ANNO OCTAVO & NONO

VICTORIÆ REGINÆ.

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C A P. LXV.

An Act to determine the countervailing Duties payable on Spirits of the Nature of plain *British* Spirits, the Manufacture of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, imported into the United Kingdom; and to prohibit the Importation of rectified or compound Spirits from the said Islands. [31st *July* 1845.]

WHEREAS, by the Laws now in force, Goods the Produce or Manufacture of the Islands of *Guernsey*, *Jersey*, *Alderney*, and *Sark* may be imported from the said Islands respectively into the United Kingdom, on Payment of such Proportion of such Duties as fairly countervail any Duties of Excise payable on the like Goods the Produce of the Part of the United Kingdom into which they are imported: And whereas the Duties of Excise payable on plain *British* Spirits the Produce of or distilled in *England* is Seven Shillings and Ten-pence upon every Gallon of such Spirits of the Strength of Hydrometer Proof, and Three Shillings and Eight-pence upon every Gallon of the like Spirits at the same Strength distilled in *Scotland*, and Two Shillings and Eight-pence upon every Gallon of the like Spirits at the same Strength distilled in *Ireland*;

but by reason of the Duty of Excise on Malt, being Materials from which such Spirits are made, and of the Duty of Excise on Licences to Distillers and Makers of Malt and Spirits, the Duties before mentioned cannot be taken as fair countervailing Duties on the like Spirits the Produce or Manufacture of the said Islands imported into any of the Parts of the United Kingdom aforesaid, and it is necessary therefore to determine the same: And whereas plain *British* Spirits, when imported from one of the said Parts of the United Kingdom into another, must be removed under the Provisions of the Laws of Excise, and subject, when so removed, to be dealt with in all respects as if the same had been distilled in the Country into which the same have been so removed: And whereas Spirits denominated *British* Brandy and *British* Compounds, distilled or made in any Part of the United Kingdom, cannot be so removed, and there are no Duties of Excise payable thereon on which any countervailing Duty can be fairly estimated: 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 from and after the passing of this Act the countervailing Duties to be charged on all Spirits of the Nature or Quality of plain *British* Spirits, manufactured or distilled in the Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, and imported from any of the said Islands into the United Kingdom, shall be as follows; (that is to say,)

Countervailing Duties imposed by this Act.

For and upon every Gallon of such Spirits of the Strength of Hydrometer Proof, as ascertained by *Sikes'* Hydrometer, imported into *England*, the Sum of Nine Shillings, and so in proportion for any greater Degree of Strength, or any greater or less Quantity:

For and upon every Gallon of such Spirits of the like Strength imported into *Scotland*, the Sum of Four Shillings and Ten-pence, and so in proportion for any greater Degree of Strength or any greater or less Quantity:

For and upon every Gallon of such Spirits imported into *Ireland*, the Sum of Three Shillings and Ten-pence, and so in proportion for any greater Degree of Strength or any greater or less Quantity.

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

II. And be it enacted, That the said several countervailing Duties shall be under the Management of the Commissioners of Excise, and shall be collected, paid, and accounted for as Duties of Excise, and in the same Manner as any Duties of Excise now imposed on plain *British* Spirits manufactured in *England*, *Scotland*, or *Ireland* respectively, and removed from any one of the said Parts of the United Kingdom into any other, are directed to be collected, paid, and accounted for when made payable in that Part of the United Kingdom into which such Spirits are so removed, under any Law or Laws of Excise; and the general and special Provisions, Clauses, Enactments, Regulations, Pains, Penalties, and Forfeitures contained in any Act or Acts relating to the Collection and Management of the Revenue of Excise shall, so far as the same are applicable thereto, be applied to the Collection and Management of the said countervailing Duties and to this Act.

III. And

Spirits of the Nature of plain British Spirits, manufactured in the Islands, and imported into the United Kingdom, to be denominated plain British Spirits, and imported under the same Regulations of Excise as Spirits removed from Scotland or Ireland, &c.

III. And be it enacted, That all Spirits of the Nature or Quality of plain *British* Spirits, manufactured in any of the Islands aforesaid, and imported into any Part of the United Kingdom, shall be denominated plain *British* Spirits, and shall be imported only under such Denomination, and at the like Strength, and in Casks of the same Size, and Vessels of the same Tonnage, as the like Spirits manufactured in *England*, *Scotland*, or *Ireland* may be removed from one of the said Parts of the United Kingdom into another; and the said Spirits, when so imported from any of the said Islands, shall, upon such Importation, and before landing, be entered under the like Denomination with the proper Officer of Excise at the Port at which such Spirits are imported, subject to the Provisions aforesaid, and under the like Regulations, Pains, Penalties, and Forfeitures as are imposed in such respect on plain *British* Spirits under any Law or Laws of Excise, and subject to the several Provisions, Clauses, and Enactments (except so far as altered by this Act) of any Law or Laws of the Customs respecting the Declaration and Certificate of Produce, and other Regulations required by the said last-mentioned Laws to be observed respecting Goods the Produce or Manufacture of any of the said Islands, and imported into any Part of the United Kingdom, and respecting such Goods when subject to any countervailing Duties or Regulations of Excise; and all such Spirits so imported shall, on Arrival in *England*, *Scotland*, or *Ireland* respectively, be dealt with in all respects as if the same had been distilled and made in the Country into which the same have been so imported, and shall be removed by Permit as Spirits of the like Kind or Denomination are directed to be removed by Permit under the Laws of Customs and Excise; and the Person or Persons to whom the same are sent for Sale shall have the same Privileges, and be subject to the like Licences, Regulations, and Penalties in respect of such Spirits, as Rectifiers, Dealers in and Retailers of Spirits in the Country into which such Spirits have been imported, and as if such Spirits had been distilled in the same.

When so imported to be dealt with as Spirits the Manufacture of that Part of the United Kingdom into which imported.

Plain Spirits the Manufacture of the Islands aforesaid to be made from the same Materials as in the United Kingdom.

The Declaration and Certificate of Produce to certify the same, under Pain of Forfeiture for any false Certificate.

IV. And be it enacted, That no Spirits of the Produce or Manufacture of any of the said Islands, and imported into any Part of the United Kingdom, shall be deemed or taken to be plain *British* Spirits under this Act, unless the same are made and distilled from the same Materials as the like Spirits are directed to be made when distilled in the United Kingdom; (*videlicet*,) Malt, Corn, or Grain, or any Mixture thereof, or Sugar only, or Potatoes only, or Mangel-wurzel only; and the Declaration and Certificate of Produce required by the Laws of the Customs shall specify the particular Materials aforesaid from which such Spirits have been manufactured; and in case any Dispute arises thereupon, the Proof that such Spirits have been made and distilled from such Materials as aforesaid shall lie upon the Importer, Owner, or Claimer thereof; and if any such Declaration or Certificate as aforesaid is found to be false in any of the Particulars aforesaid, or in any Particular therein mentioned, and required to be inserted therein by the Laws of the Customs, all the Spirits imported thereon, or to which such Declaration or Certificate relates, shall be forfeited, and may be seized by any Officer of Customs or Excise.

V. And

Spirits of the Nature of British Brandy or Compounds, the Manufacture of any of the said Islands, prohibited to be imported.

V. And be it enacted, That no Spirits of the Nature or Quality of *British* Brandy or *British* Compounds, or any Spirits other than plain *British* Spirits as the same are respectively denominated and described in the Laws of Excise and by this Act, the Produce or Manufacture of any of the said Islands, shall be imported into any Part of the United Kingdom, on pain of the Forfeiture thereof, and of all Casks or other Packages, and of the Vessel or Boat, used in the Removal or Importation thereof, which may be seized by any Officer of Customs or Excise; and the Importer thereof, and every Person concerned therein, shall for every such Offence incur the Penalty of One hundred Pounds; and all such Penalties and Forfeitures may be sued for, recovered, and applied as any other Penalties or Forfeitures under any of the Laws of the Customs or Excise.

All Channel Island Spirits may be entered to be warehoused for Exportation.

VI. And be it enacted, That any Spirits of the Produce or Manufacture of any of the Islands aforesaid may, if imported for Exportation only, be imported into the United Kingdom, to be entered and warehoused for Exportation only, under the Provisions of any Law or Laws of the Customs in force for the Time being made for the warehousing of Goods without Payment of Duty upon the first Entry thereof.

Act to commence from 8th August as to all prohibited Spirits which have been imported since that Date and are now in bond.

VII. And be it enacted, That this Act shall be deemed to have commenced and shall take effect from and after the Eighth Day of *August* One thousand eight hundred and forty-four, for and in respect of all Spirits of the Nature or Quality of *British* Brandy or *British* Compounds, or other Spirits than plain *British* Spirits as denominated and described in the Laws of Excise and by this Act, the Produce or Manufacture of any of the said Islands, which have been imported at any Time subsequent to the above Date, and are now in Bond or Customs Warehouse, in so far that no such Spirits shall be removed or admitted into Consumption in any Part of the United Kingdom on Payment of any countervailing Duty or otherwise but the same may be exported from the United Kingdom or otherwise, as the Commissioners of Her Majesty's Treasury may in that respect direct.

Alteration of Act.

VIII. And be it enacted, That this Act may be amended or repealed by any Act or Acts 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. 1845.