ANNO PRIMO & SECUNDO

GULIELMI IV. REGIS.

****

CAP. XXX.

An Act to equalize the Duties on Wine.

[5th *October* 1831.]

WHEREAS it is expedient that the several Duties imposed by or payable under or by virtue of any Statute or Statutes now in force, on the Importation of Wine, should cease and determine, and that other and more equal Duties should be imposed in lieu thereof; be it therefore enacted by the King'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 Nineteenth Day of *July* One thousand eight hundred and thirty-one all the said Duties imposed by or payable under or by virtue of the said Statutes upon the Importation of Wine, and all Drawbacks mentioned in the said Statutes upon the Exportation of Wine, shall be and the same are hereby repealed. Duties on Wine repealed.

II. And be it further enacted, That from and after the said Nineteenth Day of *July* One thousand eight hundred and thirty-one, in lieu of the Duties and Drawbacks hereby repealed, there shall be raised, levied, collected, and paid unto His Majesty, upon all Wine imported into the United Kingdom, the several Duties as the same are respectively set forth in the Table herein-after contained; and there shall be allowed upon the Exportation of Wine the several Drawbacks New Duties and Drawbacks.

Drawbacks as the same are respectively set forth in the said Table; (that is to say,)

TABLE of DUTIES and DRAWBACKS.

	Duties.			Drawbacks.		
WINE; videlicet,	£	s.	d.	£	s.	d.
—— The Produce of the Cape of Good Hope, or of the Territories or Dependencies thereof, and imported directly from thence; videlicet,						
- - - - - - - - - - - - the Gallon - -	0	2	9	0	2	9
—— All other Wine, the Gallon - - -	0	5	6	0	5	6

Regulating Collection of Duties.

III. And be it further enacted, That the several Duties made payable by this Act shall be raised, levied, collected, and paid unto His Majesty, and be appropriated, and the several Drawbacks granted by this Act shall be allowed, in like Manner as if the same had been imposed or granted by an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act for granting Duties of Customs.*

Drawback of 1*s.* 9*d.* per Gallon allowed on French Wine in Stock between the 19th and the 27th of July 1831.

IV. And be it further enacted, That it shall be lawful for the Commissioners of Excise, for and in behalf of the Commissioners of Customs, to pay or cause to be paid to licensed Dealers in Foreign Wines, for every Gallon of *French* Wine (reckoning Six reputed Quart Bottles to the Gallon for such as shall be in Bottle) for which the Duties repealed by this Act shall have been paid, and which shall have been in the Stock and shall have been the sole Property of such Dealers respectively at any Time between the Nineteenth Day of *July* One thousand eight hundred and thirty-one and the Twenty-seventh Day of *July* One thousand eight hundred and thirty-one, an Allowance at and after the Rate of One Shilling and Nine-pence for every Gallon of such Wine; and that all such Allowances shall be paid in the first instance out of Monies arising from the Duties of Excise, upon such Proof of the Existence of such Stock and of such Property therein, and in such Manner, and under such Restrictions and Regulations, as the Commissioners of Excise shall direct; and the Sums so paid shall be afterwards repaid to the Commissioners of Excise by the Commissioners of Customs out of Monies arising from the Duties of Customs.

Penalty for Offences against this Act.

V. Provided always, and be it enacted, That if any Person shall do or cause to be done any Act or Thing which shall be forbidden to be done, or shall neglect or omit to do any Act or Thing which shall be required to be done by such Restrictions and Regulations, or any of them, with Intent to deceive the Officers of the Revenue, and thereby to obtain any Allowance or Return of Duty granted, allowed, or made payable by this Act, to which any Person would not be justly entitled under or according to such Restrictions and Regulations, every Person so offending shall for every such Offence forfeit and lose the Sum of Five hundred Pounds, to be sued for, recovered, mitigated, and applied in like Manner as any other Penalty imposed

under any Act or Acts of Parliament in force relating to the Revenue of Excise.

Increased Duty payable on Wine in the Stock of any licensed Dealer on and after the 20th July 1831.

VI. And be it further enacted, That the increased Amount of Duty on all Wine other than *French* Wine, made payable by this Act as on and after the Twentieth Day of *July* One thousand eight hundred and thirty-one, is and shall be due and payable on all such Wine as shall have been found in the Stock of any licensed Dealer on the first actual Survey, on or after the said Twentieth Day of *July* One thousand eight hundred and thirty-one, or shall have been subsequently received into such Stock without Payment of such increased Duty in respect of the same; and that such Duty upon Stock as aforesaid shall be payable to the Commissioners of Excise, to be afterwards paid over to the Commissioners of Customs; and that such Duties shall be levied or recovered by the Commissioners of Excise by such Ways, Means, and Methods as any Duties of Excise may and can be levied and recovered under any Law or Usage in force relating to the Duties of Excise.

Power to add additional Duties to Price of Wine contracted for before additional Duties imposed.

VII. And whereas Contracts or Agreements may have been made for the Sale or Delivery of Wine on which the increased Duties charged by this Act may become payable, which Contracts or Agreements have no Reference to such additional Duties, and thereby the several Contractors may be materially affected; for Remedy thereof, be it further enacted, That all and every Person or Persons who shall or may have made or entered into any such Contracts or Agreements shall and they are hereby respectively authorized and empowered, in the Case of any such Contracts or Agreements, to add so much Money as will be equivalent to the said additional Duties respectively to the Price of such Wine, and shall be entitled by virtue of this Act to be paid for the same accordingly.

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