Anno tricesimo secundo

Georgii II. Regis.

An Act for further regulating the Power of taking Samples of Foreign Spirituous Liquors by the Officers of Excise; and also for impowering the Traders to take such Samples before the Duties are charged.



WHEREAS by a Clause in an Act of Parliament passed in the last Session of Parliament, intituled, An Act for continuing certain Laws therein mentioned relating to *British* Sail Cloth, and to the Duties payable on Foreign Sail Cloth; and to the Allowance upon the Exportation of *British* made Gunpowder; and to the Encouragement of the Trade of the Sugar Colonies in *America*; and to the Landing of Rum or Spirits of the *British* Sugar Plantations, before the Duties of Excise are paid thereon; and for regulating the Payment of the Duties on Foreign Exciseable Liquors; and for the Relief of *Thomas Watson*, with regard to the Drawback on certain *East India* Callicoes; and for rendering more commodious the new Passage leading from *Charing Cross*, in order to enable the Gaugers or Officers of Excise the better to ascertain the Proof of all Foreign imported Liquors liable to the Duties of Excise, it was enacted, That it should be lawful to and for the

Preamble, reciting Clause in Act 31 *Geo.* III.

Gaugers or Officers of the Excise at any Time or Times to take a Sample or Samples (not exceeding One Quart in the Whole) out of each of the Casks, or other Package, containing such Foreign Spirituous Liquors, paying for such Sample or Samples of Liquors after the Rate of Sixteen Shillings per Gallon: And whereas the taking so great a Quantity as a Quart out of each of the said Casks, or other Package, is unnecessary, and the paying for the same at the before-mentioned Rate will be detrimental to the Revenue: And whereas till of late the Importers or Proprietors of such Foreign Spirituous Liquors, or their Factors or Agents, were permitted to take a Sample out of each Cask, or other Package, and to land such Sample without paying any Duty for the same, by Means whereof they were enabled to, and did for the most Part, sell such Foreign Spirituous Liquors whilst on Shipboard: And whereas for some Time last past, such Permission hath, in many Instances, been refused, which hath proved a great Inconvenience to the said Trade: For Remedy whereof it is hereby 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 it shall and may be lawful for the Gaugers or other Officers of Excise, at any Time before the Gauging, to take a Sample or Samples, not exceeding Half a Pint in the Whole, out of each of the Casks, or other Package, containing such Spirituous Liquors, without paying for the same; and that it shall and may be lawful for the Importers or Proprietors of such Foreign Spirituous Liquors, their Factors or Agents, to take, in the Presence of One or more of the Gaugers or other Officers of Excise, a Sample or Samples, not exceeding Half a Pint in the Whole, out of every Cask, or other Package, containing such Spirituous Liquors, whilst the same shall be on Shipboard, and before the Landing thereof, and to land such Sample or Samples, without paying any Duty for the same.

Gaugers, &c. impowered to take Samples [illegible] Spirituous Liquors, not exceeding Half a Pint, out of each Cask;

and Importers, &c. allowed to take a like Quantity as Samples also, before the Landing thereof;

Provided nevertheless, That still it shall and may be lawful for the said Officers of Excise to take the like Sample or Samples, not exceeding Half a Pint in the Whole, out of each Cask, or other Package, containing such Spirituous Liquors, in any Shop, Warehouse, or other Place, belonging to any Dealer in the same, paying for such Sample or Samples (if demanded) according to the Market Price Liquor of the like Quality shall be sold for at the Time such Sample or Samples shall be taken.

Officers may also take like Samples, after the Landing and being lodged in Warehouses, &c. paying for the same,

FINIS.