ANNO DECIMO

VICTORIÆ REGINÆ.

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C A P. XXIII.

An Act to alter certain Duties of Customs.

[11th *May* 1847.]

WHEREAS by an Act passed in a Session of Parliament holden in the Ninth and Tenth Years of the Reign of Her present Majesty Queen *Victoria*, intituled *An Act to amend the Laws relating to the Customs*, the several Duties of Customs are imposed upon Goods, Wares, and Merchandize imported into the United Kingdom as the same are respectively inserted, described, and set forth in the Table to that Act annexed: And whereas it is expedient to make certain Alterations and Amendments therein: 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 from and after the passing of this Act, in lieu and instead of the Duties now payable by Law upon the Goods, Wares, and Merchandize mentioned in the Table to this Act annexed when imported into the United Kingdom, there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, upon the said Goods, Wares, and Merchandize, when imported into the United Kingdom, the several Duties of Customs as the same are respectively inserted, described, and set forth in Figures in the Table to this Act annexed.

9 & 10 Vict. c. 102.

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

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,

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

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.

No Spirits which shall have been imported shall be removed from Ireland to Scotland or England, or from Scotland to England, or vice versâ, except such as have been duly warehoused, &c.

III. And be it enacted, That no Spirits which shall have been imported into the United Kingdom from Parts beyond the Sea shall be removed or sent from *England* to either *Scotland* or *Ireland*, *Scotland* into *England* or *Ireland*, or from *Ireland* into *England* or *Scotland*, except such as shall have been duly warehoused upon the first Importation thereof according to the Laws in force for the warehousing of Goods, and which shall be in the Warehouse at the Time of such intended Removal, and which shall be removed from one warehousing Port to another warehousing Port according to the Regulations required by Law; and that all such Spirits when so removed shall be liable to the Duty payable thereon in that Part of the United Kingdom into which they shall have been so removed if they be entered for Home Consumption therein.

Such Spirits not to be removed from Scotland, &c., except by Sea.

IV. And be it enacted, That no such Spirits shall be removed from *Scotland* to *England*, or from *England* to *Scotland*, except by Sea.

Such Spirits not to be removed except in Vessels of Sixty Tons Burden, and in Casks of Twenty Gallons Content at the least, &c.

V. And be it enacted, That no such Spirits shall be removed as aforesaid unless in Ships of Sixty Tons Burden or upwards, and unless in Casks or other Vessels capable of containing Liquids, each of such Casks or other Vessels being of the Size or Content of Twenty Gallons at the least, or in Glass or Stone Bottles not exceeding the Size of Quart Bottles, being really Part of the Cargo of the Ship in which such Spirits are removed, and entered in the Cargo Book of the same.

Spirits removed contrary to Provisions of this Act shall be forfeited.

Penalty on Persons concerned in removing the same.

VI. And be it enacted, That all Spirits removed contrary to the Provisions of this Act shall be forfeited, and may be seized by any Officer of Customs or Excise; and that all Persons concerned in such removing, or knowingly receiving or harbouring any Spirits so removed, shall forfeit the Penalty of One hundred Pounds, or Treble the Value of the said Spirits, at the Election of the Commissioners of Customs or Excise.

No Spirits upon which Duty has been paid in Ireland shall be brought into Scotland or England, nor shall Spirits upon which Duty has been paid in Scotland be brought into England.

Penalty on Persons concerned in removing the same.

VII. And be it enacted, That no Spirits whereupon the Duty imposed by this Act shall have been paid in *Ireland* shall be brought or carried from *Ireland* into *Scotland* or *England*; and that no Spirits whereupon such Duty shall have been paid in *Scotland* shall be brought or carried from *Scotland* into *England*; and that all such Spirits so brought shall be forfeited, and shall and may be seized by any Officer of Excise or Customs; and that all Persons concerned in such bringing or carrying such Spirits, or receiving such Spirits knowing them to have been so brought or carried, shall forfeit One hundred Pounds, or Treble the Value of such Spirits, at the Election of the Commissioners of Customs or Excise.

Act may be amended, &c.

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

TABLE

TABLE to which the foregoing Act refers.

	£	s.	d.
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 Quantity than a Gallon; viz.—			
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,			
If imported into England, the Gallon - -	0	8	7
— Scotland — - - -	0	4	5
— Ireland — - - -	0	3	5
——— 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 4 Vict. c. 8. have or shall have been fulfilled,			
If imported into England, the Gallon - -	0	8	7
— Scotland — - - -	0	4	5
— Ireland — - - -	0	3	5
——— Rum Shrub, however sweetened, the Produce of and imported from such Possessions, in regard to which the Conditions of the Act 4 Vict. c. 8. have or shall have been fulfilled, or the Produce of and imported from any British Possession in America,			
If imported into England, the Gallon - -	0	8	7
— Scotland — - - -	0	4	5
— Ireland — - - -	0	3	5

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