

ANNO SEPTIMO & OCTAVO

GEORGII IV. REGIS.

****

CAP. XLIX.

An Act to exempt Persons who have procured Game Certificates in *Great Britain* from the Duty on Game Certificates in *Ireland*, and to authorize Persons who have paid Duty on Game Certificates in *Ireland* to kill Game in *Great Britain*, upon paying the additional Duty only.

[23d *June* 1827.]

WHEREAS by an Act passed in the Fifty-second Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for granting to His Majesty certain new and additional Duties of Assessed Taxes, and for consolidating the same with the former Duties of Assessed Taxes*, certain Duties therein specified are imposed upon Persons (not acting by virtue of a Deputation or Appointment) in *Great Britain* who shall use any Dog, Gun, Net, or other Engine, for the Purpose of taking or killing any Game whatever, or any Woodcock, Snipe, Quail, or Landrail, or any Conies, or shall take or kill by any Means whatever, or shall assist in any Manner in the taking or killing by any Means whatever, any Game, or any Woodcock, Snipe, Quail, or Landrail, or any Coney: And whereas by another Act passed in the Fifty-sixth Year of the Reign of His said late Majesty, intituled *An Act to repeal the several Stamp Duties in* 52 G. 3. c. 93. 56 G. 3. c. 56.

Ireland,

Ireland, *and also several Acts for the Collection and Management of the said Duties, and to grant new Stamp Duties in lieu thereof; and to make more effectual Regulations for collecting and managing the said Duties,* certain Duties therein specified are imposed upon Certificates, to authorize Persons not being Gamekeepers to kill Game in *Ireland*: And whereas it is expedient to exempt Persons who shall have paid any such Duty as aforesaid in *Great Britain* from the Duties payable on any such Certificates as aforesaid in *Ireland*, and to exempt Persons who shall have paid any Duty on any such Certificates as aforesaid in *Ireland*, upon the Duty imposed on any such Person as aforesaid in *Great Britain*, upon their paying to the Commissioners of Stamps in *Great Britain* the Difference between the Duty paid by them on such Certificates in *Ireland*, and the Sum which would have been payable by them in *Great Britain* in case they had not previously paid any such Duty as aforesaid 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 from and after the passing of this Act, whenever any Person shall have paid or shall pay the Duty imposed by the said recited Act of the Fifty-second Year of the Reign of His late Majesty on Persons in *Great Britain*, other than Persons acting by virtue of a Deputation or Appointment, who shall use any Dog, Gun, Net, or other Engine for the Purpose of taking or killing any Game whatever, or any Woodcock, Snipe, Quail, or Landrail, or any Conies, or shall take or kill by any Means whatever, or shall assist in any Manner in the taking or killing by any Means whatever, any Game, or any Woodcock, Snipe, Quail, or Landrail, or any Coney, such Person shall be exempt from the Duty imposed by the said recited Act passed in the Fifty-sixth Year of the Reign of His said late Majesty on Certificates to authorize Persons not being Gamekeepers to kill Game in *Ireland*, for and during the Period in respect whereof such Duty shall have been paid in *Great Britain*, and from all the Penalties contained or imposed in the said recited Act of the Fifty-sixth Year of the Reign of His late Majesty, or in and by any other Act or Acts for securing any of the said Duties so payable in *Ireland* as aforesaid; and that every Person who shall have paid any of the Duties imposed by the said recited Act of the Fifty-sixth Year of the Reign of His late Majesty on Certificates to authorize Persons not being Gamekeepers to kill Game in *Ireland*, shall be exempt from the Duties imposed by the said recited Act of the Fifty-second Year of the Reign of His late Majesty, on Persons in *Great Britain* who shall use any Dog, Gun, Net, or other Engine for the Purpose of taking or killing any Game whatever, or any Woodcock, Snipe, Quail, or Landrail, or any Coney, and from all the Penalties contained in or imposed by the said recited Act of the Fifty-second Year of the Reign of His late Majesty, or in or by any other Act or Acts for securing any of the said Duties payable in *Great Britain* as aforesaid, provided such Person shall first pay to the said Commissioners of Stamps in *Great Britain* the Difference between the Duty already paid by him in *Ireland*, and the Duty which would have been payable in respect of such Person for any of the Purposes aforesaid in *Great Britain*.

Persons who have paid the Duty on Game Certificates in Great Britain exempt from the Duty thereon in Ireland;

and Persons having paid the Duty imposed thereon in Ireland exempt from the Duty in Great Britain on paying the Difference only.

II. And

Commissioners of Stamps in Ireland, receiving the Difference of Duty, to stamp Certificates with a Mark denoting such Payment.

II. And be it further enacted, That in every Case in which any such Difference of Duty shall be offered to be paid to the Commissioners of Stamps in *Ireland* as aforesaid, it shall be lawful for the said Commissioners of Stamps, or their proper Officers, and they are hereby authorized and required to receive the Amount of such Difference of Duty, upon the Production to the said Commissioners, or their proper Officers, of the Certificate upon which the original Duty shall have been paid, and to stamp such Certificate with a Mark or Impression denoting the Payment of the additional Duty payable thereon in pursuance of this Act.

Nothing herein to authorize the killing of Game in any Manner prohibited by Law.

III. Provided always, and be it further enacted and declared, That neither the Payment of the Difference of Duty as aforesaid, nor the stamping of the Certificate, nor any thing contained or done in pursuance of this Act, shall be construed to authorize or enable any Person to kill Game, or use any Dog, Gun, Net, or other Engine for any of the Purposes mentioned in this Act, at any Time or Times, or in any Manner prohibited by any Law in force at or immediately before the passing of this Act, nor unless such Person shall be duly qualified so to do under and by virtue of the Laws in being; and all Penalties and Forfeitures, Actions and Suits, shall and may be prosecuted and maintained for such Offences as if this Act had not been made.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1827.