ANNO QUINTO

GEORGII IV. REGIS.

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C A P. XXXIV.

An Act to reduce the Duties on Rum, the Produce of the *British* Colonies or Plantations in *America*, imported into the United Kingdom.

[17th *May* 1824.]

WHEREAS it is expedient that the Duties now payable on the Importation of Rum, the Produce of the *British* Colonies or Plantations in *America*, should be reduced: 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 One Shilling and One Penny Halfpenny of the Duty of Excise granted by an Act passed in the Forty-third Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to repeal the Duties of Excise payable in* Great Britain, *and to grant other Duties in lieu thereof,* and now payable upon every Gallon of Single Rum, of the Produce of the *British* Colonies or Plantations in *America*, imported into *Great Britain*, and Two Shillings and Twopence of the Duty of Excise granted by the said Act, and now payable for every Gallon of such Rum above Proof so imported, shall cease and determine, and be no longer paid or payable on any such Rum, which shall from and after the passing of this Act be imported from any of such Colonies or Plantations into *Great Britain*, or which, having before the said passing of this Act been so imported into *Great Britain* and lodged in any Warehouse without Payment of Duties at the Time of the landing thereof, shall after that Day remain

1*s.* 1½*d.* per Gallon of the Duty of Excise on Single Rum and 2*s.* 2*d.* per Gallon for Rum above Proof, granted by 43 G. 3. c. 69. to cease on the Importation of such Rum into Great Britain.

in Warehouse secured as by Law is required, the Duties thereon being unsatisfied: Provided always, that nothing in this Act contained shall extend or be deemed or construed to extend to repeal or alter a certain Act made in the the Forty-eighth Year of the Reign of His late Majesty, for regulating the charging of the Duty on Spirits imported into *Great Britain* according to the Strength thereof, or a certain other Act passed in the Fifty-eighth Year of His late Majesty's Reign, for, amongst other things, establishing the Use of an Hydrometer called *Sikes*'s Hydrometer in ascertaining the Strength of Spirits, or any of the Directions or Provisions thereof, or of either of them.

Not to affect 48G.3. c.119. or 58 G. 3. c. 28. regulating the Strength of Spirits.

II. And be it further enacted, That One Shilling and One Penny Halfpenny, Part of the Duty of Customs of Eleven Shillings and Seven-pence Halfpenny granted by an Act passed in the last Session of Parliament, intituled *An Act to repeal the several Duties and Drawbacks of Customs chargeable and allowable in* Ireland, *on the Importation and Exportation of certain Foreign and Colonial Goods, Wares, and Merchandize, and to grant other Duties and Drawbacks in lieu thereof, equal to the Duties and Drawbacks chargeable and allowable thereon in* Great Britain, and now payable upon every Gallon of Rum the Produce of the *British* Colonies or Plantations in *America* imported into *Ireland*, and that Two Shillings and Two-pence Part of the Duty of Customs of One Pound One Shilling and Three-pence granted by the said Act, and now payable for every Gallon of such Rum if above Proof so imported, shall cease and determine, and be no longer paid or payable on any such Rum, which shall from and after the passing of this Act be imported from any of such Colonies or Plantations into *Ireland*, or which, having before the passing of this Act been so imported into *Ireland* and lodged in any Warehouse without Payment of Duty at the Time of the landing thereof, shall after that Day remain in Warehouse secured as by Law is required, the Duties thereon being unsatisfied: Provided always, that nothing in this Act contained shall extend or be deemed or construed to extend to repeal or alter any thing contained in the said recited Act for regulating the charging of the Duties on Spirits imported into *Ireland* according to the Strength thereof, nor to repeal or alter any thing contained in an Act passed in the Fifty-eighth Year of His late Majesty King *George* the Third, for, amongst other things, establishing the Use of an Hydrometer called *Sikes*'s Hydrometer in ascertaining the Strength of Spirits.

The like Reduction of the Duty of Customs on Rum imported into Ireland. 4 G. 4. c. 72.

Not to affect the Acts regulating the Strength of Spirits.

III. And be it further enacted, That this Act may be altered, amended, or repealed by any Act or Acts to be passed in this Session of Parliament.

Act may be altered this Session.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1824.