ANNO PRIMO

GEORGII IV. REGIS.

****

C A P. LXXVII.

An Act to continue, until the Fifth Day of *July* One thousand eight hundred and twenty-five, several Acts for regulating the Trade in Spirits between *Great Britain* and *Ireland* reciprocally, to consolidate the countervailing Excise Duties payable on the Importation of *Irish* Spirits into *Great Britain*; and to amend the countervailing Excise Duties paid on the Importation of *Irish* Spirits from *Scotland*. [24th *July* 1820.]

WHEREAS an Act was passed in the Fifty-fourth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to regulate, until the End of the next Session of* 54G.3.c.149.
Parliament, the Trade in Spirits between Great Britain *and* Ireland *reciprocally;* and which by an Act passed in the Fifty-fifth Year of 55G.3.c.132.
the Reign of His said late Majesty, was continued until the End of the then next Session of Parliament: And whereas by an Act passed in the Fifty-sixth Year of the Reign of His said late Majesty, to 56G.3.c.105.
amend and continue the said recited Act of the Fifty-fourth Year aforesaid, and to grant and allow new countervailing Duties and Drawbacks on Spirits imported and exported between *England* and *Scotland* and *Ireland* respectively, the said recited Act of the Fifty-

fourth

fourth Year aforesaid was further continued, except so far as the same was altered by the last-mentioned Act, until the End of the then next Session of Parliament; and the said recited Acts respectively were by certain Acts passed respectively in the Fifty-seventh, Fifty-eighth, and Fifty-ninth Years of the Reign of His said late Majesty, further continued until the Fifth Day of *July* One thousand eight hundred and twenty: And whereas the Duties imposed and Drawbacks allowed and made payable by the said Act passed in the Fifty-sixth Year aforesaid, were by certain Acts made in the said Fifty-ninth Year repealed, and other Duties and Drawbacks granted and allowed in lieu thereof; and it is expedient that the said recited Act of the Fifty-fourth Year aforesaid, so altered as aforesaid, and such Parts of the said Act of the Fifty-sixth Year aforesaid as are now in force, and are not repealed or altered by any Act or Acts of the said Fifty-ninth Year should be further continued, for regulating the Trade in Spirits between *Great Britain* and *Ireland* reciprocally; and to secure, levy, and collect the several Duties imposed and payable by Law on such Spirits: 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 the said recited Act of the Fifty-fourth Year aforesaid, as altered by the said Act of the Fifty-sixth Year aforesaid, and also such Parts of the last-mentioned Acts as are now in force, and are not repealed or altered by this Act, or by any Act or Acts of the said Fifty-ninth Year, shall be and the same is and are hereby further continued for the Purposes aforesaid, from and after the said Fifth Day of *July* One thousand eight hundred and twenty, and shall be and remain and continue in force from thence until the Fifth Day of *July* One thousand eight hundred and twenty-five.

57 G. 3. c. 72. 58 G. 3. c. 26. 59 G. 3. c. 75.

Recited Act, 54 G. 3. c. 149. as amended by 56 G. 3. c. 105., &c. further continued.

II. And whereas by an Act made in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, 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 certain Laws of Excise relating thereto; certain Duties of Excise were imposed on Wort or Wash brewed or made for extracting therefrom Spirits in *England* for Home Consumption, and on Spirits extracted in *England* for Home Consumption; and certain countervailing Duties of Excise were imposed upon the Importation of *Irish* Spirits into *England* and *Scotland* respectively, and upon the Importation thereof from *Scotland* into *England*: And whereas by another Act made in the same Session of Parliament, for, amongst other Things, granting an additional countervailing Duty on Spirits extracted in *England* or *Ireland* respectively, and imported into *Scotland*, an additional countervailing Duty of Excise was imposed on *Irish* Spirits imported into *Scotland*: And whereas it is expedient that the countervailing Duties of Excise on *Irish* Spirits imported into *England* as aforesaid, should be consolidated and made equal to the Duties of Excise payable on Spirits extracted in *England* for Home Consumption, by repealing the said several countervailing Duties, and imposing

59 G. 3. c. 53.

59 G. 3. c. 108.

other Duties in lieu thereof; be it therefore enacted, That all the countervailing Duties imposed as aforesaid, and now payable on the Importation of Spirits made, extracted, or distilled in *Ireland*, and imported from thence into *England* or *Scotland* respectively, or imported from *Ireland* into *Scotland*, and from *Scotland* into *England*, shall, from and after the Fifth Day of *July* One thousand eight hundred and twenty, be and the same is and are hereby respectively repealed; 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 that Day; and that from and after the said Fifth Day of *July* One thousand eight hundred and twenty, there shall in lieu thereof be raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, the several countervailing Duties following; that is to say,

Countervailing Duties now payable on Spirits repealed; and instead thereof the following shall be paid, viz.

For and upon every Gallon, *English* Wine Measure, of *Irish* Spirits, which shall be imported or brought from *Ireland* into *England*, at any Time after the said Fifth Day of *July*, 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 Eleven Shillings:

Spirits imported from Ireland into England of a certain Strength, 11*s.* per Gallon:

For and upon every Gallon, *English* Wine Measure, of *Irish* Spirits, which shall be imported or brought from *Ireland* into *Scotland*, at any Time after the said Fifth Day of *July*, 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 Six Shillings:

If brought from Ireland into Scotland, 6*s.* per Gallon,

For and upon every Gallon, *English* Wine Measure, of *Irish* Spirits, which shall be imported or brought from *Ireland* into *Scotland*, at any Time after the said Fifth Day of *July*, and from *Scotland* into *England*, at a Strength not exceeding Seven *per Centum* above Hydrometer Proof, an Excise countervailing Duty of Five Shillings.

and afterwards brought from Scotland into England, 5*s.* per Gallon.

III. And be it further enacted, That the said Duties hereby imposed shall be respectively raised, levied, collected, recovered, allowed, 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 of Excise respectively hereby repealed, were or might be raised, levied, collected, recovered, allowed, paid, and applied; and the Persons, Goods, Wares, Merchandize, or Commodities, by this Act respectively made liable to the Payment of or chargeable with the said Duties hereby respectively 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 made subject and liable by the said recited Acts respectively, or any Act or Acts in force on and immediately before the passing of this Act respecting the Duties of Excise, or other Duties under the Management of the Commissioners of Excise respectively;

Duties to be levied and recovered as former Duties of Excise, and Regulations of former Acts to extend hereto.

respectively; 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 Acts respectively, or of any Act or Acts in force on and immediately before the passing of this Act for securing the Duties of Excise respectively hereby repealed, or other Duties under the Management of the said Commissioners of Excise respectively, 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.

Act may be altered this Session.

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

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1820.