ANNO TERTIO

GEORGII IV. REGIS.

C A P. XXXI.

An Act to grant Countervailing Duties, and to allow equivalent Drawbacks on Malt, Beer, and Spirits imported and exported between *Great Britain* and *Ireland*. [15th *May* 1822.]

WHEREAS Part of the Duties on Malt made in *Great Britain* and *Ireland* have been repealed from the Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, and it is therefore necessary that the Countervailing Duties on the Importation of Malt, Beer, and Spirits into *Great Britain* and *Ireland* respectively from each other, and the equivalent Drawbacks on the Exportation of Malt, Beer, and Spirits from either Country to the other, should be reduced and regulated in Manner herein-after mentioned: 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 Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, the Countervailing Duty of Three Shillings and Sixpence upon every Bushel of Malt made in *Ireland*, and imported or brought from thence into *Great Britain*, imposed by an Act made in the

Countervailing Duty of 3*s*. 6*d*. per Bushel on Irish Malt imported into Great Britain

under 59 G.3. c. 53. repealed.

Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, for granting certain additional Duties of Excise in *Great Britain*, shall cease and determine, except as to any Arrear thereof; and that in lieu thereof the following Duty of Excise shall be charged, levied, collected, and paid; that is to say, 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 Two Shillings and Sixpence; and that upon the Exportation from *Great Britain* to *Ireland*, after the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, of any Malt made in *Great Britain*, there shall be allowed and given a Drawback equal in Amount to the said Countervailing Duty payable on Malt made in *Ireland* and imported into *Great Britain*, and no more.

New Countervailing Duty 2*s*. 6*d*. per Bushel.

Equivalent Drawback on British Malt exported to Ireland.

The Duty of 4*s*. Part of the Countervailing Duty of 14*s*. per Barrel on British Malt imported into Ireland under 59 G.3. c. 87. repealed.

II. And be it further enacted, That from and after the Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, the Sum of Four Shillings *British* Currency on every Barrel of Malt containing Four Bushels *Winchester* Measure made in *Great Britain* and imported from thence into *Ireland*, (Part of the Countervailing Duty of Fourteen Shillings on every such Barrel of Malt granted by an Act made in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, for granting certain Duties of Excise on Malt in *Ireland*, and of the equivalent Drawback on the Exportation from *Ireland* to *Great Britain* of any Malt made in *Ireland*), shall be repealed, and shall cease and determine, except as to any Arrear thereof; and that from and after the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, there shall be charged for and upon every such Barrel of Malt made in *Great Britain*, and imported from thence after the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, directly into *Ireland*, the Countervailing Duty or Sum of Ten Shillings *British* Currency, and no more, in lieu and full Satisfaction of all Countervailing Duties whatever payable on such Malt under or by virtue of any Act or Acts of Parliament in force in *Ireland*; and that upon the Exportation from *Ireland* to *Great Britain* of any Malt made in *Ireland*, there shall be allowed and given a Drawback equal in Amount to the Countervailing Duty so made payable on Malt made in *Great Britain* and imported into *Ireland*.

New Countervailing Duty, 10*s*. per Barrel.

Equivalent Drawback on Irish Malt exported to Great Britain.

Countervailing Duty of 16*s*. 2*d*. per Barrel on Irish Beer imported into Great Britain under 59 G. 3. c. 53. repealed.

III. And whereas it is expedient that such Countervailing Duties on Beer made in *Ireland* and imported from thence into *Great Britain*, and also such Countervailing Duties on Beer made in *Great Britain* and imported from thence into *Ireland*, as have heretofore been imposed in respect of the Duty on Malt used and consumed in the making of such Beer, should cease and determine, and that such Beer should be in future exported from each Country to the other without any Drawback in respect of the Duty on the Malt used and consumed in the making thereof; be it therefore enacted, That from

and after the Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, the Countervailing Duty of Sixteen Shillings and Two-pence upon every Barrel of Strong Beer, Ale, or Mum made in *Ireland*, and imported or brought into *Great Britain* directly from *Ireland*, imposed by the said Act of the Fifty-ninth Year of His late Majesty's Reign, for granting certain additional Duties of Excise in *Great Britain*, shall cease and determine, except as to any Arrear thereof; and that the following Countervailing Duty of Excise, in respect of the internal Duty of Excise on Beer made in *Great Britain*, shall be granted, levied, charged, collected, and paid; that is to say, 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 Nine Shillings and Two-pence, and no more; and that upon the Exportation from *Great Britain* into *Ireland*, after the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, of any Strong Beer, Ale, or Mum made in *Great Britain*, there shall be allowed and paid a Drawback equal in Amount to the said Countervailing Duty so payable on Strong Beer, Ale, or Mum made in *Ireland* and imported into *Great Britain*, and no more.

New Countervailing Duty on Irish Beer imported into Great Britain in respect of the Excise Duty payable on Beer in GreatBritain, 9*s*. 2*d*.

Equivalent Drawback.

IV. And be it further enacted, That from and after the Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, the Countervailing Duty of Nine Shillings and Nine-pence *British* Currency on every Barrel of Beer or Ale containing Thirty-two Gallons, brewed or made in *Great Britain* and imported from thence into *Ireland*, imposed by the said Act made in the Fifty-ninth Year of His late Majesty King *George* the Third, for granting certain Duties of Excise on Malt in *Ireland*, and the equivalent Drawback on the Exportation from *Ireland* to *Great Britain* of Beer or Ale made or brewed in *Ireland*, shall be repealed, and shall cease and determine, except as to any Arrears thereof; and the said Countervailing Duty and equivalent Drawback are hereby repealed accordingly.

Countervailing Duty on British Beer imported into Ireland under 59 G. 3. c. 87. repealed.

V. And whereas it is expedient that such Part of the Countervailing Duties heretofore payable on Spirits between *Great Britain* and *Ireland*, imported into each Country from the other, as were imposed in respect of the Duty on the Malt used or consumed in the making of such Spirits, should cease and determine, and that no Drawback should in future be allowed on the Export of any such Spirits from either Country to the other, in respect of the Duty on such Malt; be it therefore enacted, That from and after the Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, the Drawback of Sixpence upon every Gallon of Spirits made or distilled in *Ireland* from Corn or Grain malted or unmalted, which shall have been or shall be warehoused in *Ireland*, and which shall be exported from thence to *Great Britain*, for and in respect of the Duty paid on the Malt used and consumed in the making of such Spirits, and which Drawback

Drawback of 6*d*. per Gallon, under 59 G. 3. c. 87. on warehoused Spirits exported from Ireland into Great Britain, repealed.

Drawback is made payable by the said Act of the Fifty-ninth Year of His late Majesty's Reign, for granting certain Duties of Excise in *Ireland* upon Malt, shall cease and determine, and be no longer paid or payable.

Repeal of Drawback of 6*d*. per Gallon, under 59 G. 3. c. 53. on Spirits exported from Great Britain to Ireland.

VI. And be it further enacted, That from and after the Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, the Drawback of Sixpence upon every Gallon of Spirits extracted in *Great Britain* and exported to *Ireland*, in respect of the Malt used and consumed in the Extraction of such Spirits, and which Drawback is made payable by the said Act of the Fifty-ninth Year of His late Majesty's Reign, for granting certain additional Duties of Excise in *Great Britain*, shall cease and determine, and be no longer paid or payable.

Countervailing Duty on Irish Spirits imported into Great Britain, under 1 G. 4. c. 77. repealed.

VII. And be it further enacted, That from and after the Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, the several Countervailing Duties imposed upon *Irish* Spirits imported or brought from *Ireland* into *England*, or from *Ireland* into *Scotland*, or from *Ireland* into *Scotland* and from *Scotland* into *England*, by an Act made in the First Year of the Reign of His present Majesty, among other things, for continuing several Acts for regulating the Trade in Spirits between *Great Britain* and *Ireland*, shall cease and determine, except as to any Arrear thereof; and that in lieu thereof the following Duties of Excise shall be charged, levied, collected, and paid; that is to say,

New Countervailing Duties for Spirits brought into England, 10*s*. 6*d*. per Gallon:

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 Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, 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 Ten Shillings and Sixpence:

For Spirits brought into Scotland, 5*s*. 6*d*. 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 Twenty-fifth Day of *February*, 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 Five Shillings and Sixpence:

For Spirits brought into Scotland and thence into England, 5*s*. per Gallon.

And 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 Twenty-fifth Day of *February*, and from *Scotland* into *England*, at a Strength not exceeding Seven *per Centum* above Hydrometer Proof, an Excise Countervailing Duty of Five Shillings.

VIII. And be it further enacted, That, from and after the Twenty-fifth Day of *February*, One thousand eight hundred and twenty-two, the Countervailing Duty of Six Shillings, imposed upon Spirits made or distilled in *Great Britain*, and imported into *Ireland* from *Great Britain*, by the said Act of the Fifty-ninth Year of His late Majesty's Reign, for granting Duties of Excise in *Ireland* on Malt, shall cease and determine, except as to any Arrears thereof; and that in lieu thereof the following Countervailing Duty shall be charged, levied, collected, and paid; that is to say, for and upon every Gallon, *Irish* Wine Measure, of Spirits which shall be made or distilled in *Great Britain*, and which shall be imported into *Ireland* from *Great Britain*, at a Strength not exceeding Twenty-one *per Centum* above Proof, the Sum of Five Shillings and Sixpence *British* Currency, and so in Proportion for any less Degree of Strength, not being less than Seven *per Centum* above Proof.

Countervailing Duty of 6s. on British Spirits imported into Ireland under 59 G. 3. c. 87. repealed.

New Countervailing Duty, 5s. 6d. per Gallon.

IX. And be it further enacted, That the several Duties and Drawbacks by this Act declared to be payable, shall be raised, levied, collected, paid, 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 or Drawbacks, or for the Recovery 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 or 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 by any other Act or Acts in force in *Ireland*, relating to the Revenue 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 made in the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second, or by any other Act or Acts as aforesaid, is provided; and that all and every Act and Acts in *Ireland* relating to the said Duties, 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 Duties and Drawbacks by this Act declared to be payable, as fully and effectually to all Intents and Purposes as if the same were repeated and re-enacted in this Act.

Duties and Drawbacks how to be levied, paid, and recovered.

Irish Act, 14 & 15 C. 2. c. 8.

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 present Session of Parliament.

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