Anno quarto

Georgii III. Regis.

CAP. VII.

An Act to explain and amend ſuch Part of an Act made in the laſt Seſſion of Parliament, (intituled, *An Act for granting to His Majeſty ſeveral additional Duties upon Wines imported into this Kingdom, and certain Duties upon all Cyder and Perry, and for raiſing the Sum of Three millions five hundred thouſand Pounds, by way of Annuities and Lotteries to be charged on the ſaid Duties*) as relates to Cyder and Perry made in this Kingdom.

WHEREAS by an Act made in the laſt Seſſion of Parliament, intituled, An Act for granting to His Majeſty ſeveral additional Duties upon Wines imported into this Kingdom, and certain Duties upon all Cyder and Perry, and for raiſing the Sum of Three millions five hundred thouſand Pounds, by way of Annuities and Lotteries to be charged on the ſaid Duties; a Duty of Four Shillings per Hogſhead was, from and after the Fifth Day of July, One thouſand ſeven hundred and ſixty three, grant-

Preamble, reciting Clauſes in the Cyder Act of the laſt Seſſion.

b

ed upon all Cyder and Perry which should be made in Great Britain, to be paid by the Maker thereof, over and above all other Duties then payable for Cyder or Perry: And it was thereby directed, that the Amount of the said Duty should be paid within the Space of Six Weeks, to be computed from the Time of making the Charge, in Manner therein mentioned, by the Officer or Officers of Excise; and all Makers of Cyder and Perry were thereby authorized to compound for the said Duty, after the Rate therein mentioned, in respect of the Cyder and Perry to be consumed in their own private Families only, in such Manner, with such Exemptions, Privileges, and Advantages, and under such Regulations, as are in the said Act allowed and provided: And whereas it would be a great Relief to the Persons subject to the said Duty, or to the Composition in lieu thereof, many of whom are industrious Persons with large Families, if the Time for Payment of the said Duty were enlarged, and the Composition of Five Shillings, authorized to be made by the said Act, were lowered; 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 Fifth Day of July, One thousand seven hundred and sixty four, in lieu and instead of the Time of Six Weeks, limited by the said Act for the Payment of the said Duty on Cyder and Perry, the Space of Six Calendar Months shall be and is hereby allowed for the Payment of the said Duty, to be computed from the Time of making the Charge thereof; and the said Duty shall, from and after the Expiration of the said Six Months, be recovered and levied in such Manner, as the same could or might have been recovered and levied by virtue of the said former Act, at or after the Expiration of the said Time therein limited for Payment thereof.

The Time limited by the former Act for Payment of the Duties, extended to 6 Months;

when they may be recovered and levied, as thereby directed.

And be it further enacted by the Authority aforesaid, That from and after the Fifth Day of July, One thousand seven hundred and sixty four, when any Person, being a Maker of Cyder or Perry within this Kingdom, shall be desirous of compounding for the said Duty on Cyder and Perry to be consumed in the private Family of such Person only, it shall be lawful for the Commissioners of Excise for the time being in England and Scotland respectively, as the Case may be, or the major Part of such respective Commissioners, or such Person or Persons as they, or the major Part of them, shall respectively appoint for that Purpose, and, in Default of such Appointment,

In lieu of the former Composition,

Officers of Excise are authorized to compound with private Families,

pointment, then for the Collector and Supervisor for the District and Division within which the Person desiring to make such Composition doth or shall inhabit (and the said Commissioners of Excise, and the Persons to be appointed by them, and in Default thereof such Collector and Supervisor as aforesaid, are hereby respectively required) upon receiving from such Person an exact List, signed by him or her, of the several Persons of the Age of Eight Years and upwards whereof his or her Family consists (specifying their Christian and Surnames therein) to compound and agree with every Person so delivering in such List, for and in lieu of the Duty of Four Shillings granted by the said Act on Cyder and Perry to be consumed in his or her own private Family only, at the Rate of Two Shillings per Annum for each Person which shall be mentioned in such List, in lieu and instead of the Composition of Five Shillings authorized to be made by the said Act; which Composition, after the Rate of Two Shillings as aforesaid, shall last for One Year, and be renewed annually; and the Money arising thereby shall be paid down at the respective Times of making the Composition: And in case the Family of any Person making the Composition shall be increased at any Time during the Year compounded for, then every Person whose Family shall be so increased shall deliver in an additional List, containing the Names of the several Persons of the Age of Eight Years and upwards added to the Family, and shall then also pay down a proportionable Composition for the Persons so added; videlicet, Two Pence for each Calendar Month that shall be unexpired of the Year for which his or her Composition was made, for each and every Person so added; and in like Manner fresh Lists shall be delivered, and Compositions made accordingly every Year; and that the Monies arising by the said Compositions shall be applied in such Manner, and for such Purposes, as the Duties granted by the said Act were thereby directed to be applied: And all Parts of the said Act (not hereby altered) relating to the Compositions thereby authorized to be made for the said Duty, and also to the Persons compounding in pursuance of the Power thereby given, and for preventing and punishing all Frauds with respect to the said Compositions, and for securing the said Duty, shall take Effect, and be in full Force, applied, and put in Execution, with respect to the Composition hereby allowed to be made, and to all Persons compounding under the Authority of this Act, and for preventing and punishing all Frauds in relation thereto,

at the Rate of 2*s. per* Head *per Annum*, for each Person of 8 Years old and upwards, in the Lists delivered in to them.

Composition to be renewed annually;

and in case of an Increase in the Family during the Year, an additional List is to be given in, and 2*d. per* Month paid for every Person added, during the subsisting unexpired Term of such Year.

Compositions to be applied as the Duties.

Other Parts of the recited Act relating to Compositions, continued in Force.

and for securing the said Duty, as fully and effectually, to all Intents and Purposes, as if such Parts of the said Act were herein specially repeated, re-enacted, and applied to this present Act.

Makers of Cyder at other Presses than their own, not being Compounders, are to enter their Names at the next Office of Excise, 10 Days previous to such making;

And be it further enacted by the Authority aforesaid, That from and after the Fifth Day of July, One thousand seven hundred and sixty four, all and every Person and Persons, not being a Compounder or Compounders, who shall intend to make any Cyder or Perry at or with any Mill, Press, or other Utensil whatsoever, not being the Property of such Person or Persons, but of any other Person or Persons, whether compounding or not compounding for the said Duty, shall, Ten Days at the least before he, she, or they shall begin to make Cyder or Perry, make a true and particular Entry in Writing, at the Office of Excise next to the Place where such Cyder or Perry shall be intended to be made, of his, her, or their respective Name or Names; and

together with the Mills, and Owners thereof; and the Cellars or Storehouses for keeping such Cyder.

of every Mill, Press, and other Utensil so intended to be employed; and of the Name or Names of the Owner or Owners thereof; and also of every Storehouse, Warehouse, Cellar, or other Place wherein such Maker or Makers intend to lay or keep such Cyder or Perry:

Penalty of their using any unentered Mill, Storehouse, &c. 25*l.*

And if any such Maker or Makers shall make use of any other Mill, Press, or Utensil, Storehouse, Warehouse, Cellar, or other Place whatsoever, either for the making, laying, or keeping, any Cyder or Perry, without having made such Entry as aforesaid, or an Entry thereof, in pursuance of the said former Act, he, she, or they shall respectively forfeit and lose the Sum of Twenty five Pounds for every such Offence: And all and every

Officers to have free Access to the said Mills, Storehouses, &c. in the Day-time,

the Officers of Excise shall, at all Times in the Day-time, be permitted, upon their Request, to enter the Millhouse, Storehouse, Warehouse, Cellar, and all other Places whatsoever used by any such Maker or Makers as aforesaid, either for the making, laying, or keeping of Cyder or Perry, of which Notice shall or ought to

to gauge the Cyder, &c. to make and report the Charge,

have been given in pursuance of this Act; and to gauge and take an Account of all the Cyder or Perry which shall be there found, and shall thereof make Return or Report in Writing to the respective Commissioners of Excise in Great Britain, or such other Person or Persons as they shall respectively appoint to receive the same, leaving a true Copy of such Report in Writing

leaving a Copy with the Maker;

under his or their Hand or Hands, with or for such Maker or Makers of Cyder or Perry; and such Report or Return of the said Officer or Officers shall be a

Charge

Charge upon such Maker or Makers of Cyder or Perry; and the Amount of the Duties thereby charged shall be paid by such Maker or Makers respectively, within such Time as is by this Act appointed.

who is to pay the Duty according to such Charge.

Provided always, and be it further enacted by the Authority aforesaid, That from and after the said Fifth Day of July, no Owner or Proprietor whatsoever of any Mill, Press, or other Utensil for the making of Cyder or Perry, which shall be let out or lent to any other Person for the Purpose of making Cyder or Perry, shall be obliged to give any Notice of the letting or lending such Mill, Press, or other Utensil, or of the making Cyder or Perry therewith, by the Person to whom the same shall be so let or lent; any thing in the said former Act contained to the contrary thereof in any wise notwithstanding.

Proprietors of Cyder Mills, &c. so lent out, not obliged to give Notice thereof.

And, for the better Accommodation of such Makers of Cyder or Perry, who shall compound for the Duty on Cyder and Perry granted by the said recited Act; be it further enacted by the Authority aforesaid, That from and after the Fifth Day of July, One thousand seven hundred and sixty four, when any such Maker shall intend to sell or dispose of any Cyder or Perry immediately from the Mill Pound's Mouth, or Place where the same shall be made, the Officer of Excise of the Division or Place where such Makers shall reside, shall, and he is hereby required, during the Time of making Cyder or Perry only, and at no other Time, to deliver to, and leave with such Maker, if demanded, in Writing, a sufficient Quantity of Blank Certificates, numbered One, Two, Three, and so on in an arithmetical Progression, to be filled up by such Maker, and subscribed by him or her, who shall express in each of the said Certificates that shall be filled up, the exact Number of Gallons of Cyder or Perry intended to be sent therewith, and the Number of Casks or Package containing the same, and the Place to which, and the Name and Place of Abode of the Persons to whom, such Cyder or Perry is to be sent, and the Time when such Certificate is filled up; which Certificate (provided it accompanies the Quantity of Cyder or Perry mentioned therein) shall be a sufficient Protection for the Removal of such Cyder or Perry, immediately from the Mill Pound's Mouth, or Place where the same shall be made; and that the Officer of Excise, at the same Time that he delivers any Quantity of Blank Certificates to any such Maker as aforesaid, shall also deliver to such Maker a like Quantity of Blank Counterparts of such Cer-

Where the Compounder intends to sell or dispose of Cyder, &c. immediately from the Mill,

the Officer is to deliver to him Blank Certificates and Counterparts for the Purpose,

to be filled up occasionally;

which shall protect the Removal of such Cyder.

Certificates, bearing the same Numbers with the Certificates; and such Maker is hereby required, whenever he fills up the Blanks of any Certificate for the Removal of Cyder or Perry, as aforesaid, at the same Time to fill up and subscribe the Blanks of the Counterpart thereof, in all Particulars agreeable to the Certificate; and such Maker shall, at the Time of the Delivery of the said Blank Certificates and Counterparts, give a Receipt to the Officer of Excise, delivering the same, acknowledging that he or she hath received so many Blank Certificates and the Counterparts thereof numbered as aforesaid; which Counterparts so filled up shall be returned by such Maker to the respective Officer of Excise whenever he shall require the same; and such Maker shall then also shew to the Officer all the Certificates and Counterparts not used or filled up, to the end the Officer may then know what Number of Certificates have been filled up; and such Maker shall, at the respective Times when he or she shall deliver up such Counterparts so filled up, from time to time declare upon Oath (or Affirmation if a Quaker) to be administered by the Supervisor of Excise of the Division or District where such Maker resides, that the several Quantities of Cyder and Perry specified in the several Counterparts so directed to be delivered up, contain the whole Quantities of Cyder and Perry which he or she shall have sold or disposed of, from his or her Mill Pound's Mouth, or Place where the same was made: And the respective Officers of Excise within their several Divisions are hereby required, from time to time, from the several Counterparts of such Certificates so filled up, sworn to, and delivered as aforesaid, to make Returns or Reports in Writing, of the several Quantities of Cyder and Perry sold or disposed of as aforesaid by every such Maker respectively, to the respective Commissioners of Excise in Great Britain, or such other Person or Persons as they shall respectively appoint to receive the same, leaving true Copies of such Report in Writing, under his or their Hand or Hands, with or for such respective Maker; and such Returns or Reports of the said Officer or Officers, shall be the Charges upon such respective Makers of Cyder or Perry; and the Amount of the Duties thereby charged, shall be paid respectively by such Makers to the respective Collectors of Excise, within whose Collection such Makers shall dwell and inhabit, or to such other Person or Persons as the said respective Commissioners of Excise shall respectively appoint to receive the same, within the Space of Six Calendar Months, to be computed from the Time of making such Charge:

The Counterpart to be filled up and signed, at the same Time with the Certificate; and to be returned to the Officer.

Receipt to be given for the Certificates.

The Certificates and Counterparts not used, to be produced when called for.

The Quantities sold, &c. and certified for, to be verified on Oath.

Returns to be made, and Duties charged, from the Counterparts.

Copy to be left with the Maker,

who is to pay the Duty accordingly within 6 Months from thence.

And if any such Maker of Cyder or Perry shall neglect or refuse to deliver to the Officer of Excise, when required, all the Counterparts of Certificates then filled up, or to declare upon Oath or Affirmation as aforesaid, or to shew to the Officer all the Certificates and Counterparts not used or filled up, or shall sell or dispose of more Cyder or Perry from the Mill Pound's Mouth or Place of making, than is mentioned in such Counterparts so delivered up, or shall fraudulently insert in the Blank of either Counterpart or Certificate, a greater or less Quantity of Cyder or Perry than is really sent with such Certificate; every such Maker offending in any of the said Cases, for every such Offence shall respectively forfeit and lose the Sum of Twenty five Pounds; and that no Certificate to be filled up by any such Maker, shall be in Force for the Removal of Cyder or Perry immediately from the Mill Pound's Mouth or Place of making, but between the First Day of September and the Thirty first Day of December, in each Year; and that every such Maker shall, every Year, within Ten Days next after the Thirty first Day of December in each Year, deliver, or cause to be delivered, to the Officer of Excise of the Division or Place where he or she resides, all the Blank Certificates and Counterparts thereof which have not been filled up by such Maker; and if any such Maker of Cyder or Perry shall neglect or refuse, by the Space of Ten Days next after the Thirty first Day of December, in any Year, to deliver, or cause to be delivered, to the proper Officer of Excise, all the Blank Certificates and Counterparts thereof which have not been filled up by such Maker, every such Maker shall, for every such Offence respectively, forfeit and lose the Sum of Twenty five Pounds.

Maker not complying with these Regulations, or being guilty of any Fraud, to forfeit 25*l.*

Certificates for Removal of Cyder from the Mill, to be in Force, but between 1 *Sept.* & 31 *Dec.* yearly.

Blank Certificates and Counterparts to be delivered up within 10 Days after,

on Penalty of 25*l.*

And be it further enacted by the Authority aforesaid, That if, from and after the said Fifth Day of July, any Person or Persons whatsoever shall assault, oppose, molest, or hinder, any Officer or Officers of Excise in the due Execution of any of the Powers or Authorities given and granted by this Act; all and every the Party or Parties so offending shall, for every such Offence respectively, forfeit and lose the Sum of Fifty Pounds.

Penalty of obstructing an Officer in his Duty 50*l.*

And be it further enacted by the Authority aforesaid, That if any Officer of Excise shall refuse or wilfully neglect to leave a true Copy of his Report in Writing, with the Maker or Makers of Cyder and Perry, as this or the said former Act direct, or to grant a Certificate for the Removal of any Cyder or Perry, upon reasonable Request made for that Purpose; or if any Maker of Cy-

Officers not doing their Duty in any of the Premises,

der and Perry authorized and impowered by this present Act to compound and agree for and in lieu of the Duty granted by the said former Act, shall offer to make such Composition and Agreement, and if such Officer of Excise, shall refuse or wilfully neglect to accept such Composition and Agreement as this present Act directs; every such Officer of Excise so refusing or wilfully neglecting, shall, forfeit 40*s.* for each Refusal or Neglect, forfeit and Pay the Sum of Forty Shillings; which Forfeiture and Penalty shall and may be sued for, levied, recovered, and applied, in like Manner as the other Forfeitures and Penalties imposed by this or the said former Act, may be sued for, levied, recovered, and applied.

Recovery and Disposition of the Penalties. And be it further enacted by the Authority aforesaid, That the several Penalties imposed by this Act, shall and may be sued for, recovered, levied, mitigated, and disposed of, by the same Ways, Means, and Methods, and in the same Proportions as any Penalty imposed by the said recited Act may be sued for, recovered, levied, mitigated, or disposed of.

And be it further enacted by the Authority aforesaid, That if any Person or Persons shall at any Time or Times be sued, molested, or prosecuted for any Thing by him, her, or them done or executed in pursuance of or by Colour of this Act, or of any Matter or Thing in this Act contained, such Person or Persons shall and General Issue. may plead the General Issue, and give this Act, and the Special Matter, in Evidence, in his, her, or their Defence or Defences; and if afterwards a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs shall become nonsuited, or discontinue his, her, or their Action or Prosecution, or Judgement shall be given against him or them upon Demurrer, or otherwise; then such Defendant or Defendants shall have Treble Costs. Treble Costs awarded to him, her, or them, against such Plaintiff or Plaintiffs. 8

FINIS.