

ANNO QUINTO

VICTORIÆ REGINÆ.

Sess. 2.

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CAP. XV.

An Act to impose an additional Duty on Spirits, and to repeal the Allowance on Spirits made from Malt only, in *Ireland*. [29th *April* 1842.]

Most Gracious Sovereign,

WHEREAS an Act was passed in the Session of Parliament held in the Fourth and Fifth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to repeal the Duties on Spirits made in* Ireland, *and to impose other Duties in lieu thereof; and to impose additional Duties on Licences to Retailers of Spirits in the United Kingdom:* And whereas an Act was passed in the Third Year of the Reign of Her Majesty, intituled *An Act for granting to Her Majesty Duties of Customs, Excise, and Assessed Taxes:* And whereas an Act was passed in the Second Year of the Reign of His said Majesty King *William* the Fourth, intituled *An Act to reduce the Allowance on Spirits made from Malt only in* Scotland *and* Ireland: And 4 & 5 W. 4. c. 75. 3 & 4 Vict. c. 17. 2 & 3 W. 4. c. 29.

whereas it is expedient to impose additional Duties of Excise on Spirits in *Ireland*, and to repeal the Allowance granted by the said last-recited Act on Spirits in *Ireland*, distilled from Malt only, and to amend the Acts relating to the Duties on Spirits: We, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, do therefore most humbly beseech Your Majesty that it may be enacted; and be it 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 there shall be charged, raised, levied, collected, and paid, upon every Gallon of Spirits of the Strength of Hydrometer Proof, which shall, on or after the Eleventh Day of *March* One thousand eight hundred and forty-two, be distilled in *Ireland*, or be in the Stock, Custody, or Possession of any Distiller in *Ireland*, or which, having been distilled in *Ireland* or *Scotland*, shall on or after the said Day be in Warehouse in *Ireland*, and be taken out of Warehouse for Consumption in *Ireland*, or which, having been taken out of Warehouse in *Scotland* for Removal to *Ireland*, shall on or after the said Day be brought into *Ireland*, an additional Duty of One Shilling.

Additional Duty of One Shilling per Gallon on Spirits in Ireland.

II. And be it enacted, That the said additional Duty hereby imposed shall be under the Management of the Commissioners of Excise, and shall be charged, raised, levied, collected, recovered, paid, and applied in such and the like Manner, in and by the same Means, Ways, or Methods, by which other Duties of Excise on and in respect of Spirits are or may be charged, raised, levied, collected, recovered, paid, and applied in *Ireland*; and all and every Act and Acts relating to the Duties of Excise, and all and every Fine and Penalty, Pain and Forfeiture, for any Offence against or in breach of any Act or Acts for securing the Duties of Excise, or any of them, or for the Regulation or Improvement thereof, and the several Clauses, Provisions, Powers, and Directions contained in such Acts, shall and are hereby directed and declared (except as altered by this Act) to extend to, and shall respectively be applied to, practised, and put in execution for and in respect of the said additional Duty hereby imposed, in as full and ample a Manner, to all Intents and Purposes, as if all and every the said Acts, Clauses, Provisions, Powers, and Directions, Pains, Penalties, and Forfeitures, were particularly repeated and re-enacted in this Act.

Additional Duty to be under the Management of Commissioners of Excise, and be raised under the same Provisions as former Duties.

III. And be it enacted, That from and after the said Eleventh Day of *March* One thousand eight hundred and forty-two the Allowance

Allowance on Spirits made from

Allowance granted by the said recited Act of the Second Year of the Reign of His said late Majesty King *William* the Fourth, for and upon every Gallon of Spirits of the Strength of Hydrometer Proof, distilled in *Scotland* and *Ireland* from malted Corn only, not being mixed with any unmalted Corn or Grain whatever, after the Rate of Two Gallons of such Spirits for every Bushel of Barley Malt, or One Bushel and One Fourth of a Bushel, and One Third Part of a Gallon of Malt, made from Bear or Bigg only, in respect of which Spirits any Distiller in *Scotland* or *Ireland* shall be charged with Duty during the Time that such Distiller shall use Malt only, shall, as respects *Ireland*, cease and determine, and be no longer paid or payable; and the several Enactments, Provisions, and Regulations in any Act or Acts of Parliament contained for claiming or paying the said Allowance, or preventing Frauds in claiming the same, be no longer enforced or executed in *Ireland*, save and except that the said Allowance shall be allowed and paid in respect of all such Spirits as may have been or may be distilled in *Ireland* from any Wort or Wash brewed or prepared in any mashing Period, or may have been or may be distilled in any distilling Period, which shall have commenced on or before or be in progress on the said Eleventh Day of *March* One thousand eight hundred and forty-two.

Malt only in Ireland repealed.

IV. And be it enacted, That so much of the said recited Act of the Fourth and Fifth Years of the Reign of His said late Majesty King *William* the Fourth as enacts, "that from and after the First Day of *September* One thousand eight hundred and thirty-four it shall be lawful to remove any Spirits from any Warehouse in which the same may be warehoused in *Scotland* to any Warehouse approved of by the Commissioners of Excise in *Ireland*, under the same Regulations and in the same Manner as may now be done by Law, and all such Spirits so removed and warehoused in *Ireland* shall, when taken out of Warehouse for Consumption in *Ireland*, be charged with the said Duty of Two Shillings and Four-pence *per* Gallon," shall be and the same is hereby repealed.

4 & 5 W. 4. c. 75. s. 4. repealed.

V. And be it enacted, That so much of the said recited Act of the Fourth and Fifth Years of the Reign of His said late Majesty King *William* the Fourth as enacts, "that all Spirits shall be removed from *Ireland* into *Scotland*, under the Rules, Regulations, Restrictions, and Provisions for removing Spirits from *Scotland* or *Ireland* into *England*, contained in an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to repeal the Duties payable in respect of Spirits distilled in* England, *and*

4 & 5 W. 4. c. 75. s. 5. repealed.

6 G. 4. c. 80.

and of Licences for distilling, rectifying, or compounding such Spirits, and for the Sale of Spirits, and to impose other Duties in lieu thereof; and to provide other Regulations for the Collection of the said Duties, and for the Sale of Spirits, and for the warehousing of such Spirits without Payment of Duty for Exportation, respect being had to the different Amount of Duty which shall be payable in *Scotland*, and all Enactments, Provisions, Restrictions, Rules, and Regulations in the said Act contained, regulating the Removal of Spirits from *Scotland* or *Ireland* into *England*, together with all Pains, Penalties, Fines, and Forfeitures relating thereto, shall be in full force and effect, and be applied and enforced with respect to the Removal of Spirits from *Ireland* to *Scotland*, reference being had to the different Amount of Duty, as fully and effectually as if the same were repeated and re-enacted in this Act," shall be and the same is hereby repealed.

Spirits may be removed from a Warehouse in Scotland or Ireland to any other approved Warehouse in Scotland or Ireland, under the Regulations of the Commissioners of Excise, but not otherwise.

VI. And be it enacted, That all Spirits distilled in *Scotland* or *Ireland* respectively, and there warehoused, may, at the Desire and Risk of the Distiller thereof, and on Payment of the Duty on all Deficiencies found before the Removal thereof, be removed, under such Security and Regulations as the Commissioners of Excise shall from Time to Time order in respect thereof, from the Warehouse in which the same shall be warehoused to any other Warehouse approved of by the Commissioners of Excise in *Ireland* or *Scotland* respectively, there to be warehoused in the Name of the Distiller thereof; and all such Spirits, when removed from *Scotland* to *Ireland*, or from *Ireland* to *Scotland*, and re-warehoused, shall be subject to all the Laws and Regulations to which Spirits distilled in the Country in which the same shall be re-warehoused are subject; and no Spirits distilled in *Scotland* or *Ireland* respectively shall be removed from *Scotland* to *Ireland*, or from *Ireland* to *Scotland*, otherwise than from a Warehouse in which the same shall have been warehoused before Payment of the Duty thereon, and all such Spirits which shall be otherwise removed shall be forfeited.

No Spirits from unmalted Corn in Scotland, shall be taken out of Warehouse for Removal to Ireland, unless distilled and warehoused separate from Spirits made from Malt only.

VII. And be it enacted, That no Spirits distilled in *Scotland* from unmalted Corn or Grain, mixed or unmixed with Malt, shall be taken out of any Warehouse for Removal to *Ireland*, unless such Spirits were distilled and warehoused by some Distiller not having, at the Time when such Spirits were distilled and warehoused, any Spirits made from Malt only, or on which any Allowance shall be or shall have been made in respect of the Duty on Malt in his Stock or Possession, or in such Warehouse, and which shall be so certified by the proper Officer at the Time of warehousing, and also at the Delivery thereof; nor shall any Spirits made from Malt

Malt Allowance to be repaid before Removal to Ireland.

Malt only, or in respect of which any Allowance as aforesaid has been or shall be made, paid or received, be taken out of Warehouse in *Scotland* for Removal to *Ireland*, until the Allowance so made shall have been repaid by the Distiller to the Commissioners of Excise, or such Person as they shall order or direct to receive the same; and every Person who shall take out of any Warehouse in *Scotland* any Spirits made from unmalted Corn or Grain, mixed or unmixed with Malt, for Removal to *Ireland*, which were not made and warehoused by such Distiller as aforesaid, and shall not be so certified as aforesaid, or shall take out of Warehouse for Removal or remove any Spirits made from Malt only, or on which any such Allowance as aforesaid has been made or shall be made, to *Ireland*, without first repaying such Allowance thereon as aforesaid, shall forfeit Twenty Shillings *per* Gallon for every Gallon of such Spirits so taken out or removed, or One hundred Pounds, at the Election of the Commissioners of Excise, and all such Spirits shall also be forfeited.

Penalty for Default in either Case.

Provision for Malt Spirits removed from Scotland to Ireland after 11th March and before passing of the Act.

VIII. Provided always, and be it enacted, That the said last-mentioned Penalty and Forfeiture shall not be incurred in respect of any Spirits removed from *Scotland* to *Ireland* before the passing of this Act, but that on all Spirits made from Malt only, or in respect of which any such Allowance as aforesaid shall have been or shall be made, which shall be removed from *Scotland* to *Ireland* after the said Eleventh Day of *March* One thousand eight hundred and forty-two, such Allowance shall be repaid by the Distiller or Person removing or who shall have removed the same; and it shall be lawful for the Commissioners of Excise, and they are hereby required, to sue for and recover the Amount thereof, in the same Manner and by the same Ways and Means as any Duties of Excise may be sued for and recovered.

Additional Duty may be added to the Price of Spirits contracted for before the 11th Day of March 1842.

IX. And whereas Contracts may have been made before the said Eleventh Day of *March* One thousand eight hundred and forty-two for Spirits on which the additional Duty hereby imposed will attach, or in respect of which, if made from Malt only, and to be removed from *Scotland* to *Ireland*, the Allowance will require to be repaid; be it therefore enacted, That all and every Person and Persons who shall or may, on or before the said Eleventh Day of *March* One thousand eight hundred and forty-two, have made or entered into any such Contract or Agreement, shall and may, and they are hereby respectively authorized and empowered, in the Case of any such Contract or Agreement, to add so much Money as will be equivalent to the said additional Duty, or to the Allowance to be repaid, to the Price of such Spirits, and shall be entitled by

virtue of this Act to be paid and to sue for and recover the same accordingly.

Act may be amended, this Session.

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

LONDON: Printed by GEORGE E. EYRE and ANDREW SPOTTISWOODE, Printers to the Queen's most Excellent Majesty. 1842.