ANNO PRIMO

GULIELMI IV. REGIS.

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C A P. XLIX.

An Act to impose additional Duties of Excise on Spirits. [16th *July* 1830.]

WHEREAS it is expedient to impose certain additional Duties of Excise on Spirits; 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 there shall be raised, levied, collected, and paid, to and to the Use of His Majesty, His Heirs and Successors, over and above all Duties already imposed for or in respect thereof by any Act or Acts, the several additional Duties of Excise herein-after mentioned; (that is to say,)

Additional Duties on Spirits.

From and after the Fifteenth Day of *March* One thousand eight hundred and thirty, for and upon every Gallon of Spirits of the Strength of Hydrometer Proof, ascertained by the Hydrometer called *Sikes'* Hydrometer, which shall be made or distilled in *England* by any Person or Persons whomsoever, an additional Duty of Sixpence, and so in proportion for any greater or less Degree of Strength, or for any greater or less Quantity, to be paid by the first Maker or Distiller thereof:

For and upon every Gallon of Spirits of such Strength as aforesaid which shall have been or shall be made and extracted in *Scotland* or *Ireland* respectively, and warehoused there without Payment of Duty, and which shall have been or shall be taken out of Warehouse there for the Purpose of being removed or imported

into *England* for Consumption, an additional Duty of Sixpence, and so in proportion for any greater or less Degree of Strength, or any greater or less Quantity, to be paid by the Distiller or Proprietor thereof at the Time of the Delivery of such Spirits from the Warehouse in *Scotland* or *Ireland* respectively for the Purpose of being brought or imported into *England*:

For and upon every Gallon of Spirits of such Strength as aforesaid which shall be in the Stock, Custody, or Possession of any Distiller in *England* on the Sixteenth Day of *March* One thousand eight hundred and thirty, an additional Duty of Sixpence, and so in proportion for any greater or less Degree of Strength, or any greater or less Quantity, to be paid by such Distiller:

For and upon every Gallon of Spirits of such Strength as aforesaid which shall be made or distilled in *Scotland* or *Ireland* respectively, or which shall have been made or distilled in *Scotland* or *Ireland* respectively, and shall be or shall have been on the Sixteenth Day of *March* One thousand eight hundred and thirty in the Stock, Custody, or Possession of any Distiller in *Scotland* or *Ireland*, or shall have been warehoused there without Payment of Duty, and which shall be taken out of such Warehouse for Consumption in *Scotland* or *Ireland* respectively, an additional Duty of Two-pence, and so in proportion for any greater or less Degree of Strength, or any greater or less Quantity:

From and after the Fourteenth Day of *June* One thousand eight hundred and thirty, for and upon every Gallon of Spirits of such Strength as aforesaid which shall be made or distilled in *Scotland* or *Ireland* respectively, or which shall have been made or distilled in *Scotland* or *Ireland* respectively, and shall be or shall have been on the Fifteenth Day of *June* One thousand eight hundred and thirty in the Stock, Custody, or Possession of any Distiller in *Scotland* or *Ireland*, or shall have been warehoused there without Payment of Duty, and which shall be taken out of such Warehouse for Consumption in *Scotland* or *Ireland* respectively, a further additional Duty of Four-pence over and above the said additional Duty of Two-pence, and so in proportion for any greater or less Degree of Strength, or any greater or less Quantity.

Spirits made in Scotland or Ireland, and removed to England, but not sold on 16th Mar. 1830, to be liable to the Duty hereby imposed.

II. And be it further enacted, That all Spirits which shall have been made or distilled in *Scotland* or *Ireland* respectively, and removed from thence into *England*, and which shall not on the Sixteenth Day of *March* One thousand eight hundred and thirty have been sold or disposed of, or if sold and disposed of shall not have been delivered to the Purchaser thereof, and removed from the Legal Quays or Sufferance Wharfs or other Place of landing, and the Duties whereon shall not have been fully paid and satisfied, shall be liable to the said additional Duty of Sixpence hereby imposed; and the same shall be paid by the Proprietor of such Spirits, or the Person in whose Custody or Possession the same shall, on the Sixteenth Day of *March* One thousand eight hundred and thirty, or at any Time afterwards, be found.

As to Spirits made in Scotland or

III. And be it further enacted, That all Spirits which shall have been made and distilled and warehoused in *Scotland* and *Ireland*

 respectively,

respectively, and which shall, before the Sixteenth Day of *March* or Fifteenth Day of *June* One thousand eight hundred and thirty respectively, have been sold and disposed of by the Distiller thereof, but shall not have been delivered to the Purchaser, but have remained and been taken an Account of in any Warehouse, shall be and the same are hereby declared to be liable to the said additional Duties of Two-pence and Four-pence for every Gallon thereof respectively hereby imposed; and the Commissioners, Collectors, and Officers of Excise are hereby authorized and required to demand and receive the said additional Duties before the Delivery of any such Spirits from the Warehouse in which the same shall have been or shall be warehoused; and in case any such Spirits which shall have been so warehoused shall, after the said Fifteenth Day of *March* or Fifteenth Day of *June* One thousand eight hundred and thirty respectively, have been delivered from the Warehouse, it shall and may be lawful for the Commissioners of Excise, and they are hereby authorized and empowered, to collect, recover, and receive the said additional Duties hereby imposed, from the Distiller or Proprietor of such Spirits, by the same Ways, Means, Powers, and Authorities as any other Duties of Excise may by any Act or Acts be collected, recovered, and received; and if any Distiller or Proprietor of any such Spirits shall have been or shall be charged with, and shall have paid or shall pay, the said additional Duties or any Part thereof, it shall and may be lawful for such Distiller or Proprietor to recover the Amount so paid from the Purchaser of the Spirits in respect of which such Distiller or Proprietor shall have been or shall be charged, and shall have paid or shall pay the said additional Duties.

Ireland, and sold, but not delivered at the Periods herein mentioned.

IV. And be it further enacted, That the said additional Duties hereby imposed shall be under the Management of the Commissioners of Excise for the Time being, and the same shall and may be respectively raised, levied, collected, recovered, paid, and applied in such and the like Manner, and in or by the same Means, Ways, or Methods, by which the former Duties of Excise for or in respect of Spirits were or might be raised, levied, collected, recovered, paid, and applied in *England*, *Scotland*, and *Ireland* respectively; and all and every Act or Acts relating to the Duties of Excise, and all and every Fine, Penalty, or Forfeiture of any Nature or Kind whatsoever 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, in force immediately before the passing of this Act, and the several Clauses, Powers, and Directions therein contained, shall and the same respectively are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in execution for and in respect of, the several additional Duties of Excise by this Act imposed, in as full and ample Manner, to all Intents and Purposes whatsoever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Penalties, or Forfeitures were particularly repeated and re-enacted in the Body of this Act.

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

V. And whereas Contracts may have been made before the Sixteenth Day of *March* One thousand eight hundred and thirty or before the said Fifteenth Day of *June* One thousand eight hundred and thirty respectively,

Remedy for Contracts.

respectively, by licensed Distillers and Makers of Spirits, and other Persons, for Spirits to be delivered after those Days on which the additional Duties hereby imposed will attach; be it therefore enacted, That all and every such licensed Distillers and Makers of Spirits, and other Persons, who shall have sold any such Spirits before the Sixteenth Day of *March* or Fifteenth Day of *June* One thousand eight hundred and thirty, on which the additional Duties hereby imposed shall be charged, shall be allowed to add such Money as will be equivalent to the additional Duties by this Act imposed for or in respect of such Spirits to the Price thereof, and shall be entitled by virtue of this Act to demand, recover, and be paid the same accordingly; or it shall be at the Option of any such Distiller or Maker of Spirits, or other Person, having entered into any such Contract for the Delivery of Spirits, or of the Purchaser thereof, before the Delivery and Receipt of such Spirits, to declare the Contract null and void, and the same shall be and is hereby made null and void accordingly.

All Spirits on which the additional Duties are hereby imposed made liable, and may be seized and sold for Default.

VI. And be it further enacted, That all Spirits on which the said additional Duties are hereby imposed, and all Spirits which on the Sixteenth Day of *March* and Fifteenth Day of *June* One thousand eight hundred and thirty respectively, or at any Time afterwards, shall be or be found in the Stock, Custody, or Possession of any Distiller or other Person liable to the Payment of any of the said additional Duties hereby imposed, or in the Custody or Possession of any other Person or Persons in Trust for or to the Use of any such Distiller or other Person or Persons so liable, shall and the same are hereby made subject and liable to the Payment of so much of the said additional Duties, or any Arrear thereof, as they may be respectively liable to under the Provisions of this Act, and shall and may be seized, taken, and sold for Payment thereof, under the Powers or Authorities given by any Act or Acts for the Recovery and enforcing the Payment of any Duties of Excise.

Act may be altered this Session.

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

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