

ANNO QUINQUAGESIMO NONO

GEORGII III. REGIS.

CAP. LXXXVIII.

An Act to repeal the annual Excise Duties upon Malt, Tobacco, and Snuff, continued by an Act of the present Session of Parliament, and to grant other Duties in lieu thereof, for the Service of the Year ending the Fifth Day of *July* One thousand eight hundred and twenty. [12th *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 Supplies necessary to defray the Expences of Your Majesty's Government, have freely and voluntarily resolved to give and grant unto Your Majesty, the several Rates and Duties of Excise herein-after respectively mentioned, and do therefore 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 from and after the Fifth Day of *July* One thousand eight hundred and nineteen, the Excise Duties upon Malt, and upon Tobacco and Snuff respectively, continued by an Act of this present Session of Parliament, intituled *An Act for continuing to His Majesty certain Duties upon Malt, Sugar, Tobacco, and Snuff in* Great Britain, *and on Pensions, Offices,*

Duty on Malt, &c. granted by 59 G. 3. c. 3. to cease.

Offices, and Personal Estates in England, *for the Service of the Year One thousand eight hundred and nineteen,* 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 Arrears 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 that Day.

except Arrears, &c.

In lieu of the Duties repealed the following shall be paid:

II. And be it further enacted, That in lieu of the said Duties hereby repealed, there shall be raised, levied, collected, and paid, throughout *Great Britain*, to and for the Use of His Majesty, His Heirs and Successors, the several Duties of Excise herein-after mentioned; (that is to say),

For every Bushel of Malt, 1*s*.

For and upon every Bushel of Malt which shall on or after the Fifth Day of *July* One thousand eight hundred and nineteen, and before the Fifth Day of *July* One thousand eight hundred and twenty, 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 Duty due thereon of One Shilling for every Bushel thereof, an Excise Duty of One Shilling:

For every lb. of Tobacco and Snuff, 1*s*.

For and upon every Pound Weight of all Tobacco and Snuff (not being *Irish* Tobacco or Snuff) respectively, imported or brought into *Great Britain*, on or after the Fifth Day of *July* One thousand eight hundred and nineteen, and before the Fifth Day of *July* One thousand eight hundred and twenty, and of all Tobacco and Snuff respectively, which shall on the said Fifth Day of *July* One thousand eight hundred and nineteen, be in the Warehouse in which the same was deposited before Payment of the Duty hereby repealed, an Excise Duty of One Shilling:

Tobacco and Snuff warehoused not to pay the Duty till taken out for Home Consumption.

Provided always, that such Duty on any Tobacco or Snuff duly warehoused shall not be payable on any such Tobacco and Snuff, unless and until any such Tobacco or Snuff respectively shall, between the Days aforesaid, be taken out of any such Warehouse for the Purpose of being used or consumed in *Great Britain*.

Duties to be levied as former Duties.

III. And be it further enacted, That the said Duties hereby imposed shall be respectively raised, levied, collected, recovered, paid, and applied 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 respectively hereby repealed were or might be raised, levied, collected, recovered, paid, and applied; and the said Persons, Goods, Wares, Merchandize, or Commodities by this Act respectively made liable to the Payment of, or chargeable with the said Duties imposed, 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 the said recited Act; 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 the said recited Act, or any other Act or Acts of Parliament thereby continued and in force for securing the said respective

Powers of former Acts for securing such Duties extended to this Act.

Duties hereby repealed, or for the Regulation or 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 of Excise respectively hereby 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.

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

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