ANNO TERTIO

GEORGII IV. REGIS.

C A P. XCIV.

An Act to provide for the Collection and Payment of the Countervailing Duties and Drawbacks granted by an Act of this present Session on Malt and other Articles imported and exported between *Great Britain* and *Ireland*.

[30th *July* 1822.]

WHEREAS it is necessary to provide more effectually for the Management, Collection, and Application of the Duties and Drawbacks granted and made payable by an Act made in the present Session of Parliament, intituled *An Act to grant Countervailing Duties, and to allow equivalent Drawbacks, on Malt, Beer, and Spirits imported and exported between* Great Britain *and* Ireland:

3 G. 4. c. 31.

Duties granted by recited Act to be under the Management of the Commissioners of Excise in England and Scotland, and the Commissioners of Customs in Ireland.

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 such of the Duties by the said Act imposed as shall have arisen or shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of Excise in *England* for the Time being; and such thereof as shall have arisen or shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of Excise in *Scotland* for the Time being; and such thereof as shall have arisen or shall arise in that Part of the United Kingdom called *Ireland*, shall be under the Management of the Commissioners of Customs and Port Duties in *Ireland*.

II. And

Application of Duties.

II. And be it further enacted, That all the Monies arising by the Duties by the said Act imposed (the necessary Charges of raising and accounting for the same excepted) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer in *Great Britain* and *Ireland* respectively, and shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Duties how to be levied.

III. And be it further enacted, That the said Duties and Drawbacks by the said last recited Act imposed and granted and made payable, shall respectively be raised, levied, collected, recovered, and paid 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 Countervailing Duties and equivalent Drawbacks on the like Articles respectively were or might be raised, levied, collected, recovered, and paid; and the Persons, Goods, Wares, Merchandize, or Commodities by the said Act respectively made liable to the Payment of or chargeable with the said Duties imposed, or entitled to the said Drawbacks respectively granted, by the said Act, 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 or might be generally or specially subject and liable by any Act or Acts of Parliament in force on and immediately before the passing of the said Act respecting the Duties of Excise or Customs or other Duties under the Management of the said Commissioners of Excise in *England* and *Scotland*, and of Customs and Port Duties in *Ireland* 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 any Act or Acts of Parliament in force on and immediately before the passing of the said Act, for securing the Revenue of Excise or Customs under the Management of the said Commissioners of Excise or Customs and Port Duties respectively, or for the Regulation and Improvement thereof, and the several Clauses, Powers, and Directions therein contained, shall extend 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 and Drawbacks respectively by the said Act charged and 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 had been particularly repeated and re-enacted in the Body of the said Act.

Powers of former Acts for securing the Revenue of Excise or Customs extended to the Duties and Drawbacksgranted by recited Act.

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