ANNO QUARTO

GEORGII IV. REGIS.

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C A P. XXX.

An Act to regulate the Importation and Exportation of certain Articles subject to Duties of Excise, and certain other Articles the Produce or Manufacture of *Great Britain* and *Ireland* respectively, into and from either Country from and to the other. [30th *May* 1823.]

WHEREAS by the Acts made in the Parliaments of *Great Britain* and *Ireland* respectively, for the Union of *Great Britain* and *Ireland*, it is among other Things enacted, as Part of the Sixth Article of the said Union, that any Articles of the Growth, Produce, or Manufacture of either Country, which are or may be subject to internal Duty, or to Duty on the Materials of which they are composed, may be made subject, on their Importation into each Country respectively from the other, to such countervailing Duty as shall appear to be just and reasonable in respect of such internal Duties on such Articles or Materials; and that upon the Export of the said Articles from each Country to the other respectively, a Drawback shall be given equal in Amount to the countervailing Duty payable on such Articles on the Importation thereof into the same Country from the other: And whereas by the said Acts for the Union of *Great Britain* and *Ireland*, and by several Acts from Time to Time passed since the said Union, divers countervailing Duties and equivalent Drawbacks have from Time to Time been granted and made payable in respect of divers Articles in *Great*

39 & 40 G. 3. c. 67. 40 G. 3. (I.) c. 38.

Britain and *Ireland* respectively subject to such internal Duty, or to Duty on the Materials of which such Articles are composed: And whereas, by an Act made in the Forty-sixth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to permit the free Interchange of every Species of Grain between* Great Britain *and* Ireland; and by an Act made in the Session of Parliament holden in the First and Second Years of the Reign of His present Majesty, intituled *An Act to permit the Removal of certain Goods from* Great Britain *to* Ireland, *and from* Ireland *to* Great Britain, *by Cocket, Certificate, Let-pass, or Transire*, Provisions are made for the Interchange of Corn, and the Removal of such Articles, the Produce or Manufacture of either Country respectively, as are not subject to Duty or entitled to Drawback, in like Manner as Goods sent Coastwise in *Great Britain* and *Ireland* respectively: And whereas it is expedient that similar Provisions should be made with respect to certain Articles subject to Duties of Excise, and to certain other Articles the Produce or Manufacture of *Great Britain* or *Ireland* respectively, imported or exported into and from either Country from and to the other: 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 Fifth Day of *July* One thousand eight hundred and twenty-three, in all Cases where any Articles, the Growth, Produce, or Manufacture of *Great Britain* or *Ireland* respectively, are or shall be subject to internal Duties of Excise, or to Duties on the Materials or any of them of which such Articles are composed, of the same specific Amount, or of such Amount according to different Modes of charging such Duty as shall be equivalent to each other in *Great Britain* and *Ireland* respectively, such Articles, having paid such Duties, shall not, upon the Importation into either Country respectively from the other, be subject to any countervailing Duty whatever; and that upon the Export of such Articles from either Country to the other respectively, having paid such Duties, no Drawback whatever shall be given, allowed, or paid, in respect of any such Duties of Excise; any thing in the said Acts of Union, or in any other Act or Acts to the contrary thereof in anywise notwithstanding: And that from and after the Fifth Day of *July* One thousand eight hundred and twenty-three, it shall and may be lawful to export from *Great Britain* to *Ireland*, or from *Ireland* to *Great Britain*, and to import into *Great Britain* from *Ireland*, or into *Ireland* from *Great Britain*, any such Articles the Produce or Manufacture of either Country respectively, in like Manner, and under such Rules, Regulations, Restrictions, Penalties, and Forfeitures, and no others, as the same Articles are or may be subject and liable to when carried Coastwise from one Port to another in *England*; and that all such Goods and Articles (except as herein-after mentioned) which shall be carried Coastwise, or from any one Port in the United Kingdom to any other Port in the United Kingdom, shall be and become subject in all Cases to the same Rules, Regulations, Restrictions, Penalties, and Forfeitures, whether the Port or Ports from and to which they shall be so carried shall be situate in *Great Britain* or in *Ireland*; any thing contained in any Act or Acts in force immediately

46 G.3. c, 97.

1&2G.4.c.19.

Articles liable to equal Duties of Excise in Great Britain and Ireland may be imported without Duty, and exported without Drawback, between the Two Countries, under the like Coast Regulations throughout the United Kingdom.

before the passing of this Act to the contrary in anywise notwithstanding.

Articles imported liable to the highest Rates of Excise Duty in the importing Country, shall pay only the Excess of Duty.

II. And be it further enacted, That from and after the Fifth Day of *July* One thousand eight hundred and twenty-three, whenever any Article, the Growth, Produce, or Manufacture of *Great Britain* or *Ireland* respectively, shall be imported into either Country from the other, which shall be subject to any internal Duty of Excise, or to any Duty on the Materials or any of them of which such Article is composed, at and after a Rate or Amount, in the Country into which such Article shall be imported, higher than the Rate or Amount payable in the Country from which such Article shall be exported, such Articles respectively shall, upon their Importation into either Country from the other, be subject and liable to the Payment of such Duty only as shall be equal to the Excess of the Amount of the Duty or Duties payable as aforesaid in the Country into which any such Article shall be imported, above the Amount of such Duty or Duties as aforesaid which shall have been actually paid in the Country from which such Article shall be exported: And that whenever any Article of such Growth, Produce, or Manufacture shall be so imported, which shall be subject to any such Duty or Duties as aforesaid in the Country into which such Article shall be imported, and shall not be subject to any such Duty or Duties as aforesaid in the Country from which the same shall be exported, such Article shall, upon such Importation, be subject and liable to the Payment of a Duty equal to the Amount of the Duty or Duties which shall be payable as aforesaid in the Country into which any such Article shall be imported from the Country in which such Article is not liable to any such Duty or Duties; and that in all such Cases no Drawback whatever shall be allowed on the Exportation of any such Article from either Country to the other; any thing in the said Acts of Union, or in any other Act or Acts to the contrary thereof in anywise notwithstanding.

Articles liable to Duty in importing Country, and not in the exporting Country, shall pay the whole Duty on Import;

and no Drawback shall be allowed on Export.

Articles exported liable to the highest Rate of Excise Duty in the exporting Country, shall be allowed a Drawback in the Excess of Duty only.

III. And be it further enacted, That from and after the Fifth Day of *July* One thousand eight hundred and twenty-three, whenever any Article, the Growth, Produce, or Manufacture of *Great Britain* or *Ireland* respectively, shall be exported from either Country to the other, which shall be subject to any internal Duty of Excise, or to any Duty on the Materials or any of them of which such Article is composed, at and after a Rate or Amount, in the Country from which such Article shall be exported, higher than the Rate or Amount payable in the Country into which such Article is to be imported, a Drawback shall be allowed and given equal in Amount to the Excess of the Duty or Duties as aforesaid which shall have been actually paid on such Article in the Country from which such Article shall be exported, above the Amount of the Duty or Duties payable on the like Article in the Country into which such Article is to be imported: And that whenever any Article of such Growth, Produce, or Manufacture shall be so exported, which shall be subject to any such Duty or Duties as aforesaid in the Country from which such Article shall be exported, and shall not be subject to any such

Articles liable to Duty in exporting Country, and not in the

importing Country, shall receive the whole Drawback on Export; and shall not be liable to Duty on Importation.

such Duty or Duties as aforesaid in the Country into which such Article shall be imported, a Drawback shall be allowed and given equal to the Amount of the whole of the Duty or Duties as aforesaid which shall have been actually paid in the Country from which such Article shall be exported to the Country in which such Article is not liable to any such Duty or Duties as aforesaid; and that in all such Cases, no Duty whatever shall be payable on the Importation of any such Article into either Country from the other; any thing in the said Acts of Union, or in any other Act or Acts to the contrary thereof in anywise notwithstanding.

Articles liable to Excise Duty, but warehoused (Duty-free) may be exported from Warehouse in one Country, and shall be liable to Duty on Import into the other.

IV. And be it further enacted, That from and after the Fifth Day of *July* One thousand eight hundred and twenty-three, in all Cases where any Article, the Growth, Produce, or Manufacture of *Great Britain* or *Ireland* respectively, subject and liable to the Payment of any Duty or Duties of Excise as aforesaid, is or shall be allowed, under any Act or Acts in force in *Great Britain* or *Ireland*, to be secured in Warehouses without Payment of such Duty or Duties of Excise, it shall and may be lawful to export from *Great Britain* to *Ireland*, and from *Ireland* to *Great Britain* respectively, any such Article the Produce or Manufacture of either Country respectively, out of the Warehouse in which such Article shall be lodged or secured, under all such Rules, Regulations, Restrictions, Penalties, and Forfeitures, as Articles liable to the Payment of Duty thereon may be exported out of Warehouse; and that upon the Importation of any such Article into either Country from the other from such Warehouse as aforesaid, such Article shall be subject and liable to and there shall be paid thereon a Duty equal to the Amount of the Duty of Excise payable on the like Article in the Country into which any such Article shall be so imported.

Treasury shall cause Tables of Duties and Drawbacks to be prepared from Time to Time.

V. And for the ascertaining from Time to Time what Articles may under this Act be imported or exported into and from *Great Britain* and *Ireland* respectively without Payment of Duty or Allowance of Drawback, and what Articles shall be subject to the Payment of any Duty or entitled to any Drawback under this Act, and the Amount of such Duty and Drawback, and what Articles may be exported from Warehouse under this Act; be it enacted, That it shall and may be lawful for the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, or any Three of them, and they are hereby required, from Time to Time to cause One or more Table or Tables, or Schedule or Schedules, to be prepared, enumerating the several Articles, whether chargeable with Duty after the same or different Modes in the Two Countries, which may be imported and exported between *Great Britain* and *Ireland* respectively under this Act, without Payment of Duty or Allowance of Drawback, or subject to any Duty or entitled to any Drawback, according to the Amount payable or allowable pursuant to the Provisions of this Act, or which may be exported out of Warehouse in *Great Britain* or *Ireland*, and imported into *Ireland* or *Great Britain* from Warehouse respectively, upon Payment of any such Duty, or otherwise, pursuant to the Provisions of this Act; and in such Table

or

or Tables, or Schedule or Schedules respectively, the Amount of Duties and Drawbacks which shall be payable or allowable according to the Provisions of this Act, on such Articles respectively, shall be stated and set forth in Figures opposite each Article respectively so enumerated; and a Copy of every such Table or Schedule, signed by the said Commissioners of the Treasury, or any Three or more of them, shall be transmitted to the Commissioners of Customs and Excise, with such Directions respecting the same as the said Commissioners of the Treasury shall think proper and necessary; and the Sums specified in every such Table or Schedule so approved and signed, shall be deemed and taken to be the proper Duties and Drawbacks payable or allowable according to the Provisions of this Act upon or in respect of any such Articles as shall be specified in any such Table or Schedule, and shall be charged and levied, and paid and allowed, in like Manner as other Duties and Drawbacks of Customs or Excise, under any Act or Acts in force at the Time of the making of any such Table or Schedule as aforesaid.

Coals may be imported between Great Britain and Ireland, under Coast Regulations, paying the respective Duties.

VI. And be it further enacted, That from and after the Fifth Day of *July* One thousand eight hundred and twenty-three it shall be lawful to export from *Great Britain* to *Ireland*, or from *Ireland* to *Great Britain*, and to import into *Ireland* from *Great Britain*, or into *Great Britain* from *Ireland*, any Coals, the Produce of either Country respectively, under the like Rules, Regulations, Restrictions, Penalties, and Forfeitures, as in case of Coals sent Coastwise from one Port in *England* to another Port in *England*; any Act or Acts in force to the contrary in anywise notwithstanding: Provided always, that all such Duties, and no other, shall be paid upon such Coals on the Importation thereof into either Country from the other respectively, as such Coals are or shall be subject and liable to upon Importation into such Country under any Act or Acts in force at the Time of such Importation.

Articles imported or exported shall be subject to Regulations in force in the respective Countries.

VII. Provided always, and be it enacted, That in all Cases in which and so long as any Difference doth or shall exist between the Laws in force in *Great Britain* and *Ireland* respectively, relating to the Rules, Regulations, Restrictions, Penalties, and Forfeitures to which any Articles which may be imported or exported between *Great Britain* and *Ireland* under this Act are subject and liable, the Importation and Exportation of all such Articles into or from either Country respectively shall be governed by such Rules and Regulations, and shall be subject to such Restrictions, as are or may or shall be from Time to Time directed in that Behalf by any Order in Writing signed by the Commissioners of His Majesty's Treasury, or any Three of them, and published in the *London* and *Dublin* Gazettes, with respect to the Importation thereof into the Country into which such Articles shall be imported, and with respect to Exportation thereof from the Country from which such Articles shall be exported, until further uniform Provisions shall be made for the assimilating of such Rules, Regulations, Restrictions, Penalties, and Forfeitures throughout the whole of the United Kingdom; and that all Articles which, under the Provisions of this Act, shall be imported into *Great Britain* or

Ireland respectively from the other, shall immediately upon such Importation be and become subject and liable to all such Laws, Rules, Regulations, Restrictions, Penalties and Forfeitures, and shall be entitled to all such Privileges and Advantages in all respects, to which Articles of the like Nature, the Produce or Manufacture of the Country into which such Articles shall be imported, are or shall be subject and liable or entitled unto, to all Intents and Purposes whatsoever, and as if such Articles so imported were the Produce or Manufacture of the Country into which such Articles shall be so imported.

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