Short title.

2. This Act may be cited for all purposes as the Land Law (Ireland) Act, 1888; and the Land Law (Ireland) Act, 1887, shall be read as if this Act were incorporated therein.

CHAPTER 14.

An Act to grant a Duty of Customs on Wine imported in bottle, and to make provision in relation thereto.

[28th June 1888.]

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 necessary supplies to defray Your Majesty's public expenses and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the duty herein-after 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:

Short title.

1. This Act may be cited as the Customs (Wine Duty) Act, 1888.

Duty on sparkling wine in bottle. 51 & 52 Vict. c. 8.

2. Instead of the duties on wine imposed by the Customs and Inland Revenue Act, 1888, there shall from and after the passing of this Act on wine imported in bottle be charged and paid the duty following, that is to say:—

Sparkling wine imported in bottle - - the gallon 2*s.* 6*d.*

The duty imposed by this Act is to be paid in addition to the duty in respect of alcoholic strength payable under the Customs Amendment Act, 1886.

49 & 50 Vict. c. 41.

Reduction of duty.

3. Where it is proved to the satisfaction of the Commissioners of Customs that the market value of any such wine imported in bottle does not exceed fifteen shillings the gallon, the duty imposed by this Act shall be reduced to one shilling the gallon.

When claim to be made and proved and on what value.

4. The claim for such reduction shall, as regards any wine imported after the passing of this Act, be made and proved at the time of importation, and upon the then market value, and, as regards any wine now in bonded warehouse, within a month after the passing of this Act, upon the then market value.

In the case of wine warehoused either before or after the passing of this Act, the right to reduction shall, where proved as aforesaid, be recorded in favour of the wine in such manner as the said Commissioners shall direct. The said Commissioners may require that no consignment or parcel or invoice of wine as to which a claim is made under this section shall include wine of different values.

Nature of proof.

5. The proof required under this Act shall be based upon and supported by such evidence from certificates or Customs documents, or trade documents or accounts, and such declarations, statutory or

otherwise, as the said Commissioners may in any case require or prescribe.

Power to buy for the Crown.

6. If the said Commissioners, in any case where reduction of duty is claimed, fail to be satisfied that the wine does not exceed the value herein-before specified, and their decision is objected to by the importer, they may, in their discretion, take such wine for the use of the Crown, to be dealt with as seized goods, paying to the importer therefor at the rate of fifteen shillings the gallon.

Penalty with reference to 39 & 40 Vict. c. 36.

7. To knowingly obtain or attempt to obtain, by any means whatever, in respect of wine exceeding the value herein-before specified, the reduction of duty allowed by this Act, shall be deemed to be a fraudulent evasion or attempt at evasion of duties of Customs under section one hundred and eighty-six of the Customs Consolidation Act, 1876, and shall be punishable accordingly, and the wine shall be liable to forfeiture. This and the preceding section shall be read as if they were part of the said Customs Act.

Definition of market value.

8. The expression "market value" shall mean as follows:—

(*a.*) As regards wine purchased and imported by the consumer, the price actually paid or contracted to be paid by him, where the wine is contained in reputed quart bottles of six to the gallon, and where the wine is contained in bottles of any other capacity, the price which he would pay for it if contained in such reputed quart bottles, exclusive, in either case, of duties of Customs, but including freight and all other charges:

(*b.*) As regards wine imported in any other way, the price which it would realise if sold in bond at the port of importation, in reputed quart bottles of six to the gallon.

Collectors of Customs to take declarations. 5 & 6 Will. 4. c. 62.

9. For the purpose of facilitating declarations under this Act, the collector or other principal officer of Customs at any port shall be deemed to be an officer authorised by law to administer an oath within the meaning of section eighteen of the Statutory Declarations Act, 1835.

As to medicated wine. 49 & 50 Vict. c. 41.

10. Where any wine liable as such to the duty of Customs on wine under the said Customs Amendment Act, 1886, is, nevertheless, wine of a character usually sold as medicated or medicinal wine, and labelled as such, such wine shall not be liable to the additional duty imposed by this Act. The question whether any wine is or is not of such a character shall be decided by the said Commissioners.

Repeal.

11. Section three of the Customs and Inland Revenue Act, 1888, is hereby repealed.

CHAPTER 15.

An Act to make certain Amendments in the Law consequential on the passing of the National Debt (Conversion) Act, 1888. [28th June 1888.]

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: