or Retailer of Malt, Brewer, Distiller, Innkeeper, Victualler, or Vinegar Maker, or any Person or Persons in Trust, or for the Use, Benefit, or Account of him, her, or them, or any of them, and which shall be taken account of by any Officer of Excise, and charged with the Duty on Malt Stock in Hand hereby imposed, there shall be allowed and deducted from such Account, previous to such Charge of Duty, Twelve *per Centum* on all Brown or Porter unground Malt, and Five *per Centum* on all other unground Malt, for the Swell or Increase thereof, over the Quantity of such Malt charged with Duty when made.

Additional Duties to be added to the Articles contracted for.

XIII. And whereas Contracts or Agreements may have been made for the Sale or Delivery of some of the Articles or Commodities on which the said additional Duties of Excise are by this Act granted, which Contracts or Agreements may have been made with no Reference to such additional Duties, and thereby the several Contractors may be materially affected; for Remedy thereof, be it further enacted, That all and every Person or Persons who shall or may have made or entered into any such Contract or Agreement shall, and he and they are hereby respectively authorized and empowered, in the Case of any such Contract or Agreement, to add so much Money as will be equivalent to the additional Duty hereby granted on any such Article or Commodity respectively to the Price thereof, and shall be entitled by virtue of this Act to be paid for the same accordingly.

XIV. And

From June 9, 1819, Distillers in Scotland shall state in request Note for Permit for the Removal of Spirits for Exportation to England, whether such Spirits were extracted before that Day.

XIV. And whereas Spirits extracted in *Scotland* before the Ninth Day of *June* One thousand eight hundred and nineteen, for Exportation to *England*, are by this Act made chargeable, on the Importation thereof into *England*, with the Duty of Nine Shillings and Fivepence Halfpenny *per* Gallon, and Spirits extracted in *Scotland*, for Exportation to *England*, after the Ninth Day of *June* One thousand eight hundred and nineteen, are made chargeable on the Importation thereof into *England*, with the Duty of Ten Shillings and Sixpence *per* Gallon: And whereas it is expedient that the Officers of Excise in *Scotland* should certify, on every such Shipment of Spirits for Exportation to *England*, whether the same was extracted before the Ninth Day of *June* One thousand eight hundred and nineteen, until the whole of the Stock of every such Distiller extracted before that Day shall be wholly exported and brought into *England*; be it therefore enacted, That from and after the Ninth Day of *June* One thousand eight hundred and nineteen, every such Distiller as aforesaid shall, in his or their Request Note for a Permit to accompany the Removal of any such Spirits as aforesaid, specify and declare therein whether such Spirits were extracted before the said Ninth Day of *June* One thousand eight hundred and nineteen; and that in every such Permit the proper Officer and Officers of Excise in *Scotland* shall specify whether the Spirits therein mentioned are Part of the Stock of such Distiller extracted before that Day, until the whole of the Stock of Spirits of each and every such Distiller in *Scotland* extracted before that Day, shall be exported and brought into *England*; and in Default thereof, any Quantity of such Spirits so imported, without such Specification as aforesaid, shall be deemed to be Spirits extracted after the Ninth Day of *June* One thousand eight hundred and nineteen, and shall be charged with and pay the Duty of Ten Shillings and Sixpence for every Gallon thereof.

On Shipment of Beer for Drawback, Exporter and Brewer to make Oath to certain Particulars.

XV. And be it further enacted, That on every Shipment of Beer for Exportation on Drawback made after the Fifth Day of *July* One thousand eight hundred and nineteen, the Shipper or Exporter thereof, together with the Brewer thereof, or his Foreman or Manager, shall make Oath (which Oath the Officers of Excise are hereby empowered to administer), according to the best of his and their Knowledge and Belief, that the same has been brewed wholly from Malt which has been charged with and paid the Duty of Three Shillings and Sixpence for every Bushel thereof; and in his and their Affidavit thereof specify the Time when, and the Place where, and the Brewer by whom such Beer was brewed, and that the Quantity of Malt employed in the brewing of such Beer was in the Proportion of not less than Two Bushels for every Barrel thereof; and that every Manufacturer of Tobacco who shall, after the Fifth Day of *July* One thousand eight hundred and nineteen, ship for Exportation on Drawback any manufactured Shag or Roll Tobacco, shall, in his Affidavit of the Duties thereon having been duly paid, specify that the Duty of Four Shillings *per* Pound has been paid upon the whole of such Tobacco, and the Time when, and the Place where such Duty was paid; and that if any Person or Persons shall ship any Beer or any manufactured Tobacco for Exportation on the Drawback hereby

On Shipment of Tobacco for Drawback, certain Affidavit to be made.

granted on Beer and manufactured Shag or Roll Tobacco respectively, or shall claim any such Drawback thereon respectively, without making such Affidavit respectively as aforesaid, no such Drawback shall be payable or paid; and if such Duties respectively shall be so sworn to have been paid, and shall not have been paid, or if any such shall be in any other respect false and untrue, every such Person shall for every such Offence forfeit and lose the Sum of Two hundred Pounds; and all such Beer and Tobacco respectively shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

Penalty for false Statements, 200 *l.* and Forfeiture of Articles.

XVI. And whereas the respective Duties payable in *Great Britain* for and upon Tea, Coffee, and Cocoa Nuts, Tobacco and Snuff, and upon Pepper, not being Cayenne, Long Pepper, or Guinea Pepper, are by this Act made wholly Excise Duties; be it therefore enacted, That all and singular the Powers and Authorities, Rules and Regulations, contained in any Act or Acts of Parliament in anywise relating to Tea, Coffee, and Cocoa Nuts, Tobacco and Snuff, or such Pepper respectively, or to the Importation, Entering, Landing, Warehousing, Weighing, Garbling, Removal, Delivery, Exportation, or Bonding thereof, contained in any Act or Acts of Parliament in force at or immediately before the passing of this Act, and granted to and heretofore exercised by the Commissioners and Officers of Customs, shall be, from and after the passing of this Act, executed, exercised, and put in force by the Commissioners and Officers of Excise, for securing and collecting the Duties on Tea, Coffee, and Cocoa Nuts, Tobacco and Snuff, and such Pepper respectively, hereby imposed; and that all Fines, Penalties, and Forfeitures imposed by any such Act or Acts of Parliament, for any Act or Acts which may happen to be done, or refused or neglected to be done, by any Person or Persons in anywise relating to Tea, Coffee, and Cocoa Nuts, Tobacco and Snuff, or such Pepper respectively, or to the Importation, Entering, Landing, Warehousing, Weighing, Garbling, Removal, Delivery, Exportation, or Bonding thereof, without the Warrant, Order, Approbation, or Permission of the Commissioners or Officers of Customs respectively, shall be incurred, lost, and forfeited, upon the like Act or Acts being done, or refused or neglected to be done, without the Warrant, Order, Approbation, or Permission of the Commissioners or Officers of Excise, in like Manner, and to all Intents and Purposes, and shall be sued for, recovered, levied, mitigated, and applied, as if all and singular such Powers and Authorities had been originally given and granted to such Commissioners and Officers of Excise respectively, and such Rules, Regulations, Fines, Penalties, and Forfeitures were so inserted and contained in this present Act; any Thing in any other Act or Acts of Parliament to the contrary thereof in anywise notwithstanding.

Regulations contained in Acts in force relating to Tea, &c. heretofore executed by Officers of Customs, shall in future be executed by Officers of Excise; and all Penalties, &c. imposed by such Acts extended to this Act.

XVII. And be it further enacted, That it shall and may be lawful for the Lords Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, and they are hereby authorized and empowered, by any Writing under their Hands, to make and issue such Orders, Directions, and Regulations, as they from Time to Time shall

Treasury may issue such Orders as they think expedient for facilitating the Transfer

of the Duties from the Commissioners of Customs to the Commissioners of Excise.

shall deem necessary or expedient for facilitating the Official Business to be transacted in respect to the Importation, Warehousing, or Exportation of Tea, Coffee, Cocoa Nuts, Tobacco, Snuff, and Pepper respectively; and for more effectually and conveniently transferring, in pursuance of this Act, the Collection of the whole of the Duties on such Goods and Merchandize respectively from the Commissioners of Customs to the Commissioners of Excise; any Thing in this Act, or in any other Act or Acts of Parliament, to the contrary thereof in anywise notwithstanding.

Tea unlawfully landed or fraudulently taken from Warehouse, &c. to be charged with Duty at the Rate of the preceding Sale of Tea by the East India Company.

XVIII. And whereas the Duties upon Tea are by Law to be computed on the Price at which the same shall be sold: And whereas Tea has been unlawfully landed, and has been taken out of the Warehouse or Storehouse in which the same has been put, and fraudulently carried into Consumption, without being publicly sold, and without Payment of Duty, and by reason of such Tea not being publicly sold, no Rate or Amount of Duty thereon could be fixed or computed; be it therefore enacted, That whenever any Tea imported into *Great Britain* shall be unlawfully landed, or shall be fraudulently taken or carried away out of any Ship or Vessel, or any Warehouse, Storehouse, or Place in which the same has been lodged or put without Payment of Duty, or shall be allowed or ordered to be sold as salved, or as forfeited and condemned Goods, the Amount of Duty which attached on the Importation thereof shall be computed, and where such Duty is by Law payable, shall be paid at the same Rate or Price at which Tea of the best Quality of the like Kind was sold at the last preceding Sale of Tea by the *East India* Company.

So much of 13 G.3. c.73. as gives an Allowance on the Weight of Coffee, repealed.

XIX. And whereas by an Act made in the Thirteenth Year of the Reign of His present Majesty, it was amongst other Things enacted, that a Deduction or Allowance of One Seventh Part shall be made from and upon every One hundred Pounds Weight of all Coffee in the Husk, of the Growth and Produce of the Island of *Dominica*, or of any other *British* Colony or Plantation in *America*, imported into *Great Britain*, for which Quantity so deducted as aforesaid no Customs or Duty of Excise shall be paid by the Importer or Proprietor thereof: And whereas an Allowance is by another Act, made in the Forty-third Year of the Reign of His present Majesty, granted to the Importers, Proprietors, or Consignees of any Coffee or Cocoa Nuts, at and after the Rate of Two Pounds for every One hundred Pounds Weight of such Coffee or Cocoa Nuts, as a full Compensation for all Loss, Waste, or Damage whatever, whether occasioned by Garbling or otherwise; but Doubts have arisen whether the Allowance directed by the said former Act of the Thirteenth Year aforesaid, was thereby repealed, and it is expedient to remove such Doubts, and to expressly repeal the said Allowance first abovementioned; be it therefore enacted, That from and after the passing of this Act, so much of the said Act of the Thirteenth Year aforesaid as is herein-before recited, shall be and the same is hereby repealed.

XX. And be it further enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nineteen, all and every Person and Persons duly licensed to deal in, retail, and sell Coffee, shall be thereby licensed and authorized to deal in, retail, and sell Pepper; and that if any Person or Persons shall have or receive for Sale, or deal in, retail, or sell Pepper, not being Pepper called Cayenne, Long Pepper, or Guinea Pepper, without being duly licensed to deal in, retail, and sell Tea and Coffee, he, she, and they shall for every such Offence forfeit and lose the Sum of Fifty Pounds.

From July 5, 1819, Persons licensed to deal in Coffee may deal in Pepper.

Penalty 50 l.

XXI. And be it further enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nineteen, Pepper, not being Pepper called Cayenne, Long Pepper, or Guinea Pepper, shall be and the same is hereby made subject in all Things in respect of the Importation, Warehousing, Removal, Sale, or Exportation thereof, to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures to which *East India* Coffee is generally or specially subject or liable by this or by any Act or Acts of Parliament relating to His Majesty's Revenue of Excise, not hereby altered, in force immediately before the passing of this Act, save and except in the Size or Weight of the Package in which the same shall or may be imported or exported; and that all and every Dealer in, Retailer, or Seller of such Pepper, shall be and is hereby made subject, with respect to such Pepper, and the Receipt, Custody, Sale, Delivery, and Removal thereof, to all and every Pain, Penalty, Fine, or Forfeiture of any Nature or Kind whatever, imposed on Dealers in, Retailers or Sellers of Coffee by this or by any such Act or Acts of Parliament not hereby altered, made for securing the Revenue of Excise on Coffee, or for the Regulation or Improvement thereof; and the several Clauses, Powers, and Directions therein contained, with respect to Coffee, 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 such Pepper, and of the Duty hereby imposed thereon, save and except as aforesaid, in as full and ample a Manner, to all Intents and Purposes whatsoever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, and Forfeitures were particularly repeated and re-enacted in the Body of this Act as to such Pepper, and to all Dealers in, Retailers or Sellers thereof.

Pepper, except Cayenne, &c. subject to such Regulations as East India Coffee, except Size or Weight of Package.

Regulations for securing the Duty on Coffee extended to Pepper.

XXII. And whereas Commodities made in Imitation of Pepper have of late been sold and found in the Custody and Possession of various Dealers in Pepper, and other Persons in *Great Britain*; be it therefore enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and nineteen, if any Commodity or Commodities, Substance or Substances, shall be prepared or manufactured by any Person or Persons in Imitation of Pepper, shall be mixed with Pepper, or sold or delivered as and for or as a Substitute for Pepper, or if any such Commodity or Commodities, Substance or Substances, alone or mixed as aforesaid, shall be kept for Sale, sold, or delivered, or shall be offered or exposed to Sale, or shall be in the Custody or Possession of any Dealer or Dealers in, or Seller or Sellers of

Penalty for making or selling Commodities in Imitation of Pepper, 100 l. and Forfeiture.

of Pepper, the same, together with all Pepper with which the same shall be mixed, shall be forfeited, together with the Package or Packages containing the same, and shall and may be seized by any Officer or Officers of Excise; and the Person or Persons preparing, manufacturing, mixing as aforesaid, selling, exposing to Sale, or delivering the same, or having the same in his, her, or their Custody or Possession as aforesaid, shall forfeit and lose the Sum of One hundred Pounds.

From Oct. 10. 1819, Distillers for Exportation to England or Scotland respectively shall yearly land and pay Duty for 19 Gallons of Spirits at the Strength of Seven per Cent. above Hydrometer Proof, for every 100 Gallons of Wort brewed.

XXIII. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and nineteen, every Distiller for Exportation to *England* or *Scotland* respectively shall, in each and every Year ending the Tenth Day of *October*, produce and shall duly export to and land and pay Duty for, in *England* or *Scotland* respectively, as the Case may be, Nineteen Gallons at the least of Spirits at the Strength of Seven *per Centum* above Hydrometer Proof, for every One hundred Gallons of Wort or Wash which shall be brewed or made by such Distiller in such Year, except so much of such Spirits as shall be lost by Shipwreck; and if any such Distiller shall in any such Year fail, neglect, or refuse to produce, and duly export to and land, or pay Duty for, in *England* or *Scotland* respectively, as the Case may be, Nineteen Gallons at the least of such Spirits, at the Strength aforesaid, for every One hundred Gallons of Wort or Wash which shall be brewed or made in such Year by such Distiller, and shall not, within One Month after the Expiration of such Year, pay Duty in *England* or *Scotland*, as the Case may be, at and after the Rate of Duty chargeable by Law for and in respect of such Spirits so imported, for every Gallon of such Spirits below or short of such Proportion as aforesaid, which any such Distiller shall fail to land and pay Duty for as aforesaid, every such Distiller shall, for every such Refusal as aforesaid, forfeit and lose the Sum of Twenty Shillings for every Gallon of such Spirits not landed and paid Duty for, except as aforesaid, in such Year.

Penalty.

Distillers removing Wash or Spirits, on which the Duty has not been paid, shall forfeit 500 l. or 20s. for every Gallon removed.

XXIV. And be it further enacted, That if any entered or licensed Distiller or Distillers in *Great Britain* shall at any Time after the passing of this Act conceal, remove, or carry away, or cause or suffer to be concealed, removed, or carried away, any Wash brewed or made for extracting Spirits, or any Spirits extracted in *Great Britain*, for or upon which the Duty payable by Law has not been duly charged, or which shall not have been duly taken Account of by the proper Officer of Excise, every such Distiller shall for every such Offence forfeit and lose Five hundred Pounds, or Twenty Shillings for every Gallon of such Wash or Spirits so concealed, removed, or carried away, at the Election of the Attorney General, or the Person who shall sue or prosecute for the same; and the Licence of every such Distiller who shall be Twice convicted of the Offence aforesaid, shall, upon such Second Conviction, be deemed void to all Intents and Purposes, and such Distiller shall not be entitled to any further or renewed Licence as a Distiller for the Period of Three Years from the Date of such Second Conviction.

Second Offence, Forfeiture of Licence.

XXV. And whereas, by an Act made in the Forty-second Year of the Reign of His present Majesty, intituled *An Act for granting to His Majesty additional Duties on Beer and Ale brewed in or imported into* Great Britain, *on Malt made in* Great Britain, *on Hops grown in or imported into* Great Britain, *and on Spirits distilled in* Ireland, *and imported into* Great Britain; *for repealing certain Allowances to Brewers of Beer and Ale, and for preventing Frauds and Abuses in the Revenue of Excise on Beer, Ale, and Malt;* it was amongst other Things enacted, that all Beer or Ale above the Price of Sixteen Shillings the Barrel (exclusive of the Duties), should be denominated and deemed to be Strong Beer or Ale, and all Beer of the Price of Sixteen Shillings the Barrel or under (exclusive of the Duty), should be denominated and deemed to be Table Beer, within the Meaning of the said Act, and all other Acts relating to Beer or Ale: And whereas it is expedient, during the Continuance of the Duties now imposed upon Malt, to permit Brewers of Table Beer to increase the Price thereof, as herein-after mentioned; be it therefore enacted, That all Beer and Ale above the Price of Eighteen Shillings the Barrel (exclusive of the Duties), shall be denominated, deemed, and taken to be Strong Beer or Ale; and all Beer of the Price of Eighteen Shillings the Barrel or under (exclusive of Duties), shall be denominated, deemed, and taken to be Table Beer, within the Meaning of this Act, and of all other Acts of Parliament in force relating to Beer or Ale. 42 G. 3. c. 38.

Beer or Ale above 18s. the Barrel, exclusive of Duty, shall be deemed Strong, and at 18s. or under, Table Beer.

XXVI. And be it further enacted, That if any Person or Persons whatsoever shall molest, disturb, hinder, oppose, or impede any Officer or Officers of Excise in the due Execution of the Powers and Authorities by this Act granted, or any or either of them, except in such Cases for which other Penalties are by this Act provided, every Person so offending shall forfeit and lose the Sum of Two hundred Pounds.

Penalty for obstructing Officers, in Cases not otherwise provided for, 200l.

XXVII. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed or referred to 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 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* 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.

XXVIII. And be it further enacted, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauses, Matters, and Things which in and by an Act made in the Twelfth Year of the Reign of King *Charles* the Second, intituled *An Act for taking away the Court of Wards and Liveries, and Tenures in Capite and by Knights Service, and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof,* or by any other Law now in force relating to His Majesty's

Powers of 12 C. 2. c. 24. or any Law now in force relating to the Excise, extended to this Act.

jesty's Revenue of Excise, are provided and established, shall be practised, used, and put in Execution in and for the Purposes of this Act, as fully and effectually to all Intents and Purposes, as if all and every the said Powers, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things, were particularly repeated and re-enacted in this present Act.

Act may be altered this Session.

XXIX. And be it enacted, That this Act, or any of the Provisions thereof, may be altered, varied, or repealed by any Act or Acts to be passed in this Session of Parliament.

SCHEDULES

SCHEDULES to which this Act refers.

A.

DUTIES.

COFFEE AND COCOA NUTS.	Duties. £ s. d.
For and upon every Pound Weight Avoirdupois of all Coffee of the Growth or Produce of any British Colony or Plantation in America, or the West Indies, or Africa, which shall, on or after the 9th Day of June 1819, be imported or brought into Great Britain; and of all Cocoa Nuts of the Growth or Produce aforesaid, which shall, on or after the 10th Day of October 1819, be imported or brought into Great Britain, or shall then be in the Warehouse where the same was deposited on the Importation thereof; and for and upon every Pound Weight Avoirdupois of all such Coffee, for or in respect whereof the Duties by Law then chargeable were not fully paid before the 9th Day of June 1819, or which on that Day were or remained in the Warehouse in which the same were deposited before Payment of Duty, an Excise Duty of - - - - - -	0 1 0
For and upon every Pound Weight Avoirdupois of all Coffee which shall on or after the 9th Day of June 1819, be imported or brought into Great Britain, and of all Cocoa Nuts which shall, on or after the 10th Day of October 1819, be imported or brought into Great Britain, 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, either by the said United Company or by Persons authorized so to trade, or which Cocoa Nuts shall on the said 10th Day of October be in the Warehouse in which the same was deposited on the Importation thereof; and for and upon every Pound Weight Avoirdupois of all such Coffee for or in respect whereof the Duties by Law then chargeable were not fully paid before the 9th Day of June 1819, or which on that Day were or remained in the Warehouse in which the same were deposited before Payment of Duty, an Excise Duty of - - -	0 1 6

SCHEDULE A.	Duties. £	s.	d.
Coffee and Cocoa Nuts—*continued.*			
For and upon every Pound Weight Avoirdupois of all other Coffee which shall, on or after the 9th Day of June 1819, be imported or brought into Great Britain, and of all other Cocoa Nuts which shall, on or after the 10th Day of October 1819, be imported or brought into Great Britain, or shall then be in the Warehouse where the same was deposited on the Importation thereof; and for and upon every Pound Weight Avoirdupois of all such Coffee for or in respect whereof the Duties by Law then chargeable were not fully paid before the 9th Day of June 1819, or which on that Day were or remained in the Warehouse in which the same were deposited before Payment of Duty, an Excise Duty of - - -	0	2	6
MALT.			
For and upon every Bushel of all Malt which, from and after the 5th Day of July 1819, shall be made in Great Britain from Barley, or any other Corn or Grain, or shall be brought from Scotland into England, without a Certificate from the proper Officer that it hath paid the full Duty of Two Shillings and Sixpence on every Bushel thereof hereby imposed, an Excise Duty of - - - - - - - -	0	2	6
And for and upon every Bushel of Malt, whether ground or unground, made of Barley or of any other Corn or Grain, belonging to any Maltster or Maker of Malt, Seller or Retailer of Malt, Brewer, Distiller, Innkeeper, Victualler, or Vinegar Maker, which shall be either in his Custody or Possession, or in the Custody or Possession of any other Person or Persons whatever, in Trust for him, her, or them, or for his, her, or their Use, Benefit, or Account, in Great Britain, on the 5th Day of July 1819, an Excise Duty of - - - - - - - - -	0	1	2
PEPPER.			
For and upon every Pound Weight Avoirdupois of all Pepper, not being Pepper called Cayenne, Long Pepper, or Guinea Pepper, which shall, on or after the 9th Day of June 1819, be imported or brought into Great Britain; and for and upon every Pound Weight Avoirdupois of all such Pepper, for or in respect whereof the Duties by Law then chargeable were not fully paid before the 9th Day of June 1819, or which on that Day was or remained in the Warehouse in which the same was deposited before Payment of Duty, an Excise Duty of - - -	0	2	6

SCHEDULE A.	Duties. £	s.	d.
SPIRITS—BRITISH.			
For and upon every Gallon of all Wort or Wash, brewed or made on or after the 9th Day of June 1819, from any Malt, Corn, Grain, or Tilts, or any Mixture therewith, for extracting therefrom Spirits in England for Home Consumption, an Excise Duty of - -	0	2	0
For and upon every Gallon of all Wort or Wash brewed or made on and after the 9th Day of June 1819, from Molasses or Sugar, or any Mixture therewith, for extracting therefrom Spirits in England for Home Consumption, an Excise Duty of - - -	0	2	6
For and upon every Gallon of all Wort or Wash brewed or made on or after the 9th Day of June 1819, from Foreign refused Wines, or other Foreign Material or Materials, (except Molasses or Sugar,) or any Mixture therewith, for extracting therefrom Spirits in England for Home Consumption, an Excise Duty of - - - - - - - -	0	3	6
For and upon every Gallon of all Spirits extracted in England on or after the 9th Day of June 1819, for Home Consumption, from Wort or Wash brewed or made from any Malt, Corn, Grain, Tilts, or any Mixture therewith, over and above the Proportion of Nineteen Gallons of such Spirits, the whole being computed at Eight per Centum above Hydrometer Proof, for every One hundred Gallons of such Wort or Wash so distilled into Spirits, an Excise Duty of -	0	10	6
For and upon every Gallon of all Spirits extracted in England for Home Consumption on or after the 9th Day of June 1819, by any Distiller or Distillers in England, from any Wort or Wash for or in respect whereof the Duty of Two Shillings for every Gallon thereof hereby imposed shall not have been charged and paid, computed at the Strength of Seven per Centum above Proof, an Excise Duty of - -	0	1	3½
For and upon every Gallon of all Spirits extracted in England on or after the 9th Day of June 1819 for Home Consumption, from Wort or Wash brewed or made from Molasses or Sugar, or any Mixture therewith, over and above the Proportion of Twenty-one Gallons of such Spirits, the whole being computed at Eight per Centum above Hydrometer Proof, for every One hundred Gallons of such Wort or Wash so distilled into Spirits, an Excise Duty of - - -	0	11	0
For and upon every Gallon, English Wine Measure, of all Spirits extracted in England, and which shall be imported or brought from thence into Scotland, of a Strength not exceeding Seven per Centum above			

SCHEDULE A.	Duties. £ s. d.
Spirits, British—*continued.*	
Hydrometer Proof, and so in proportion for any higher Degree of Strength not exceeding the Strength of Ten per Centum above Hydrometer Proof, to be paid by the Importer before the landing thereof, an Excise Duty of - - - - - - - - -	0 4 9½
For and upon every Gallon English Wine Measure of all Spirits extracted in Scotland before the 9th Day of June 1819, and which shall be imported or brought from thence into England of a Strength not exceeding Seven per Centum above Hydrometer Proof, and so in proportion for any higher Degree of Strength not exceeding the Strength of Ten per Centum above Hydrometer Proof, to be paid by the Importer before the landing thereof, an Excise Duty of - - -	0 9 5½
For and upon every Gallon English Wine Measure of all Spirits extracted in Scotland after the 9th Day of June 1819, and which shall be imported or brought from thence into England, of a Strength not exceeding Seven per Centum above Hydrometer Proof, and so in proportion for any higher Degree of Strength not exceeding the Strength of Ten per Centum above Hydrometer Proof, to be paid by the Importer before the landing thereof, an Excise Duty of -	0 10 6
TEA.	
For and upon all Tea sold in Great Britain by the United Company of Merchants of England trading to the East Indies, on or after the 1st Day of June 1819, and for or in respect whereof the Duties by Law then chargeable were not before the 9th Day of June 1819 fully paid, and for and upon all Tea which shall be imported or brought into Great Britain, an Excise Duty of Ninety-six Pounds per Centum on Tea sold at such Sales at or under Two Shillings per Pound Weight, and One hundred Pounds per Centum on all Teas sold at such Sales above Two Shillings per Pound Weight, to be computed upon the Gross Prices at which such Tea was or shall be sold.	
The said Duty on all Tea sold by the East India Company to be paid by the Purchasers thereof respectively to the said Company, and by the said Company to the Commissioners of Excise.	
TOBACCO AND SNUFF.	
For and upon every Pound Weight Avoirdupois of all Tobacco of the Growth or Production of His Ma-	

SCHEDULE A.	Duties. £ s. d.
Tobacco and Snuff—*continued.* jesty's Colonies, Plantations, Islands, or Territories in America, or the West Indies, or of the United States of America, or of any of the Territories or Dominions of the Emperor of Russia, or of the Ottoman or Turkish Empire, which shall, on or after the 9th Day of June 1819, be imported or brought into Great Britain, and of all Tobacco which shall, on or after that Day, be imported or brought into Great Britain 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, either by the said United Company, or by Persons authorized so to trade; and for and upon every Pound Weight Avoirdupois of all such Tobacco, for or in respect whereof the Duties by Law then chargeable were not fully paid before the 9th Day of June 1819, or which on that Day was or remained in the Warehouse in which the same was deposited before Payment of Duty, an Excise Duty of - -	0 3 0
For and upon every Pound Weight Avoirdupois, of all Tobacco of the Growth, Production, or Manufacture of the Plantations or Dominions of Spain or Portugal, which shall, on or after the 9th Day of June 1819, be imported or brought into Great Britain; and for and upon every Pound Weight Avoirdupois of all such Tobacco, for or in respect whereof the Duties by Law then chargeable were not fully paid before the 9th Day of June 1819, or which on that Day was or remained in the Warehouse in which the same was deposited before Payment of Duty, an Excise Duty of - - - - - - -	0 5 0
For and upon every Pound Weight Avoirdupois of all Snuff (not being Irish Snuff) which shall on or after the 9th Day of June 1819, be imported or brought into Great Britain; and for and upon every Pound Weight Avoirdupois of all Snuff for or in respect whereof the Duties by Law then chargeable were not fully paid before the 9th Day of June 1819, or which on that Day was or remained in the Warehouse in which the same was deposited before Payment of Duty, an Excise Duty of - - -	0 5 0

B.

COUNTERVAILING DUTIES.

	£	s.	d.
BEER.			
For and upon every Barrel consisting of Thirty-six Gallons English Beer Measure, of Irish Strong Beer, Ale, or Mum, which shall be imported or brought into Great Britain directly from Ireland, an Excise Countervailing Duty of - - - - - -	0	16	2
MALT.			
For and upon every Bushel of Malt made in Ireland, and imported or brought from thence into Great Britain unground, an Excise Countervailing Duty of - - - - - - - -	0	3	6
SPIRITS.			
For and upon every Gallon English Wine Measure of Spirits, which shall, on or after the 9th Day of June 1819, be extracted in Ireland and imported or brought from thence into England, at a Strength not exceeding Seven per Centum above Hydrometer Proof, and so in Proportion for any greater Degree of Strength not exceeding Twenty-one per Centum above Hydrometer Proof, an Excise Countervailing Duty of - - - - - -	0	11	0
For and upon every Gallon English Wine Measure of Spirits, which shall, on or after the 9th Day of June 1819, 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 any greater Degree of Strength not exceeding Twenty-one per Centum above Hydrometer Proof, an Excise Countervailing Duty of - - - - - -	0	5	3½
For and upon every Gallon, English Wine Measure, of Spirits which shall, on or after the 9th Day of June 1819, be extracted in Ireland, and imported or brought from thence into Scotland, and from Scotland into England, at a Strength not exceeding Seven per Centum above Hydrometer Proof, an Excise Countervailing Duty of - - - - - -	0	4	6

SCHEDULE B.	Countervailing Duties. £ s. d.
TOBACCO AND SNUFF.	
For and upon every Pound Weight Avoirdupois of unmanufactured Tobacco of the Growth or Produce of Ireland, and of all Irish manufactured Tobacco, which shall, on or after the 9th Day of June 1819, be imported or brought into Great Britain, an Excise Countervailing Duty of - - - - -	0 4 0
For and upon every Pound Weight Avoirdupois of Irish manufactured Rappee Snuff, which shall, on or after the 9th Day of June 1819, be imported or brought into Great Britain, an Excise Countervailing Duty of	0 3 6
For and upon every Pound Weight Avoirdupois of Irish manufactured Brown Scotch Snuff, which shall, on or after the 9th Day of June 1819, be imported or brought into Great Britain, an Excise Countervailing Duty of - - - - - - - - -	0 3 4
For and upon every Pound Weight Avoirdupois of Irish manufactured Scotch Snuff, and of all other Irish manufactured Snuff not before particularly mentioned, which shall, on or after the 9th Day of June 1819, be imported or brought into Great Britain, an Excise Countervailing Duty of - - - -	0 4 9

C.

DRAWBACKS.

	£	s.	d.
BEER.			
For and upon every Barrel of Strong Beer or Ale made in Great Britain, above Eighteen Shillings per Barrel, exclusive of the Duty, and not being Two-penny Ale, mentioned and described in the Seventh Article of the Treaty of Union with Scotland, which shall be duly exported to Foreign Parts as Merchandize, and which shall be proved to have been brewed after the 5th Day of July 1819, from Malt for which the Duties hereby imposed in respect thereof shall have been paid, a Drawback of - - - - -	0	16	2
SPIRITS, BRITISH.			
For and upon every Gallon of Spirits extracted in Great Britain and exported to Ireland after the 5th Day of July 1819, at the Strength of Seven per Centum above Hydrometer Proof, and so in proportion for any greater Degree of Strength, not exceeding that of Twenty-one per Centum above Hydrometer Proof, a Drawback in respect of the Malt used and consumed in the Extraction of such Spirits -	0	0	6
TOBACCO.			
For and upon every Pound Weight Avoirdupois of Shag, Roll, or Carrott Tobacco, manufactured at any of the Ports of Great Britain into which Tobacco may be lawfully imported, or within Two Miles thereof, from Tobacco for which the Duties hereby imposed in respect thereof shall have been paid, and which shall be exported as Merchandize by the Mafacturer thereof from such Ports to Foreign Parts, a Drawback of - - - - - - - - -	0	3	6

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