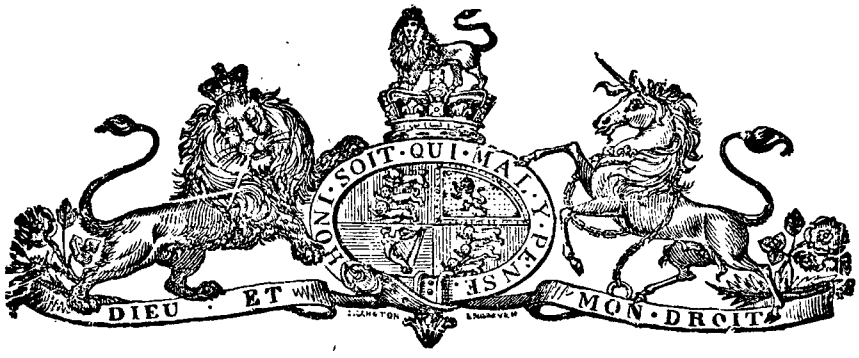


ANNO VICESIMO PRIMO

VICTORIÆ REGINÆ.

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CAP. XV.

An Act for granting certain additional Rates and Duties of Excise. [11th *May* 1858.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, towards raising the Supply granted to Your Majesty, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Rates and Duties of Excise herein respectively mentioned; and 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, as follows:

Grant of additional Duties of Excise on Spirits, &c.

I. There shall be charged, raised, levied, collected, and paid, unto and for the Use of Her Majesty, Her Heirs and Successors, the following additional Duties of Excise; that is to say,

For and upon every Gallon of Spirits of the Strength of Hydrometer Proof which on or after the Nineteenth Day of *April* One thousand eight hundred and fifty-eight shall be distilled in *Ireland*, or be in the Stock, Custody, or Possession of any Distiller in *Ireland*, or of any Person in trust for him or for his

Use,

Use, Benefit, or Account, or which, having been distilled in *England*, *Scotland*, or *Ireland*, 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 *England* or *Scotland* for Removal to *Ireland*, shall on or after the said Day be brought into *Ireland*, the additional Duty of One Shilling and Tenpence, and so in proportion for any greater or less Degree of Strength or any greater or less Quantity:

And for and upon every Gallon of Spirits of the Nature or Quality of plain *British* Spirits of the Strength of Hydrometer Proof, manufactured or distilled in the Islands of *Guernsey*, *Jersey*, *Alderney*, and *Sark* respectively, and imported from any of the said Islands into *Ireland*, there shall be charged and paid, on and after the Nineteenth Day of *April* One thousand eight hundred and fifty-eight, in lieu of the Countervailing Duties of Excise now chargeable thereon under any Act or Acts in force, the Countervailing Duty of Excise of Nine Shillings, and so in proportion for any greater or less Degree of Strength or any greater or less Quantity.

No Drawback to be allowed on Made Wines. Countervailing Duties to cease.

II. No Drawback of Excise shall be allowed or paid for or upon any Made Wines which on or after the Nineteenth Day of *April* One thousand eight hundred and fifty-eight shall be removed from *England* or *Scotland* to *Ireland*; and the Countervailing Duties now payable on the Removal from *Ireland* to *England* or *Scotland* of the several Mixtures, Compounds, Preparations, and Commodities enumerated or described under the Head of Spirit Mixtures in the Schedule (A.) of the Act passed in the Eighteenth Year of Her Majesty's Reign, Chapter Twenty-two, shall also cease to be payable on any such Removal made on or after the said last-mentioned Day.

Duties, &c. to be under the Management of the Commissioners of Inland Revenue, and to be collected and paid under the Provisions of Acts relating to Excise.

III. The said several Duties by this Act granted and imposed shall be under the Management of the Commissioners of Inland Revenue, and shall be charged, raised, levied, collected, recovered, paid, and applied in such and the like Manner, and by the same Ways, Means, and Methods, by which other Duties of Excise upon or in respect of Goods or Commodities of the same Sorts or Kinds respectively are or may be respectively charged, raised, levied, collected, recovered, paid, and applied; and all Acts relating to the Duties of Excise, and all Fines, Forfeitures, Pains, and Penalties for any Offence against or in breach of any Act for securing Duties of Excise, or for the Regulation or Improvement thereof, and the several Clauses, Provisions, Powers, and Directions contained in such Acts, shall

shall and are hereby directed and declared (except as altered by this Act) to extend to and shall be respectively applied, practised, and put in execution for and in respect of the said Duties hereby granted and imposed respectively, 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 the Body of this Act with reference to the said Duties hereby granted and imposed as aforesaid.

Where Contracts have been made, additional Duties to be added to the Price of the Articles contracted for.

IV. And whereas Contracts or Agreements may have been made for the Sale or Delivery of some of the Goods or Commodities on which increased or additional Duties of Excise are by this Act granted and imposed, which Contracts or Agreements may have been made with no Reference to such additional Duties, and thereby the several Contractors may be materially affected: For Remedy thereof be it enacted, That every Person who shall have made or entered into any such Contract or Agreement shall be and is hereby authorized and empowered, in the Case of any such Contract or Agreement, to add so much Money as will be equivalent to the increased or additional Duty hereby granted on any such Goods or Commodities respectively to the Price thereof, and shall be entitled by virtue of this Act to be paid and to sue for and recover the same accordingly.

Duty-paid Spirits may be removed from the Stores of Distillers and others to and from different Parts of the Kingdom.

V. All Spirits on which the full Duties of Excise chargeable by Law shall have been paid may lawfully be removed from the respective Stores or Stocks of Distillers, Rectifiers, Compounders, Dealers, and Retailers of Spirits in *Great Britain* and *Ireland* respectively to and from and between the said respective Parts of the United Kingdom in like Manner as such Spirits may now be removed, and under and subject to the like Rules and Regulations as the same are now subject and liable to on the Removal thereof from any such Stores or Stocks as aforesaid to and from and between Places both of which are situated in one and the same Part of the United Kingdom.

19 & 20 Vict. c. 34.

VI. Whereas by an Act passed in the Nineteenth and Twentieth Years of Her Majesty's Reign, Chapter Thirty-four, a Duty of Excise at the Rate of Two Shillings *per* Hundredweight was imposed on all Sugar used in the brewing or making of Beer after the Fifth Day of *April* One thousand eight hundred and fifty-eight, such Rate of Duty, together with the reduced Rate of Customs Duty on Sugar appointed by Law to take effect after the said last-mentioned Day, being deemed to be an Equivalent for the Duty of Excise on the Malt for which such Sugar would be substituted in the brewing or making of Beer: And whereas by an Act passed in

20 & 21 Vict. c. 61.

in the last Session of Parliament, Chapter Sixty-one, certain increased Rates of the Duties of Customs on Sugar were granted until the Thirty-first Day of *March* One thousand eight hundred and sixty inclusive, in lieu of the said reduced Rates: Be it enacted, That the charging and levying of the said Duty of Excise granted by the said Act of the Nineteenth and Twentieth Years of Her Majesty's Reign on Sugar used as aforesaid shall be deferred until the First Day of *April* One thousand eight hundred and sixty, and shall then be charged and levied only on Sugar so used on or after the said last-mentioned Day.

Charging of Excise Duty on Sugar used in brewing deferred until 1st April 1860.

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