ANNO UNDECIMO & DUODECIMO

VICTORIÆ REGINÆ.

****

C A P. LX.

An Act to alter the Duties payable upon the Importation of Spirits or Strong Waters.

[14th *August* 1848.]

WHEREAS by an Act passed in the Session of Parliament holden in the Tenth and Eleventh Years of the Reign of Her present Majesty, intituled *An Act to alter certain Duties of Customs*, certain Duties of Customs were imposed upon the Importation of Spirits or Strong Waters: And whereas it is expedient that so much of the said Act as imposes such Duties should be repealed, and that other Duties should be raised and levied in lieu thereof: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and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same, That the several Duties on Spirits and Strong Waters imposed by the said recited Act shall be and they are hereby repealed; and that from and after the passing of this Act, in lieu thereof, there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, the following Duties; that is to say, Spirits or Strong Waters, for every Gallon of such Spirits or Strong Waters of any Strength not exceeding the Strength of Proof by *Sykes*'s Hydrometer, and so in proportion for any greater or less Strength than the Strength of Proof, and for any greater or less

10 & 11 Vict. c. 23.

After the passing of this Act the Duties therein named shall be levied instead of those previously paid.

Quantity than a Gallon, that is to say, Spirits or Strong Waters the Produce of any *British* Possession in *America*, not being sweetened Spirits, or Spirits mixed with any Article, so that the Degree of Strength thereof cannot be exactly ascertained by such Hydrometer;

		s.	d.
If imported into *England*, the Gallon - -		8	2
— *Scotland* — - -		4	0
— *Ireland* — - -		3	0

Rum, the Produce of any *British* Possession within the Limits of the *East India* Company's Charter, not being sweetened Spirits, or Spirits so mixed as aforesaid, in regard to which the Conditions of the Act of the Fourth Year of the Reign of Queen *Victoria*, Chapter Eight, have or shall have been fulfilled;

		s.	d.
If imported into *England*, the Gallon - -		8	2
— *Scotland* — - -		4	0
— *Ireland* — - -		3	0

Rum Shrub, however sweetened, the Produce of and imported from such Possessions, in regard to which the Conditions of the Act of the Fourth Year of the Reign of Queen *Victoria*, Chapter Eight, have or shall have been fulfilled, or the Produce of and imported from any *British* Possession in *America*;

		s.	d.
If imported into *England*, the Gallon - -		8	2
— *Scotland* — - -		4	0
— *Ireland* — - -		3	0

Duties to be under the Management of the Commissioners of Customs.

II. And be it enacted, That the Duties imposed by this Act shall be under the Management of the Commissioners of Her Majesty's Customs, and shall be ascertained, raised, levied, collected, paid, and recovered, and allowed and applied or appropriated, under the Provisions of any Act or Acts now in force or hereafter to be made relating to the Customs.

Act may be amended, &c.

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

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