ANNO PRIMO & SECUNDO

GEORGII IV. REGIS.

****

C A P. XCVI.

An Act for charging a Duty on *British* Spirits brought into certain Parts of the District of *Lisburne* in *Ireland*. [10th *July* 1821.]

WHEREAS by an Act passed in the Parliament of *Ireland*, in the Twenty-seventh Year of the Reign of His late Majesty King *George* the Second, intituled *An Act for* 27 G. 2. (I.)
making the River Lagan *navigable, and opening a Passage by Water between* Loughneagh *and the Town of* Belfast, *in the County of* Antrim, there was amongst other Things granted to His said late Majesty, His Heirs and Successors, for a Term thereby limited, an additional Duty of Four-pence by the Gallon, and proportionably for any lesser Quantity, over and above the Duties of Excise before payable to His said late Majesty, on every Gallon of Aqua Vitæ, Strong Waters, or Spirits, made or distilled within that Part of the District of *Lisburne* commonly known and distinguished by *The Gaugers Walks* of *Belfast, Lisburne, Moira,* and *Hillsborough*, for Sale, or that should be made or distilled in any other Part of the Kingdom of *Ireland*, and brought into said Walks, or any of them, to be therein vended by Retail: And whereas the said recited Act hath been from Time to Time amended and continued by successive Acts of the Parliament of *Ireland*: And whereas in and by an Act made in the Parliament of the United Kingdom of *Great Britain* and *Ireland*, in the Fifty-fourth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for amending and continuing several Acts made for* 54 G. 3.
the Improvement of the Lagan *Navigation, and for further continuing* c. ccxxxi.

the same, the said additional Duty on Aqua Vitæ, Strong Waters, or Spirits, in the said first-mentioned Act granted, and chargeable in the Manner therein mentioned, and all and every the Clauses and Provisions in the said several Acts which were then in force, subject to the Alterations contained in the said recited Act of the Fifty-fourth Year aforesaid, were further continued for the Period of Twenty-one Years from the Twenty-fifth Day of *December* One thousand eight hundred and fourteen: And whereas by the Acts for the Union of *Great Britain* and *Ireland*, it is amongst other Things provided, that generally the Subjects of both Countries should be on the same Footing in respect of Trade in all Places of the United Kingdom; and by the said Acts, certain Duties are imposed on the Importation of *British* Spirits into *Ireland*, and which Duties from Time to Time have been increased, according as the Internal Duty, payable on Spirits distilled in *Ireland*, was from Time to Time increased; but no Provision has as yet been made for charging or laying any additional Duty on any Spirits made or distilled in *Great Britain*, and which should be brought into any of the said Gaugers Walks of *Belfast*, *Lisburne*, *Moira*, or *Hillsborough*, to be therein vended by Retail; and it is just and reasonable, pursuant to the Provisions of the said Acts of Union, that a Duty should be imposed on all such *British* Spirits aforesaid, sufficient to countervail the said Duty of Four-pence *per* Gallon granted and now payable on Spirits distilled in *Ireland*, under and by virtue of the said first recited Act made in the Twenty-seventh Year of the Reign of His said late Majesty King *George* the Second, and the said several Acts for the Amendment and Continuance of the same: Be it therefore 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 passing of this Act, and during the Continuance of the said several Acts for the Improvement of the *Lagan* Navigation, there shall be granted, raised, levied, collected, and paid to His Majesty, His Heirs and Successors, an additional Duty of Four-pence by the Gallon, and proportionably for any lesser Quantity, over and above the Countervailing Duties already payable to His Majesty, on every Gallon of Spirits made or distilled in *Great Britain*, and which shall be brought into that Part of the District of *Lisburne*, commonly known and distinguished by *The Gaugers Walks* of *Belfast*, *Lisburne*, *Moira*, and *Hillsborough*, or any of them, to be therein vended by Retail; and the said additional Duty hereby granted and imposed, shall be collected, paid, and repaid, and applied in the like Manner in all respects, as the said additional Duty of Four-pence *per* Gallon on Spirits distilled in *Ireland* is, by the Provisions of the said several Acts in force relating to the *Lagan* Navigation, directed to be collected, paid, repaid, and applied; and that all and every the Clauses, Provisoes, Rules, Regulations, Penalties, Forfeitures, Matters, and Things in the said Acts contained, and which are now in force, or contained in any other Act or Acts for regulating and securing the Duties on Spirits distilled in *Ireland*, shall be applied and put in Practice, so far as the same may be applicable or consistent, in respect of the said additional Duty imposed on Spirits distilled in *Great*

An Additional Duty of 4d. per Gallon, over and above Countervailing Duties, to be paid for Spirits distilled in Great Britain and brought into Belfast, Lisburne, &c. and sold by Retail there.

Duties how to be levied and applied.

Britain under this Act, as fully and effectually to all Intents and Purposes whatsoever, as if all the said Clauses, Provisions, Rules, Regulations, Penalties, Forfeitures, Matters, and Things had been expressly repeated and re-enacted in this Act.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1821.