ANNO QUARTO & QUINTO

# GULIELMI IV. REGIS.

**********************************************************

## CAP. LXXV.

## An Act to repeal the Duties on Spirits made in *Ireland*, and to impose other Duties in lieu thereof; and to impose additional Duties on Licences to Retailers of Spirits in the United Kingdom.

[14th *August* 1834.]

WHEREAS it is expedient to repeal the Duties payable in respect of Spirits made or distilled in or warehoused in *Ireland*, and to impose other Duties in lieu thereof, and to impose additional Duties on Licences to be taken out by Retailers of Spirits in the United Kingdom: 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 First Day of *September* One thousand eight hundred and thirty-four all the Duties of Excise on Spirits made in or warehoused in *Ireland* shall cease and determine, and be no longer paid or payable, save and except in all Cases relating to the suing for, levying, and recovering of any Arrear thereof, or any Fine, Penalty, or Forfeiture which shall have been incurred before the said First Day of *September* One thousand eight hundred and thirty-four.

From and after 1st September 1834 Duties on Spirits made in or warehoused in Ireland repealed.

II. And be it further enacted, That from and after the said First Day of *September* One thousand eight hundred and thirty-four, in lieu of the said Duties of Excise so by this Act repealed, there shall be raised, levied, and collected and paid the Duties of Excise following; (that is to say,)

New Duties in lieu of Duties repealed.

For and upon every Gallon of Spirits of the Strength of Hydrometer Proof which shall be made or distilled in *Ireland*, or which shall be warehoused in *Ireland*, and taken out for Consumption, the Sum of Two Shillings and Four-pence, and so in proportion for any greater or less Degree of Strength, or any greater or less Quantity:

For and upon every Gallon of Spirits of such Strength as aforesaid which shall be made or distilled in *Ireland*, and which shall be or shall have been warehoused there free of Duty, and which shall be taken out of Warehouse for Removal into *Scotland* for Consumption,

tion, the Sum of Three Shillings and Four-pence, and so in proportion for any greater or less Degree of Strength, or any greater or less Quantity:

For and upon every Gallon of the like Spirits which shall be taken out of Warehouse for Removal to *England* for Consumption the Sum of Seven Shillings and Sixpence, and so in proportion for any greater or less Degree of Strength, or any greater or less Quantity.

Duties now granted to be raised and levied in the same Manner as former Duties.

III. And be it further enacted, That the said Duties of Excise hereby imposed shall be respectively raised, levied, collected, recovered, accounted for, and paid in such and the like Manner, and in and by any or either of the general or special Ways, Means, or Methods by which the former Duties of Excise hereby repealed were or might have been raised, levied, collected, recovered, accounted for, and paid; and every Pain, Penalty, Fine, and Forfeiture for any Offence whatever committed against or in breach of any Act or Acts on and immediately before the passing of this Act, and for securing the Revenue of Excise or other Duties under the Management of the Commissioners of Excise respectively, or for the Regulation or Improvement thereof, and the several Clauses, Powers, and Directions therein contained, shall and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in execution for and in respect of the said Duties of Excise hereby charged, in as full and ample a Manner to all Intents and Purposes as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Pains, Penalties, and Forfeitures were particularly repeated and re-enacted in this Act.

Spirits may be removed from Warehouse in Scotland to Ireland, and when taken out for Consumption to be charged with a Duty of 2*s.* 4*d.* per Gallon.

IV. And whereas by reason of the Repeal of the Duties of Excise now payable on Spirits made or distilled in *Ireland*, and the Imposition of the other Duties of Excise in lieu thereof, the Duties on Spirits made or distilled in or warehoused in *Ireland* will be of a less Amount than the Duties of Excise payable in *Scotland* on Spirits made or distilled in *Scotland*, and it is therefore requisite to provide Regulations for the Removal of Spirits from *Scotland* into *Ireland*, and from *Ireland* into *Scotland*; be it therefore enacted, That from and after the said First Day of *September* One thousand eight hundred and thirty-four it shall be lawful to remove any Spirits from any Warehouse in which the same may be warehoused in *Scotland* to any Warehouse approved of by the Commissioners of Excise in *Ireland*, under the same Regulations and in the same Manner as may now be done by Law; and all such Spirits so removed and warehoused in *Ireland* shall, when taken out of Warehouse for Consumption in *Ireland*, be charged with the said Duty of Two Shillings and Four-pence *per* Gallon.

Removal of Spirits from Ireland to Scotland to be made under same Regulations as Spirits are removed from Ireland or Scotland to England. 6 G. 4. c. 80.

V. And be it further enacted, That all Spirits shall be removed from *Ireland* into *Scotland* under the Rules, Regulations, Restrictions, and Provisions for removing Spirits from *Scotland* or *Ireland* into *England* contained in an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to repeal the Duties payable in respect of Spirits distilled in* England, *and of Licences for distilling, rectifying, or compounding such Spirits, and for the Sale of Spirits, and to impose other Duties in lieu thereof, and to provide other Regulations for the Collection of the said Duties, and for the Sale of Spirits, and for the warehousing of such Spirits without Payment of Duty for Exportation*, respect being had to the different Amount of Duty

Duty which shall be payable in *Scotland;* and all Enactments, Provisions, Restrictions, Rules, and Regulations in the said Act contained regulating the Removal of Spirits from *Scotland* or *Ireland* into *England*, together with all Pains, Penalties, Fines, and Forfeitures relating thereto, shall be in full Force and Effect, and be applied and enforced with respect to the Removal of Spirits from *Ireland* to *Scotland*, Reference being had to the different Amount of Duty, as fully and effectually as if the same were repeated and re-enacted in this Act.

Repayment of Malt Allowance not required on Spirits removed.

VI. Provided always, and be it further enacted, That nothing herein contained shall extend or be deemed or construed to extend to require the Repayment of any Malt Allowance on any Spirits distilled from Malt only which may be removed from *Scotland* to *Ireland* or from *Ireland* to *Scotland*.

Additional Duties on Licences for retailing Spirits.

VII. And be it further enacted, That there shall be raised, levied, collected, and paid throughout the United Kingdom the additional Rates and Duties of Excise following; (that is to say,)

Upon every Excise Licence to be taken out after the Tenth Day of *October* One thousand eight hundred and thirty-four by any Retailer of Spirits in *Great Britain* and *Ireland*, if the Dwelling House in which such Retailer shall reside or retail such Spirits shall not, together with the Offices and Premises therewith occupied, be rented or valued at a Rent of Ten Pounds *per Annum* or upwards, an additional Duty of One Pound and One Shilling:

If the same shall be rented or valued as aforesaid at Ten Pounds *per Annum* or upwards, and under Twenty Pounds, Two Pounds and Two Shillings:

If at Twenty Pounds and under Twenty-five Pounds, Three Pounds and Three Shillings:

If at Twenty-five Pounds and under Thirty Pounds, Three Pounds Thirteen Shillings and Sixpence:

If at Thirty Pounds and under Forty Pounds, Four Pounds and Four Shillings:

If at Forty Pounds and under Fifty Pounds, Four Pounds Fourteen Shillings and Sixpence:

If at Fifty Pounds *per Annum* or upwards, Five Pounds and Five Shillings.

And all such additional Duties shall be raised, levied, collected, recovered, accounted for, and paid in the same Manner, and under the same Provisions, Enactments, Pains, Penalties, and Forfeitures, as the Duties granted and imposed by an Act passed in the Sixth Year of the Reign of His Majesty King *George* the Fourth, intituled *An Act to repeal several Duties payable on Excise Licences in* Great Britain *and* Ireland, *and to impose other Duties in lieu thereof, and to amend the Laws for granting Excise Licences*, are raised, levied, collected, recovered, accounted for, and paid. 6 G. 4. c. 81.

Spirit Licences of Grocers in Ireland not to be affected.

VIII. Provided always, and be it further enacted, That nothing herein contained shall extend to impose any additional Duty on any Licence to retail Spirits to be taken out by any Person in *Ireland* duly licensed to trade in, vend, and sell Coffee, Tea, Cocoa Nuts, Chocolate, or Pepper, and not selling Spirits to be consumed in the House or Premises of such Retailer.

All Houses licensed at the passing

IX. And whereas by the said herein-before mentioned Act of the Sixth Year of the Reign of His said late Majesty the Rates of Duty

or

of this Act to continue to be deemed of the same Value so long as the present Persons hold them, and the Premises remain unaltered;

on Excise Licences taken out by Retailers of Beer, having the Authority of Justices of Peace to keep a common Inn, Alehouse, or Victualling House, and of Spirits, in *Great Britain*, were fixed and ascertained by the Rent or Value at which the House and Premises occupied or used by such Retailers were rated under the Authority of any Act or Acts of Parliament for granting Duties on inhabited Houses, and by an Act passed in this present Session of Parliament the said Duties on inhabited Houses are repealed, whereby it has become necessary to make Provision for ascertaining the Rent or Value of Houses and Premises in respect of which such Licences shall hereafter be taken out; be it therefore enacted, That every House and Premises in respect of which any Person shall be licensed as such Retailer of Beer or Spirits at the Time of the passing of this Act shall continue to be deemed of the same Rent or Value at which the same was assessed, and in respect of which the Licence Duty was paid on the last taking out or Renewal of the Licences by such Person, so long as such Person shall continue to hold the same, and to renew his Licences in respect thereof, and so long as such House and Premises shall remain unaltered; and in case of any such Person quitting such House and Premises, or of any Alteration therein, and in all Cases hereafter in which any such Licence or Licences shall be applied for in respect of any House or Premises not licensed at the passing of this Act, the Rent or annual Value of the House and Premises in respect of which such Licence or Licences shall be applied for shall be ascertained in the Manner and by the Means and Method prescribed by the said Act of the Sixth Year of His said late Majesty's Reign, where Houses and Premises were not so rated to the Duty on inhabited Houses; and the Rates of Licence Duty shall be fixed and paid in conformity thereto according to the Amount of Duty by the said recited Act and this Act imposed.

afterwards, the annual Value shall be ascertained by the Means prescribed by recited Act of 6 G. 4.

Licences under 9 G. 4. c. 47. for the Sale of exciseable Commodities on board Passage Vessels may be granted by Commissioners of Excise or their authorized Officer.

X. And whereas an Act was passed in the Ninth Year of the Reign of His late Majesty King *George* the Fourth, for regulating the Retail of exciseable Articles and Commodities to Passengers on board of Passage Vessels from one Part to another of the United Kingdom, and by an Omission in the said Act no Power is given to any Officer of Excise, or any other Persons than the Commissioners of Excise, to grant the Licences thereby authorized to be granted, whereby great Inconvenience and Delay is occasioned to Persons desirous of obtaining such Licences; for Remedy whereof be it further enacted, That all Licences to be granted under the said Act, or any other Act relating to the Revenue of Excise, may be granted by the Commissioners of Excise, or by any Officer or Officers of Excise who shall be authorized by the Commissioners of Excise to grant the same, and all Licences granted by any Officer or Officers so authorized shall be good, valid, and effectual; any thing in any Act contained to the contrary notwithstanding.

Act may be altered this Session.

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

LONDON: Printed by GEORGE EYRE and ANDREW SPOTTISWOODE, Printers to the King's most Excellent Majesty. 1831.