ANNO QUINQUAGESIMO NONO

GEORGII III. REGIS.

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C A P. LXXII.

An Act to grant to His Majesty an additional Duty of Excise on Tobacco in *Ireland*.

[6th *July* 1819.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the necessary Supplies, have freely and voluntarily resolved to give and grant unto Your Majesty the Duty of Excise on Tobacco herein-after mentioned, and do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That within and through that Part of the United Kingdom called *Ireland*, there shall be raised, levied, collected, paid, and satisfied, unto and for the Use of His Majesty, His Heirs and Successors, the Duty of Excise following; (that is to say),

For every lb. of Tobacco delivered out of Warehouse for Manufacture after June 15, 1819, a Duty of 3*s.* shall be paid, in lieu of all former Duties of Excise.

For and upon every Pound Weight of Tobacco which at any Time or Times, after the Fifteenth Day of *June* One thousand eight hundred and nineteen, shall have been or shall be delivered out of any of His Majesty's Warehouses, or out of the Custody of any Officer or Officers of the Customs, for Manufacture in *Ireland*, an Excise Duty of Three Shillings *British* Currency, and so in proportion for any greater or

lesser Quantity; and to be charged on and paid by the Person or Persons to whom the same shall have been or shall be delivered for Manufacture;

Which said Excise Duty shall be in lieu and in full Satisfaction of all Duties of Excise granted on such Tobacco by any Act or Acts of Parliament in force in *Ireland* immediately before the said Fifteenth Day of *June*.

The Countervailing Duties herein mentioned shall be paid on Tobacco and Snuff of the Manufacture of Great Britain imported into Ireland.

II. And be it further enacted, That from and after the said Fifteenth Day of *June* One thousand eight hundred and nineteen, there shall be charged on all Tobacco and Snuff, the Growth, Produce, or Manufacture of *Great Britain*, imported from thence into *Ireland*, the countervailing Duties following, in lieu and full Satisfaction of all countervailing Duties whatsoever payable upon such Tobacco or Snuff, under or by virtue of any Act or Acts of Parliament in force in *Ireland*, immediately before the said Fifteenth Day of *June*; (that is to say),

For and upon every Pound Weight Avoirdupois of unmanufactured Tobacco, the Growth or Produce of *Great Britain*, and of all *British* manufactured Tobacco, imported or brought into *Ireland*, the Sum of Four Shillings *British* Currency:

For and upon every Pound Weight Avoirdupois of *British* manufactured Rappee Snuff, the Sum of Three Shillings and Sixpence *British* Currency:

For and upon every Pound Weight Avoirdupois of *British* manufactured Snuff called *Scotch* Snuff, the Sum of Four Shillings and Nine-pence *British* Currency:

For and upon every Pound Weight Avoirdupois of *British* manufactured Snuff called Brown *Scotch* Snuff, the Sum of Three Shillings and Four-pence *British* Currency:

For and upon every Pound Weight of every other Sort or Kind of *British* manufactured Snuff, or Snuff Work, not herein-before enumerated or described, the Sum of Four Shillings and Nine-pence *British* Currency:

Drawback on the Exportation of Tobacco or Snuff to Great Britain.

And that upon the Exportation from *Ireland* to *Great Britain* of any Tobacco or Snuff, the Growth, Produce, or Manufacture of *Ireland*, there shall be allowed and given a Drawback equal in Amount to the countervailing Duty hereby granted on Tobacco and Snuff, the Growth, Produce, or Manufacture of *Great Britain* respectively, and imported from thence into *Ireland*.

Instead of the former Drawbacks on Exportation to other Places than GreatBritain, 3*s*. 2*d*. for every lb. of manufactured Tobacco shall be paid by the Col-

III. And be it further enacted, That in lieu and instead of all former Drawbacks on Tobacco or Snuff manufactured in *Ireland*, and exported to any other Place than *Great Britain*, there shall be allowed on all Tobacco manufactured in *Ireland* which shall be so exported, as an increased Drawback or Compensation for the Duty by Law charged and paid on Import of the Leaf Tobacco whereof it hath been manufactured, and for the Excise Duty charged thereon by Law, the Sum of Three Shillings and Two-pence *British* Currency for every Pound Weight of such manufactured Tobacco; and which said Drawback or Allowance shall be paid by the Collector of Inland Excise and Taxes of the District from which such Tobacco or Snuff shall

shall be exported, out of any Money in his Hands, on such Certificate from the Collector, Comptroller, or other Chief Officer of the Port from whence the same shall be exported as is required by an Act made in the Forty-seventh Year of His present Majesty's Reign, intituled *An Act to grant to His Majesty, until the Fifth Day of* July *One thousand eight hundred and eight, certain Duties on the Importation, and to allow certain Drawbacks on the Exportation, of certain Goods, Wares, and Merchandize into and from* Ireland, in case of Drawbacks on Exportation of Goods in respect of any internal Duty of Excise paid thereon.

lector of Inland Excise.

47 G. 3. Sess. 2. c. 16.

IV. Provided always, and be it further enacted, That the several Drawbacks in respect of Tobacco manufactured in *Ireland*, and exported from thence to *Great Britain* or elsewhere, allowed or made payable under or by virtue of any Act or Acts in force in *Ireland* before the said Fifteenth Day of *June* One thousand eight hundred and nineteen, shall remain and continue payable with respect to such Tobacco which shall have paid the Duties imposed on Tobacco imported into *Ireland*, or on Tobacco delivered for Manufacture in *Ireland*, by any Act or Acts in force in *Ireland* immediately before the said Fifteenth Day of *June*, and with respect to Snuff manufactured from such Tobacco, and which Tobacco or Snuff shall after the said Fifteenth Day of *June* be exported from *Ireland*; and that the several and respective Drawbacks by this Act allowed and made payable, shall be paid and allowed only on the Exportation of such Tobacco, or Snuff manufactured therefrom, on which all Duties of Excise and Customs shall have been paid which shall be chargeable thereon by this Act, and by any Act for imposing Duties of Customs on Tobacco imported into *Ireland*, in force at the Time of the passing of this Act: Provided always, that the increased Drawback and Allowance by this Act made payable, shall not be paid or allowed on any Tobacco or Snuff so exported, unless the Persons who shall export such Tobacco or Snuff respectively shall make Oath, that the additional or increased Duty on account of which such Drawback shall be required has been fully paid and satisfied, and shall also perform all such Requisites, and comply with such Regulations and Restrictions, as are or shall be required to be performed and observed by Persons exporting any Article whereon any Drawback or Bounty is payable for obtaining the same.

Drawbacks on Tobacco and Snuff exported before June 15, 1819, to continue, the new Drawbacks being payable on such as shall have paid the Duties hereby imposed.

Regulations to be observed to obtain Drawback.

V. And be it further enacted, That every Excise Permit Officer who at any Time after the said Tenth Day of *June* One thousand eight hundred and nineteen, shall have granted any Excise Permit or Permits for the Removal of any Tobacco delivered out of any of His Majesty's Warehouses, or out of the Custody of any Officer or Officers of the Customs into the Stock of any Manufacturer or other Person, upon which Tobacco the Duty of Two Shillings and Twopence *per* Pound chargeable thereon by the several Acts in force immediately before the said Fifteenth Day of *June* shall have been paid, and on which the several Duties chargeable by this Act shall not have been paid, shall, on Demand by any Surveyor or Gauger or other Officer requiring the same, grant a Certificate in Writing under the

Officers granting Permits for the Removal of Tobacco, on which the Duty of 2*s*. 2*d*. per lb. has been paid into the Stock of any Person, shall certify the Quantity removed, that the additional

Duty of 10*d.* per lb. may be charged thereon.

the Hand of such Excise Permit Officer, specifying the Quantity of such Tobacco so removed into the Stock of such Manufacturer or other Person after the said Fifteenth Day of *June* One thousand eight hundred and nineteen, under or by virtue of such Permit or Permits; and such Certificate of such Excise Permit Officer shall be conclusive Evidence against the Manufacturer or other Person, into whose Stock such Tobacco shall have been delivered under such Permit, whereby to charge such Manufacturer or Person with an additional Sum of Ten-pence *per* Pound on such unmanufactured Tobacco, so that the Duty of Three Shillings on every Pound Weight of such Tobacco shall be fully paid according to the Intent and Meaning of this Act.

Returns of Tobacco so removed to be made; and Duty to be paid within One Month, on Penalty of 50*l.* and Double the Amount of Duty.

VI. And be it further enacted, That the said additional Sum of Ten-pence *per* Pound Weight shall be payable on all unmanufactured Tobacco, for the Removal of which any such Permit shall have been obtained, and shall be a Charge on such Manufacturer or Manufacturers, or on the Person or Persons into the Stock of whom such Tobacco shall have been or ought to have been removed by virtue of such Permit; and the proper Officers of the Revenue shall, within One Calendar Month after the passing of this Act, make Returns in Writing to the Collectors or other Officers in Charge of the Collection in their respective Districts, of the Amount of such additional Sum of Ten-pence *per* Pound as shall have then become due and payable by virtue of this Act, and of the Persons chargeable therewith in such District respectively; and every such Return shall be a Charge on all such Manufacturers and other Persons; and such Sum shall be paid by such Manufacturers or other Persons to the Collector of Excise of the District within One Calendar Month after any such Return, or in Default thereof all such Tobacco shall be forfeited, and may be seized; and every Manufacturer or Person who shall make Default in the Payment of such Duty, shall for every such Default forfeit the Sum of Fifty Pounds, and Double the Amount of Duty with which such Person shall be charged as aforesaid.

Collector may distrain for Payment.

VII. And be it further enacted, That in all Cases when the Amount of the said additional Sum of Ten-pence *per* Pound Weight, or any Part thereof, shall be unpaid at the Time when such Amount is by this Act made due and payable, it shall and may be lawful for the Collector of Excise of the District, or other Officer in Charge of the Collection of the District, by Warrant under his Hand and Seal, to empower any Person or Persons to take and distrain any Tobacco or any other Goods or Chattels in the Use, Custody, or Possession of the Persons chargeable with such Amount, and to cause the same to be sold by public Auction; and if, after Payment of the whole of such Amount, together with the Costs and Expences of such taking, distraining, and Sale, there shall be any Surplus arising from the Sale thereof, such Surplus shall forthwith be tendered and paid to such Person, or his or her respective Representatives.

Additional Duty may be added to Contracts.

VIII. Provided always, and be it enacted, That if any Person who shall be charged with and liable to the Whole of the

Duties of Excise on Tobacco imposed by this Act, shall at any Time after the said Fifteenth Day of *June* One thousand eight hundred and nineteen, have sold or contracted to sell any such Tobacco, without charging the Buyer thereof with the Whole of such increased Duty, then and in every such Case the Seller of such Tobacco shall be allowed to add, and shall be entitled to recover from the Buyer thereof, and the Buyer of such Tobacco shall pay to the Seller thereof, so much Money as will be equivalent to such Duty as such Seller shall have been charged with and liable to for such Tobacco, over and above the Duty of Customs and Excise payable on such Tobacco before the said Fifteenth Day of *June* One thousand eight hundred and nineteen.

Duties and Drawbacks to be levied and paid as directed by former Acts.

IX. And be it further enacted, That the several Duties and Drawbacks by this Act granted, allowed, and made payable, and all Penalties under this Act, shall be paid and payable according to the Amount thereof in *British* Currency; and that the said Duties, the necessary Charges of paying and collecting the same being deducted, shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland;* and that the said Duties and Drawbacks, and all Penalties and Forfeitures under this Act, shall be raised, levied, collected, paid, allowed, sued for, recovered, and applied, in such Manner and under such Powers and Authorities, and by such Ways and Methods, and according to such Rules and Directions, and under such Penalties and Forfeitures, as are appointed, directed, and expressed for the raising, collecting, paying, levying, allowing, and managing any Duties and Drawbacks, or for the recovering of any Penalties or Forfeitures, in and by an Act made in *Ireland* in the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second, intituled *An Act for settling the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted,* or in and by an Act made in the Forty-sixth Year of His present Majesty's Reign, intituled *An Act to provide for the better Execution of the several Acts relating to the Revenues, Matters, and Things under the Management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes in* Ireland, or in and by any other Act or Acts in force in *Ireland* relating to the Revenues of Customs and Excise, or either of them, as fully and effectually, to all Intents and Purposes, as if the same were herein expressed and enacted, with the like Remedy of Appeal to and for the Party or Parties aggrieved as in and by the said recited Act of the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second, or any other Act or Acts as aforesaid, is provided; and that all and every Act and Acts in force in *Ireland* relating to the Duties of Excise on Tobacco, and all Powers, Rules, and Regulations, Penalties, Clauses, Matters, and Things therein contained, shall extend and be construed to extend to the raising, levying, and collecting the Duty by this Act granted on Tobacco, as fully and effectually to all Intents and Purposes as if the same were repeated and re-enacted in this Act.

Irish Act, 14 & 15 C. 2.

46 G. 3. c. 58.

X. And

Act may be altered this Session.

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

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