


ANNO QUADRAGESIMO QUINTO

# GEORGII III. REGIS.

## CAP. CIV.

**An Act to continue, until the Twenty-ninth Day of *September* One thouſand eight hundred and ſix, and amend ſeveral Acts for regulating and ſecuring the Collection of the Duties on Spirituous Liquors diſtilled in *Ireland*, and the warehouſing of ſuch Spirits for Exportation.** [10th *July* 1805.]

WHEREAS it is expedient to provide for the better ſecuring the Duties of Exciſe on Spirits diſtilled in *Ireland*, and for encouraging the Exportation of ſuch Spirits, by warehouſing the ſame without Payment of Duty; be it 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 no Perſon or Perſons ſhall have, or keep, or make uſe of, any Still or other Utenſil for diſtilling Spirits in *Ireland*, without having firſt obtained a Licence for keeping and uſing the ſame from the Commiſſioners of His Majeſty's Revenue of Inland Exciſe in *Ireland*, in the Form following; (that is to ſay),

No Perſon ſhall keep a Still without Licence from Commiſſioners of Exciſe.

'*A. B.* of is [*or A. B.* and *C. D.* of ] hereby licenſed to have, keep, and make uſe of the Still [*or*, Stills] after mentioned; that is to ſay,

Form of Licence.

'No. 1. A Still, the Body whereof contains Gallons, and which ſaid Still, with the Head thereof, and every Appendage thereto included,

'included, contains Gallons, the Diameter of the ſaid Still at 'the wideſt Part thereof moſt remote from the Bottom, being 'Inches; the Altitude of the ſaid Still from the Centre of the ſaid Dia-'meter to the Bottom being Inches; the Diameter of the 'Bottom of the ſaid Still, taken in an horizontal Line, being 'Inches; and the Diameter of the Bottom of the Neck of the ſaid Still 'being Inches. [*And, in caſe of more than one Still,* Alſo, 'one other Still; (that is to ſay),

'No. II. A Still [*ſpecifying in like Manner every Still diſtinctly, with the Number, Contents, and Dimenſions thereof, for which ſuch Licence ſhall be granted.*] The ſaid Still [*or*, Stills] to be had, kept, and 'uſed in the Diſtillery of the ſaid *A. B.* [*or*, *A. B.* and *C. D.*] ſituate at 'in the Pariſh of in the County [City, *or* 'Town] of

'This Licence to remain in full force until the Twenty-ninth Day of 'September next enſuing the Date hereof. Witneſs my Hand [*or*, our 'Hands] this Day of One thouſand eight hun-'dred and

'*E. F.* Commiſſioner of Excife,

'*or*

'*E. F.*
'*G. H.* } Commiſſioners of Excife.
'*I. K.*

'Witneſs, *L. M.* Secretary to the Commiſſioners of Excife.'

One Licence for Partners.

Provided always, That Perſons in Partnerſhip carrying on the Buſineſs of Diſtilling ſhall not be obliged to take out more than one ſuch Licence.

Minors, being Diſtillers, made liable to this Act.

II. And be it further enacted, That this Act, and all Regulations therein contained, ſhall extend, and be conſtrued to extend, to any Perſon under the Age of Twenty-one Years, in whoſe Name or for whoſe Uſe or Benefit any Diſtillery ſhall be exerciſed, managed, or carried on, and ſuch Perſon ſhall be liable to all Duties of Excife on account of ſuch Diſtillery, and to all Penalties and Forfeitures under this Act, as fully, to all Intents and Purpoſes, as if ſuch Perſon were adult and of full Age.

Mode of eſtimating Contents of Still.

III. And be it further enacted, That, for the Purpoſe of charging the Duty on Spirits, the Content of any Still ſhall be eſtimated according to the Quantity of Liquor which ſuch Still, including the Head and every Appendage to ſuch Head as high as the Steam can aſcend, ſhall be actually capable of containing; and if any Still in the Diſtillery of any Diſtiller ſhall exceed by Four Gallons the Content ſpecified in the Licence to ſuch Diſtiller, as being the Content of ſuch Still, every ſuch Still ſo exceeding in Content ſhall be deemed an unlicenſed Still, and ſhall be forfeited and may be ſeized, and the Perſon or Perſons in whoſe Poſſeſſion the ſame ſhall be found, or who ſhall have uſed the ſame, ſhall forfeit the Sum of Ten Pounds.

Penalty on Still exceeding Content licenſed, Ten Pounds.

Still ſhall be made in certain Proportions.

IV. And be it further enacted, That every Still for diſtilling of Spirits in *Ireland* ſhall be of the Proportions following: The Diameter of ſuch Still, to be taken in the wideſt Part of ſuch Still, and in that Place of ſuch wideſt Part as ſhall be moſt remote from the Bottom of ſuch Still, ſhall be to the Altitude of ſuch Still aſcertained in a perpendicular Line from

from the Centre of the Diameter ſo taken to the Bottom of ſuch Still, in the Proportion of not more than Three to One; that is to ſay, for every Inch of ſuch Altitude, ſuch Diameter ſhall not exceed Three Inches, and ſo in Proportion; and that the Diameter of the Bottom of ſuch Still, to be taken in an horizontal Line, ſhall not be equal to the greateſt Diameter thereof taken as aforeſaid, and ſhall not be leſs than Three-fifths of ſuch greateſt Diameter, nor ſhall the Bottom of any ſuch Still be otherwiſe curved than inwards or towards the Body of ſuch Still.

Deſcription of Stills required to be licenſed ſhall be ſent to the Commiſſioners of Exciſe.

V. And be it further enacted, That before any ſuch Licence ſhall be granted to any Perſon to have, keep, or make uſe of any Still or Stills, the Perſon applying for the ſame ſhall tranſmit to the Commiſſioners of Exciſe in *Dublin*, a Drawing or Repreſentation of each and every Still for which ſuch Perſon ſhall require a Licence, ſetting forth the Number, Content, Shape, Dimenſions, and Proportions of ſuch Still, meaſured and ſpecified according to the Directions of this Act, for their Approbation; and in caſe ſuch Commiſſioners ſhall diſapprove of any ſuch Still or Stills for not being conformable to ſuch Directions, or otherwiſe, it ſhall and may be lawful for them, and they are hereby empowered to refuſe granting a Licence for the ſame.

To obtain ſuch Licence, the Party ſhall make out Account to be entered in the Exciſe Office, containing the Particulars of his Name, and the Contents of his Stills, Coppers, and Stores, of which Entry the Collector ſhall give a Certificate.

VI. And be it further enacted, That every Perſon requiring ſuch Licence ſhall alſo make out, ſign, and deliver to the Collector of the Diſtrict, an Account in Writing, to be entered and regiſtered in the Office of Exciſe of the Diſtrict in which ſuch Still or other Utenſil for diſtilling is to be kept or uſed, containing his, her, or their Name or Names, and Place or Places of Abode; and the Place where the Diſtillery containing ſuch Still or other Utenſil is or ſhall be ſituated, and the Number of Stills, Still Heads, and Worms, intended to be kept there, and the Number of Gallons which the Body of each ſuch Still is capable of containing, and alſo the Number of Gallons which each ſuch Still is capable of containing, together with the Head thereof, and every other Appendage thereto included; and ſhall alſo in like Manner make out, ſign, and deliver an Account in Writing, to be ſo entered and regiſtered as aforeſaid, of all Coppers, Vats, Keeves, Backs, Coolers, Veſſels, and other Utenſils whatever, to be uſed in ſuch Diſtillery, and alſo of the ſeveral Stores, Apartments, and Places wherein any Part of the Buſineſs of ſuch Diſtillery is to be carried on, or wherein any Materials for diſtilling of Spirits, or any Spirits are to be kept or ſtored; and in ſuch written Account, the Perſon making the ſame ſhall diſtinguiſh every ſuch Still, Still-Head, or Worm, and alſo every ſuch Copper, Vat, Keeve, Back, Cooler, Veſſel, and other Utenſil, and alſo every ſuch Store, Apartment, and Place, by ſeparate Numbers relating to each Article, in arithmetical Progreſſion, beginning with Number 1.; and upon every ſuch Still, Still-Head, or Worm, and upon every ſuch Copper, Vat, Keeve, Back, Cooler, Veſſel, and Utenſil, and alſo upon the outſide of the Door of every ſuch Store, Apartment, and Place, ſhall paint, or cauſe to be painted, with Oil Colour in Black or White, and ſhall keep thereon ſo painted, the Number thereof reſpectively in Conformity with ſuch Account; and that the Surveyor of Exciſe within whoſe Survey ſuch Diſtillery ſhall be ſituate, ſhall at the Bottom of every ſuch Account, before the ſame ſhall be delivered to or received by the Collector, certify the Truth of ſuch Account, by ſigning his Name thereto, and thereupon

thereupon the Collector of Excise of the District shall file or enter and register such Account in the Office of Excise of the District, and shall grant a Certificate of such Account and Registry, by giving a Copy thereof signed by him; and such Account and Registry, and every such Certificate thereof, shall be Evidence on any Question that shall or may arise, or on any Information in consequence of or touching any of the Provisions of this Act.

Oath and Bond of Party licensed.

VII. And be it further enacted, That before any such Licence shall be granted to any Person to keep any Still, such Person shall take and subscribe the Oath following; (that is to say),

'I *A. B.* of Distiller, do make Oath, that I will not use, or suffer to be used, any Copper for distilling or making any Low Wines, Singlings, or Spirits, or for any other Purpose than boiling Water for brewing Pot Ale, or cleaning the Vessels in my Distillery; and that I will not use, or suffer to be used, any Still in making or distilling Spirits from Wash, Low Wines, or Singlings, other than the identical Still and Stills by me previously entered and registered in the Office of Excise; and that I will not use or work, or suffer to be used or worked, any Still in distilling Spirits from Wash, Low Wines, or Singlings, of which Notice shall have been given by me to discontinue Work, without having given such Notices as are required by Law, to be given of again commencing to work; and that I will not directly or indirectly be concerned in the rectifying or compounding of any Spirits during such Time as I shall be licensed to distil Spirits.

'So help me GOD.'

And such Person shall also, with Two sufficient Sureties, enter into a Bond to His Majesty, His Heirs and Successors, in a Penalty after the Rate of Three Pounds for each Gallon of the Content of each Still to be licensed, the Body and Head inclusive, conditioned for the Payment of all such Sum and Sums of Money as shall be chargeable by Law on such Person for the Duties on Spirits or strong Waters distilled by such Person, or with which such Person shall be charged under and by virtue of this Act, or any other Act or Acts in force in *Ireland* relating to such Duties.

Licences shall be signed by One Commissioner in Cities, and by Three elsewhere, and shall be in force to 29th Sept. yearly.

VIII. And be it further enacted, That every such Licence to have, keep, or make use of any Still or Stills, shall be signed by one or more of the said Commissioners of Inland Excise in *Ireland*, if the Still to be licensed is situated in any City, Town, or Borough, sending a Member to Parliament; and by Three of the said Commissioners at least, if such Still be situated in any other Part of *Ireland*; and shall be of Force from the Date thereof, until the Twenty-ninth Day of *September* then next following, and no longer.

No Still to be licensed under 500 Gallons.

IX. And be it further enacted, That no Licence shall be granted for the keeping or using any Still, the Body of which shall not be capable of containing Five hundred Gallons at the least.

Commissioners may refuse or revoke Licences.

X. And be it further enacted, That it shall and may be lawful for the said Commissioners of Inland Excise, in their Discretion, to refuse to grant any such Licence to any Person or Persons to keep a Still or Stills; and

and also to withdraw any such Licence in case any Still or Stills for which such Licence shall be granted, shall be removed to any Place other than the Place mentioned in such Licence, or in case such Person so licensed shall have been convicted of any Fraud or Offence against the Laws, which shall subject such Person to a Penalty of Twenty Pounds or upwards; and it shall and may also be lawful for such Commissioners of Excise, to refuse to grant a Licence to any Person to keep any Still or Stills in any Distillery which shall have been occupied by any Person so convicted.

Licences to Chymists, Apothecaries, etc.

XI. And be it further enacted, That it shall and may be lawful for any one of the said Commissioners of Excise, or any Collector of Excise within his District, upon Application for that Purpose, to grant, without any Fee, a Licence to any Chymist, Apothecary, or Druggist, to keep or make use of one or more Still or Stills of such Dimensions, not exceeding Twelve Gallons Content, and no other, as shall be specified in such Licence for distilling Medicinal Compounds or Cordials, or Cordial or Medical Waters only; and that it shall be lawful for the said Commissioners of Excise, or any Three of them, to grant a Licence to any such Person or Persons as they shall think proper, to keep or make use of one more Still or Stills, at their Discretion, not exceeding Twelve Gallons Content each, for the distilling of Medical Waters, or for making Experiments and Discoveries in Natural Philosophy, and such Licences shall be in force until the Twenty-ninth Day of *September* next ensuing the Date thereof respectively: Provided, that before any such Licence shall be granted, every Chymist, Apothecary, Druggist, or other Person applying for the same, shall, previous to the granting of such Licence, enter into a Bond to His Majesty, with one or more Sureties, in the Sum of One hundred Pounds conditioned that such Chymist, Apothecary, Druggist, or other Person, shall not distil or sell any Spirits whatsoever other than and except Medicinal Compounds and Cordial Waters, nor lend or let out any such Still to any Person whatsoever; and in case of any Breach of the Condition of such Bond, such Licence shall, immediately after Judgement had upon such Bond, be null and void.

Distillers shall not be Rectifiers.

XII. And be it further enacted, That no Person licensed as a Distiller under this Act, shall rectify or compound any Spirits; and that it shall not be lawful for the said Commissioners of Excise to grant any Licence to rectify or compound Spirits to any such Distiller so licensed under this Act, or to any Person in trust or for the account of such Distiller; and if such Distiller shall rectify or compound any Spirits, or shall be directly or indirectly concerned or engaged in the rectifying or compounding of Spirits, such Distiller shall for every such Offence forfeit the Sum of One hundred Pounds, and his or her Licence to distil shall be and is hereby declared to be void.

Penalty 100l. &c.

Distiller shall not be licensed as a Factor.

XIII. And be it further enacted, That no Distiller shall be licensed to sell or deal in home-made Spirits not distilled by such Distiller, or to sell or deal in foreign Spirits on Commission or otherwise; and that no Distiller shall receive or deal in or sell any Spirits by Commission or otherwise, except such Spirits as shall have been distilled in some Distillery of such Distiller duly entered and licensed according to this Act; and if any such Distiller shall receive or sell or deal in any home-made or foreign Spirits by Commission, or otherwise, contrary to this Act, such Distiller shall for every such Offence forfeit the Sum of Twenty Pounds.

Penalty 20l.

Distillers shall not brew Ale or Beer.

XIV. And be it further enacted, That no Distiller shall brew or make any Liquor from Corn, malted or unmalted, other than Pot-Ale, to be distilled by him; and it shall be lawful for any Officer of Excise to charge all Liquor made or brewed from Corn, malted or unmalted, in the Possession of any Distiller, as Pot-Ale or Wash, for the Purpose of distilling, as by this Act chargeable; and in case any Pot-Ale or Liquor brewed or made from Corn, malted or unmalted, shall be found in the Possession of such Distiller, not duly declared by him, such Distiller shall forfeit the Sum of Twenty Pounds, together with the Sum of Twenty Shillings for every Nine Gallons of such Pot-Ale or other Liquor: Provided always, that it shall be lawful for every such Distiller to have in his Dwelling House a reasonable Quantity of Beer and Ale for the Use of himself and his Family.

Penalty on Persons having any Still or Utensil not registered 20l. and Forfeiture.

XV. And be it further enacted, That if any Distiller shall have or keep or make use of any Still, Still-Head, Worm, Copper, Keeve, Vat, Cooler, Back, or other Vessel or Utensil whatever for the making of or in distilling of Low Wines, Singlings, or Spirits, or for the brewing, making, or fermenting any Wort, Wash, or Pot Ale, (wherewith to distil Low Wines, Singlings, or Spirits) not set forth or not numbered as set forth, or in any other Place than shall be set forth in the Account by this Act required to be made and delivered by such Distiller, and filed, entered, and registered as aforesaid, on requiring his Licence; or if any Distiller shall have, keep, or make use of any other Still, Still-Head, Worm, Copper, Keeve, Vat, Cooler, Back, Vessel, or other Utensil, than shall have been set forth in such Account, Entry, or Registry, without having given Four Days Notice in Writing to the Collector or other Superior Officer of the District, and to the Surveyor and Gauger in charge of his or her Distillery, and without an Account thereof being made out, signed, delivered, entered, and registered in Manner aforesaid, such Distiller shall forfeit for every such Still, Still Head, Worm, Copper, Vat, Keeve, Back, Cooler, Vessel, or other Utensil, the Sum of Twenty Pounds, and the same shall be forfeited, and may be seized by any Officer of Excise.

Stills, Still-Heads, and Worms, may be seized if Licence not produced, and Implements and Spirits forfeited.

XVI. And be it further enacted, That if any Still or Still Head, or Worm of a Still, shall be found in the Possession of any Person whomsoever (except a Brazier, or Person following the Trade of making or repairing Stills) the same shall be forfeited, and may be seized by any Officer of Excise, Justice of the Peace, or Peace Officer, or by any licensed Distiller, unless a Licence to the Person in whose Possession the same shall be found for keeping such Still, Still-Head, or Worm, shall be produced, and delivered to be read at the Time when such Officer of Excise, Justice of the Peace, Peace Officer, or licensed Distiller, shall find such Still, Still-Head, or Worm; and every Person in whose Possession any such Still, Still-Head, or Worm, shall be found, without such Licence being so produced, shall forfeit the Sum of Fifty Pounds for each such Still, Still-Head, or Worm respectively, and all other Vessels and Utensils for distilling, or commonly made use of in the Process of Distillation; and all Spirits, Low Wines, Singlings, Wash, Pot Ale, Malt, or Corn, and all Materials for making Spirits, found in the Possession of any such Person as aforesaid, shall be forfeited, and may be seized in Manner aforesaid, and such Vessels or Utensils may be destroyed, and such Wash or Pot Ale may be spilled,

or otherwiſe diſpoſed of, as herein-after mentioned: Provided always, that if any Still, Still Head, or Worm, ſhall be found upon the Road conveying by a proper Permit to any Diſtiller duly licenſed, or from ſuch Diſtiller to any Brazier, or Maker or Mender of Stills duly licenſed, or from ſuch Diſtiller to any Exciſe Office, it ſhall not be forfeited or ſeizable as aforeſaid, nor ſhall the Perſon conveying the ſame be liable to any Penalty on Account thereof. Except Stills conveying by Permits.

XVII. Provided always, and be it enacted, That in caſe any ſuch Seizure as laſt aforeſaid ſhall be made by any Juſtice of the Peace, Peace Officer, or licenſed Diſtiller, by virtue of this Act, ſuch Juſtice of the Peace, Peace Officer, or licenſed Diſtiller, ſhall, within Six Days after ſuch Seizure, give Notice thereof in Writing to the Collector of the Diſtrict, or to the next reſident Officer of Exciſe, who ſhall take into his Cuſtody, and ſecure the Matters and Things ſo ſeized, in like Manner as if the ſame had been ſeized by him. Notice of Seizure by Juſtice of Peace, &c. ſhall be given to Collector.

XVIII. Provided always, and be it enacted, That in all Caſes of ſuch Seizure it ſhall and may be lawful for the Officer of Exciſe who ſhall have ſeized any ſuch Articles, or in whoſe Cuſtody the ſame ſhall be, to ſell all Pot Ale, Waſh, Singlings, or Low Wines, ſo ſeized, to any licenſed Diſtiller, provided the Sum to be paid for the ſame ſhall amount to a Sum not leſs than the Duty chargeable on the Spirits which by Law ought to be produced from ſuch Waſh, Pot Ale, Singlings, or Low Wines reſpectively; and in caſe ſuch Waſh, Pot Ale, Singlings, or Low Wines, ſhall be ſo ſold, the Purchaſer thereof ſhall pay to the Collector of the Diſtrict in which he ſhall reſide, the Duty chargeable on the Spirits which by Law ought to be produced from ſuch Waſh, Pot Ale, Singlings, or Low Wines, and he ſhall pay the remaining Part of the Purchaſe Money of ſuch Waſh, Pot Ale, Singlings, or Low Wines (if any) to the Officer who ſhall have ſold the ſame. Articles ſeized may be ſold to a licenſed Diſtiller.

XIX. And be it further enacted, That no Perſon uſing or keeping more than one Still (not being a Brazier, or Perſon following the Profeſſion of making or repairing Stills) ſhall have, keep, or uſe any Stills, the Diameter of the Neck of any one of which, taken at the Bottom of ſuch Neck, ſhall not be Two Inches wider or narrower at the leaſt than the Diameter of the Neck ſo taken of any other Still or Stills kept or uſed by him, ſo as that all the Stills kept by ſuch Perſon ſhall differ in the Diameter of the neck by the Breadth of at leaſt Two Inches from each other, under Pain of forfeiting the Sum of Twenty Pounds and all or either of ſuch Stills. Difference of Diameter in Neck of Stills kept by the ſame Perſon Penalty 20l.

XX. And be it further enacted, That no Diſtiller ſhall keep, or have any greater Number of Worms of Stills than the Number of Stills which he or ſhe ſhall have been licenſed to keep, nor ſhall uſe in diſtilling of Spirits any greater Number of Worms than one Worm with any one Still, without the Conſent of Three of the ſaid Commiſſioners of Exciſe firſt obtained in Writing under their Hands for that Purpoſe; and if any greater Number of Worms of Stills ſhall be found in the Diſtillery of or in any other Place belonging to or occupied by any Diſtiller, than the Number of Stills which ſuch Diſtiller ſhall be licenſed or allowed as aforeſaid to keep, every ſuch Worm of a Still ſo found, and alſo every Still with which more than one Worm ſhall be uſed, or to which there ſhall be more than one Arm, ſhall be forfeited and may be ſeized, and the Diſtiller in whoſe Poſſeſſion Diſtillers ſhall keep no more Worms than Stills. Penalty 20l.

Poſſeſſion any ſuch Worm or Worms, or Still, ſhall be found, ſhall forfeit and pay the Sum of Twenty Pounds.

Penalty on uſing Coppers as Stills, 500l.

If Apparatus found, 20l.

XXI. And be it further enacted, That if any Diſtiller ſhall uſe any Copper in his Diſtillery for any other Purpoſe than boiling or warming Water, every ſuch Copper ſhall be forfeited, and ſuch Diſtiller ſhall alſo forfeit the Sum of Five hundred Pounds; and if any Apparatus ſhall be found in the Poſſeſſion or in the Diſtillery of any Diſtiller, which might render ſuch Copper or Coppers capable of being uſed in Diſtillation, ſuch Diſtiller ſhall forfeit the Sum of Twenty Pounds.

Diſtillers ſhall ſet Stills, and provide Locks and Keys. Penalty 20l.

XXII. And be it further enacted, That every Diſtiller ſhall ſet every Still uſed or kept by him in Brick or Stone with Mortar, and ſhall from Time to Time provide ſuch Faſtenings or Locks and Keys to the Head and Cocks of the Stills, and to the Furnace Door thereof, and ſhall keep the ſame in good and ſufficient Order, in ſuch Manner as ſhall be approved of by the Surveyor of Exciſe in charge of ſuch Diſtillery, or ſhall pay for ſuch Faſtenings, Locks, and Keys, as ſhall be provided by ſuch Surveyor; and if any ſuch Diſtiller ſhall uſe or keep any Still not ſo ſet in Brick or Stone, or ſhall neglect to provide, repair, or pay for ſuch Faſtenings, Locks, and Keys, within ſuch Time as ſhall be required by ſuch Surveyor, every ſuch Diſtiller ſhall forfeit the Sum of Twenty Pounds for every ſuch Offence.

Dimenſions of Coppers, and how they ſhall be ſet. Penalty 20l.

XXIII. And be it further enacted, That if any Diſtiller ſhall make uſe of or keep in any Diſtillery, any Copper or Veſſel for warming or boiling Water for brewing Pot Ale, the Diameter whereof at the Mouth ſhall be leſs than the Diameter thereof in any other Part of ſuch Copper or Veſſel, or ſhall have or keep any ſuch Copper or other Veſſel ſet or placed in any Manner other than in ſuch Situation as that the Still, or Place where ſuch Still ſhall be ſet or ſhall ſtand, ſhall be in a direct Line between the Place where ſuch Copper or other Veſſel ſhall be ſet or ſtand, and the Place where the Worm Tub ſhall be ſet or ſhall ſtand, every ſuch Copper or Veſſel ſhall be forfeited, and may be ſeized; and the Diſtiller in whoſe Diſtillery any ſuch Copper or Veſſel ſhall be found ſet or placed in any Situation other than as aforeſaid, ſhall forfeit the Sum of Twenty Pounds for each ſuch Offence.

How Coolers ſhall be faſtened, and accommodated to the Uſe of Officers. Penalty 20l.

XXIV. And be it further enacted, That if any Diſtiller ſhall in any Diſtillery make uſe of any Cooler which ſhall not be ſcrewed down or otherwiſe faſtened to Beams firmly fixed at both Ends in the Walls of the Building, or in ſome other firm and ſubſtantial Manner, or ſhall alter the Level or Dipping Place of any Cooler or Back in ſuch Diſtillery, or the Beams that ſupport the ſame, after it ſhall have been ſo fixed as aforeſaid, or ſhall ſuffer the ſame to be altered without having previouſly given Four Days Notice thereof to the Surveyor or Gauger in Charge of ſuch Diſtillery; or if ſuch Diſtiller ſhall uſe any Cooler, through or acroſs the Centre of which there ſhall not be erected, and conſtantly kept fixed Lengthways, from One End to the other, a firm Frame or Stage of Wood, at leaſt Eighteen Inches in Breadth, and of Thickneſs ſufficient to prevent the ſame, from bending, wherefrom the Officer of Exciſe may gauge the Liquor in ſuch Cooler, or if there ſhall not be a firm Hand Rail of the Length of ſuch Stage, conveniently placed in reſpect thereto, every Diſtiller

tiller so offending in any of the Cases aforesaid, shall for every such Offence forfeit the Sum of Twenty Pounds.

Contents of the several Backs, and other Vessels in each Distillery, shall be regulated by the Size of the Stills. Penalty 20 l.

XXV. And be it further enacted, That no Distiller shall have, keep, or make use of any Back, Cooler, or other Vessel in the Distillery of such Distiller, for fermenting any Wort, Wash, or Pot Ale, or for containing any Low Wines or Singlings, which shall be of less Content than the full Charge of the Still, or (if there shall be more than One Still) of the largest Still in such Distillery; and if any such Back, Cooler, or other Vessel, shall be found in the Distillery of any Distiller, which shall be of a less Content than aforesaid, such Back, Cooler, or other Vessel shall be forfeited, and may be seized, and such Distiller shall for every such Vessel forfeit the Sum of Twenty Pounds.

Commissioners may allow Distillers to use their present Vessels until they can provide others.

XXVI. Provided always, and be it enacted, That if at the Time of the passing of this Act, any Distiller shall not be provided with Backs, Coolers, Vessels, or Casks, according to the Regulations of this Act, it shall and may be lawful for the Commissioners of Excise, by Order under the Hands of any Three of them, to allow such Distiller to use the Backs, Coolers, Vessels, or Casks in his Possession, for such Time as such Commissioners shall think necessary, or until such Distiller shall have provided himself with Vessels or Casks of the proper Dimensions, according to the Regulations of this Act.

Spirits, etc. shall be kept in Stores in or adjoining to the Distillery. Penalty 20 s. per Gallon, etc.

XXVII. And be it further enacted, That every Distiller shall keep all Spirits distilled, and all Wash, Pot Ale, Singlings, and Low Wines, in the Distillery of such Distiller, or in some Store or Stores in or adjoining to such Distillery, registered in Manner herein-before mentioned; and all Spirits, Wash, Pot Ale, Singlings, or Low Wines, which shall be found in any Store or Stores not so registered, shall be forfeited, and may be seized, and the Distiller or Distillers to whom the same shall belong shall for every Gallon of such Spirits, and for every Nine Gallons of Wash or Pot Ale, and for every Three Gallons of Singlings and Low Wines, forfeit the Sum of Twenty Shillings.

Casks containing Spirits shall not be of less Content than 100 Gallons. Penalty 20 l.

XXVIII. And be it further enacted, That all Spirits stored in the Store or Distillery of any Distiller shall be kept in Casks of the Content of not less than One hundred Gallons each; and if any Cask shall be found in any such Store or Distillery containing Spirits which shall be of a less Content, such Distiller shall forfeit the Sum of Twenty Pounds for every such Cask.

Officers empowered to enter Distilleries and take Accounts.

XXIX. And be it further enacted, That it shall and may be lawful for any Officer of Excise at all Times, as well by Night as by Day, to enter into every House, Distillery, Still House, Out House, Store, and Place whatsoever, of or belonging to or made use of by any Distiller in *Ireland*, and to gauge, measure, and take an Account of every Still, Still Head, Copper, Keeve, Vat, Cooler, Back or other Vessel or Utensil, of or belonging to or kept by any such Distiller, and to gauge and take an Account of all Spirits which shall be from Time to Time made and distilled, and of all Malt and Corn, and of all Worts, Wash, Pot Ale, Singlings, Low Wines, and Materials whatsoever, for making or distilling Spirits, which shall be from Time to Time made use of by such Distiller, and of all such Spirits, and

and Materials for making or diſtilling of Spirits, as ſhall be in any Houſe, Diſtillery, Store, or Place belonging to ſuch Diſtiller, and to make Returns thereof in Manner herein-after mentioned.

Penalty on Diſtillers obſtructing Exciſe Officers, 20l.

XXX. And be it further enacted, That if any Officer of Exciſe, or his Aſſiſtants, ſhall be hindered, obſtructed, or prevented by any Diſtiller, or by any Servant or Perſon acting in the Employment of ſuch Diſtiller, from entering into any Diſtillery, or any Houſe, Out-houſe, Store, or other Place whatſoever of ſuch Diſtiller, or if any ſuch Officer or his Aſſiſtants, having entered, ſhall be hindered, obſtructed, or prevented by ſuch Diſtiller, or by any Servant or Perſon acting in the Employment of ſuch Diſtiller, from gauging any Veſſels, or taking any Account of the Stock of Malt, Corn, or Spirits of ſuch Diſtiller, or of any Liquor or Ingredients preparing for or uſed, or ready to be uſed in diſtilling in ſuch Diſtillery, or from ſeeing the whole Proceſs of Diſtilling completely finiſhed, or from taking an Account of the Liquors diſtilled, or in Proceſs of diſtilling, or from doing any Part of his Duty in the Execution of this Act, or of any other Act which may be in force reſpecting Diſtilleries, ſuch Diſtiller ſhall for every ſuch Offence reſpectively forfeit the Sum of Twenty Pounds.

Caſks ſhall be placed properly for gauging. Penalty 20l.

XXXI. And be it further enacted, That every Diſtiller ſhall place and keep all Caſks and Veſſels in which any Spirits ſhall be ſtored or kept, or which ſhall be made uſe of in diſtilling, in convenient Situations, with their Dipping Place uppermoſt, and eaſy of Acceſs, in ſuch Manner as any Officer of Exciſe in Charge of the Diſtillery ſhall reaſonably direct, for the more readily and effectually taking the Gauge thereof, or in Default thereof every ſuch Diſtiller ſhall forfeit the Sum of Twenty Pounds for each Caſk or Veſſel not ſo placed.

Diſtiller ſhall furniſh Officer with Ladder and Lights. Penalty 10l.

XXXII. And be it further enacted, That if any Diſtiller, on Demand of any Officer of Exciſe made at the Diſtillery of ſuch Diſtiller, ſhall not furniſh or cauſe to be furniſhed a ſtrong and ſafe Ladder, with Steps Four Inches broad at the leaſt, or ſhall not have provided an Hand Rail, or a Rope in the Nature of an Hand Rail, conveniently placed with reſpect to ſuch Ladder, of Length ſufficient to enable ſuch Officer to aſcend to any Cooler in ſuch Diſtillery, or ſhall not fix ſuch Ladder at the Dipping Place of any ſuch Cooler, or at any other Part thereof where ſuch Officer ſhall require, or ſhall on any Viſit made by any Officer of Exciſe, neglect or refuſe to ſupply every ſuch Officer, on Demand, with ſufficient Lights for the Purpoſe of ſearching and gauging all the Stock on Hand belonging to ſuch Diſtiller, as well by Day as by Night, every Diſtiller ſo offending in any of the Caſes aforeſaid, ſhall for every ſuch Offence forfeit the Sum of Ten Pounds.

Penalty on refuſing Admiſſion to Officer, 100l.

XXXIII. And be it further enacted, That in caſe any Officer of Exciſe ſhall not be admitted into any Diſtillery, after having demanded the ſame, and declared his Name and Buſineſs, and after having waited for the Space of Half an Hour after ſuch Demand made at the Houſe of the Diſtiller, or the Gate or Entrance Door, or any Window of the Diſtillery of ſuch Diſtiller, ſuch Diſtiller ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds.

XXXIV. And

Owners of adjoining Houſes ſhall admit Officers to ſearch for Spirits Penalty 50l.

XXXIV. And whereas Diſtillers frequently have made uſe of Places adjoining their own Houſes or Diſtilleries, for the Purpoſe of clandeſtinely brewing, diſtilling, or concealing their Waſh, Pot Ale, Singlings, Low Wines, or Spirits; for Remedy whereof, be it further enacted, That if the Owner or Occupier of any Houſe, Store, or other Place adjoining to or in the Neighbourhood of the Dwelling-Houſe or Diſtillery of any Diſtiller, or if any Servant of the Owner or Occupier of any ſuch Houſe or Place, ſhall not, on Demand of any Officer of Exciſe made in the Day Time, admit ſuch Officer of Exciſe, or ſhall not allow him to enter and ſearch ſuch Houſe, Store, or Place, for Waſh, Pot Ale, Singlings, Low Wines, or Spirits, ſuch Occupier of ſuch Houſe, Store, or other Place, ſhall in every ſuch Caſe forfeit the Sum of Fifty Pounds.

If no Perſon appears to give Entrance to Officers, the Houſe may be broken open.

XXXV. And be it further enacted, That if no Perſon ſhall attend or appear in ſuch Houſe, Store, or Place as aforeſaid, to give Entrance to ſuch Officer, it ſhall be lawful in the Day Time for ſuch Officer and his Aſſiſtants, or in the Night Time for ſuch Officer and his Aſſiſtants, in the Preſence of a Conſtable or other Peace Officer, who is hereby authorized and required to be aiding and aſſiſting therein, to break open and enter ſuch Houſe, Store, or Place, and make Search therein for any Waſh, Pot Ale, Singlings, Low Wines, or Spirits, which ſuch Officer may have reaſonable or probable Cauſe to ſuſpect to be fraudulently concealed therein: Provided always, that if upon Search no ſuch Waſh, Pot Ale, Singlings, Low Wines, or Spirits, ſhall be found, ſuch Officer ſhall repair all the Damages done, or make reaſonable Satisfaction for the ſame to the Owner or Occupier of ſuch Houſe, Store, or Place.

Officer may enter Diſtillery from adjoining Houſes.

XXXVI. And be it further enacted, That if the Houſe, Store, or Place broken open, and entered, ſhall communicate with the Diſtillery of any Diſtiller, or any Part of the Premiſes thereunto belonging, and if ſuch Diſtiller, or ſome Perſon on his Behalf, ſhall not on Demand made, give Entrance into ſuch Diſtillery to any Officer requiring the ſame, every ſuch Diſtiller ſhall forfeit the Sum of One hundred Pounds.

Officers may viſit Sugar Houſes, and take Stock.

XXXVII. And be it further enacted, That it ſhall be lawful for any Officer of Exciſe to viſit in the Day Time any Sugar Houſe in *Ireland*, belonging to any Sugar Baker, and there to take an Account of all Melaſſes-Waſh, and Sugar-Waſh, and upon any Decreaſe afterwards found therein, ſuch Sugar Baker ſhall forfeit a Sum equal to the Duty which would be payable by Diſtillers upon Spirits diſtilled from ſuch Waſh, unleſs due Proof ſhall be made that the ſame had been ſold to a licenſed Diſtiller, or otherwiſe diſpoſed of in the Buſineſs of a Sugar Baker; and all Sugar Waſh, and Melaſſes Waſh, found at any Sugar Bakers Twenty-four Hours after it ſhall be taken from the Ciſtern, and not declared to the Officer of Exciſe, ſhall be forfeited and may be ſeized.

Waſh at Sugar Bakers not declared, ſhall be forfeited.

Officers taking Bribes, declared guilty of Miſdemeanor.

XXXVIII. And be it further enacted, That if any Officer of Cuſtoms or Exciſe in *Ireland*, ſhall directly or indirectly aſk, take, or receive any Bribe, Gratuity, Recompence, or Reward, for the Neglect or Non-performance of his Duty under this Act, every ſuch Officer ſo offending ſhall be deemed and taken to be guilty of a Miſdemeanor, and ſuch Officer ſhall and may be indicted for ſuch Offence either at the Aſſizes or Quarter Seſſions held in the County in which ſuch Offence ſhall be committed; and in caſe any Indictment ſhall be found at ſuch Aſſizes or Quarter Seſ-

ſions againſt ſuch Officer, he ſhall plead thereto, without having Time to traverſe the ſame; and it ſhall be lawful for the Court before whom ſuch Officer ſhall be tried and convicted, to inflict ſuch Puniſhment on ſuch Officer as may by the Laws and Statutes in force in *Ireland* be inflicted on Perſons guilty of Miſdemeanors, and ſuch Officer ſo convicted ſhall thenceforth be incapable of holding any Office or Employment whatſoever, Civil or Military, under His Majeſty, His Heirs or Succeſſors, or under any Authority derived from His Majeſty, His Heirs or Succeſſors.

Diſtillers ſhall not diſtil on Sundays, etc. Penalty 20 l.

XXXIX. And be it further enacted, That if any Diſtiller ſhall have or keep, or permit or ſuffer to be kept, any Fire under any Still or Copper in his Diſtillery, or if any Still or Copper in ſuch Diſtillery ſhall be found to contain any Worts, Waſh, Singlings, or Pot Ale, between the Hour of Twelve at Night of any *Saturday*, and the Hour of One in the Morning of the next ſucceeding *Monday*, ſuch Diſtiller ſhall forfeit for every ſuch Offence the Sum of Twenty Pounds; and all Worts, Waſh, Pot Ale, Singlings, or Low Wines, ſo found in any ſuch Still or Copper, ſhall be forfeited, and ſhall and may be ſeized by any Officer of Exciſe.

Diſtillers ſhall give Notice of Time of brewing and diſtilling. Penalty 200 l.

XL. And be it further enacted, That every Diſtiller ſhall, before commencing to brew any Worts, Waſh, or Pot Ale, and alſo before commencing to work any Still or Stills in any Year, and ſo in like Manner before he or ſhe ſhall recommence ſo to work any Still, after any Diſcontinuance thereof in ſuch Year, give Six Days Notice in Writing to the Collector of the Diſtrict, and to the Surveyor and Gauger in charge of the Diſtillery of ſuch Diſtiller, ſetting forth the Day and Hour when ſuch Diſtiller intends to commence ſo to brew or to work any Still reſpectively, or to recommence ſo to work any Still as is herein-after provided; and any Diſtiller who ſhall brew any Worts, Waſh, or Pot Ale, or who ſhall work any Still or Stills without having given ſuch reſpective Notices, ſhall for each ſuch Offence forfeit and pay the Sum of Two hundred Pounds.

Diſtillers ſhall commence on a Monday.

XLI. Provided always, and be it further enacted, That no other Day than *Monday*, ſhall be mentioned in any ſuch Notice for commencing or recommencing to work a Still, and that no Diſtiller ſhall commence or recommence to work any Still in purſuance of any ſuch Notice except on a *Monday*; and that every ſuch Still ſhall be preſumed to be kept regularly in Work from the Day mentioned in ſuch Notice for the commencing or recommencing to work ſuch Still, until the working thereof ſhall be diſcontinued in Manner herein-after mentioned; that is to ſay: Every ſuch Diſtiller may from Time to Time diſcontinue the working of any ſuch Still, on giving a Notice in Writing of ſuch Intention to diſcontinue ſuch working, to the Collector of the Diſtrict, and to the Surveyor and Gauger in charge of the Diſtillery, Six Days at the leaſt previous to the Day mentioned therein for diſcontinuing the ſame, requiring by ſuch Notice, that the Still or Stills, the working of which is ſo intended to be diſcontinued, may be locked on the Day expreſſed in ſuch Notice: Provided always, that no other Day than *Saturday* be mentioned in any ſuch Notice for diſcontinuing to work any Still or Stills, and that ſuch *Saturday* ſhall be the Cloſe of a Period of Weeks in the Year, whereof the common Diviſor or Aliquot Part ſhall be Four, and ſhall be not leſs than Eight Weeks diſtant from the Time of commencing to work ſuch Still in any Year, nor leſs

Mode of diſcontinuing working of Diſtiller on Notice at the End of the firſt Eight Weeks, or at the End of any ſubſequent Period of Four Weeks.

than

than Four Weeks distant from the Time of recommencing to work the same after any Discontinuance in such Year.

Officers shall secure Still, or on Failure the Distiller shall be charged as for a working Still.

XLII. And be it further enacted, That at the Time specified in any such Notice of Discontinuance, it shall and may be lawful for any Excise Officer in charge of such Distillery, and he is hereby required, to strap down and fasten the Head of every such Still, the working of which is so intended to be discontinued, by locking the same, and to lock the Door of the Furnace Grate, and to stop and lock the Discharging Cock or Pipe of any such Still; and if such Officer be prevented from so doing by any Person at such Distillery, or in consequence of the Distillery being locked, and no Person appearing to give Entrance to such Officer or otherwise, or if any such Still shall in any Event not be locked in Manner hereby directed, such Distiller shall continue to be charged with, and pay Duty, as if he had not given such Notice of Discontinuance as aforesaid; and such Notice shall be deemed void and of no Effect.

Penalty on Still found warm after Discontinuance 100l.

XLIII. And be it further enacted, That if at any Time subsequent to Twenty-four Hours after any Still shall have been locked, or by any of the Provisions of this Act ought to have been locked, or after the Time mentioned in such Notice as aforesaid of discontinuing the working of such Still, such Still, or the Works in which it is set, shall be found warm; the Distiller or Distillers in whose Possession the same shall be so found shall forfeit the Sum of One hundred Pounds.

Notice of Recommencement of working.

XLIV. And be it further enacted, That if any Distiller who shall have discontinued the working of any Still in Manner aforesaid, shall intend to set at work again such Still so discontinued, such Distiller shall deliver a Notice in Writing of such his Intention to the Collector of the District, and to the Surveyor and Gauger in charge of the Distillery of such Distiller Six Days at least before the Day on which such Distiller shall intend to recommence the working of such Still, specifying the Day, agreeable to the Provisions of this Act, and the Hour, on which he intends so to recommence working such Still (which Day shall be a *Monday*, and shall not be less than Four Weeks distant from the Time of the last Discontinuance of the working of such Still); and One of such Officers to whom such Notice shall be given shall attend, and open the Locks and Fastenings of such Still accordingly, and shall charge such Distiller with Duty as herein provided from the Day mentioned in the Notice for the Recommencement of the working of such Still.

Distiller on discontinuing Business on Expiration of his Licence, shall remove his Stills.

Penalty 100l.

XLV. And be it further enacted, That in all Cases where any Person shall, at the Expiration of any Licence granted under this Act, discontinue the Trade and Business of a Distiller, or shall at any Time during the Continuance of his Licence discontinue working for the Remainder of any Year in Manner herein-after mentioned, such Person shall, within Seven Days after the Expiration of such Licence, or after so discontinuing to work, cause the Works, in which any and every Still in the Distillery of such Distiller were set, to be taken down, and shall displace and remove any and every such Still and Stills, and shall also displace and remove clear out of the Worm Tub the Worm belonging to any and every such Still respectively; and shall, within Seven Days then next following, send or convey any and every such Still, and the Heads and Worms belonging to the same respectively, to the Excise Office of the

District in which such Distillery shall be situate, there to be kept for Twelve Calendar Months, unless the same shall within the said Twelve Calendar Months be redelivered to the Proprietor thereof on his being licensed under this Act, or shall be disposed of by such Proprietor to some licensed Distiller, which it shall be lawful for such Proprietor to do; and in case any such Still, or Head or Worm of a Still, shall remain at the said Excise Office for the Space of more than Twelve Calendar Months, it shall be lawful for the Collector of the District to break up and render useless any and every such Still, Still Head, and Worm, and to cause the Materials thereof to be sold; and the Produce thereof, after deducting all Expences of such Sale, and a reasonable Sum for the Warehouse Room for the same during the said Twelve Months, shall be paid by such Collector to the Proprietor thereof; and in case any Still, Still Head, or Worm, shall be found in the Distillery, or in any other Place in the Occupation of any Person who shall have so discontinued the Business of a Distiller, at any Time after the End of Fourteen Days after the Expiration or Determination of any Licence to such Distiller, every such Still, Still Head, and Worm, shall be forfeited, and may be seized, and the Person in whose Possession the same shall be found shall forfeit the Sum of One hundred Pounds.

Mode of charging Distiller on Decrease of Wash or Singlings from Corn, or on change of Still therewith.

XLVI. And be it further enacted, That during the Continuance of this Act, the Officer of Excise keeping an Account of Wash, Pot Ale, Low Wines, or Singlings, in any Distillery, shall charge the Distiller upon any Decrease of Wash, Pot Ale, Low Wines, or Singlings, produced from Corn, for a Quantity of Spirits, after the Rate of One Gallon of Spirits for every Nine Gallons of Wash or Pot Ale, and of One Gallon of Spirits for every Three Gallons of Singlings or Low Wines so decreased; and when and as often as any Still in such Distillery shall be charged with such Wash, Pot Ale, Low Wines, or Singlings respectively, such Officer shall charge the Distiller for a Quantity of Spirits after the like Rate, according to the Content of such Still, estimated as herein-before mentioned: And on any Decrease of any Wash or Low Wines produced from Sugar, Melasses, or decayed Wines, such Officer shall charge the Distiller for a Quantity of Spirits after the Rate of One Gallon of Spirits for every Six Gallons of Wash, and One Gallon of Spirits for every Two Gallons of Low Wines so decreased; and when and as often as any Still in such Distillery shall be charged with any such last-mentioned Wash or Low Wines respectively, such Officer shall charge the Distiller for a Quantity of Spirits after the like Rate, according to the Content of such Still as aforesaid; deducting from such Content in all Cases One Twelfth Part thereof for Liberty for such Still to work: And such Officer shall make a Return of the Quantities of Spirits, and of the Duties thereon accordingly, and such Distiller shall pay the Duty so charged and returned.

Double Duty shall be charged on every disproportionate Decrease of Wash.

XLVII. And be it further enacted, That if any Decrease shall at any Time during the Continuance of this Act appear or be found by any Officer of Excise, in any Wort, Wash, Pot Ale, Low Wines, or Singlings, in the Distillery of any Distiller, more than or beyond the Proportion of Decrease justified by the Charges of the Still or Stills in such Distillery, according to the Directions of this Act, such Distiller shall be and is hereby charged with Double Duty for such Quantity of Spirits as might be produced according to the Rate before mentioned, from so much

Wort, Wash, Pot Ale, Low Wines, or Singlings, as shall exceed such Proportion of Decrease respectively, and the Surveyor and Gauger in charge of such Distillery is and are hereby required in such Case to make such Charge, and return the same to the Collector of the District accordingly.

Distiller shall be liable to Duty on Spirits according to a certain Number of monthly Charges of Low Wines in each Still, for 8 Months or 32 working Weeks in each Year; viz.

XLVIII. And be it further enacted, That notwithstanding any Discontinuance of working, under the Provisions herein-before mentioned, every Distiller shall, during the Continuance of this Act, and during the Continuance of his Licence in each Year, be charged with and shall pay Duty for a Quantity of Spirits in respect of each and every Still belonging to such Distiller, according to the Content thereof, and according to a certain Number of Charges of Singlings or Low Wines for each such Still, and according to a certain Number of working Weeks and Days, as herein-after mentioned; (that is to say): Every such Distiller shall be charged for each and every such Still for not less than Thirty-two working Weeks or One hundred and ninety-two working Days during the Continuance of such Licence; and that for every Four working Weeks or Twenty-four working Days, while any such Still shall continue or be presumed to continue working, or shall be chargeable as working under this Act, such Distiller shall be charged with and shall pay Duty for such Quantity of Spirits as might be produced (according to the Rate herein-before mentioned) from the several Numbers of Charges of Singlings or Low Wines herein-after severally set forth, for and in respect of each and every Still, being of the several Contents following; that is to say;

From Fifty Charges of Low Wines or Singlings for every Still under Seven hundred and fifty Gallons Content, and not less than Five hundred Gallons Content: — For Stills under 750 Gallons, 50 Charges;

From Forty-eight such Charges for every Still under One thousand Gallons Content, and not less than Seven hundred and fifty Gallons Content: — under 1,000, 48 Charges;

From Forty-four such Charges, for every Still under One thousand two hundred and fifty Gallons Content, and not less than One thousand Gallons Content: — under 1,250, 44 Charges;

From Forty-two such Charges, for every Still under One thousand five hundred Gallons Content, and not less than One thousand two hundred and fifty Gallons Content: — under 1,500, 42 Charges;

From Forty such Charges for every Still under One thousand seven hundred and fifty Gallons Content, and not less than One thousand five hundred Gallons Content: — under 1,750, 40 Charges;

From Thirty-nine such Charges for every Still under Two thousand Gallons Content, and not less than One thousand seven hundred and fifty Gallons Content: — under 2,000, 39 Charges;

From Thirty-eight such Charges for every Still under two thousand two hundred and fifty Gallons Content, and not less than Two thousand Gallons Content: — under 2,250, 38 Charges;

From Thirty-seven such Charges for every Still under Two thousand five hundred Gallons Content, and not less than Two thousand two hundred and fifty Gallons Content: — under 2,500, 37 Charges;

From Thirty-six such Charges for every Still under Two thousand seven hundred and fifty Gallons Content, and not less than Two thousand five hundred Gallons Content: — under 2,750, 36 Charges;

From Thirty-five such Charges for every Still under Three thousand Gallons Content, and not less than Two thousand seven hundred and fifty Gallons Content: — under 3,000, 35 Charges;

From Thirty-three such Charges for every Still of Three thousand Gallons Content or upwards: — of 3 000, &c. 33 Charges.

And

And that every Diſtiller ſhall, over and above the reſpective Quantities aforeſaid, be charged with and pay Duty for as much more Spirits as might be produced, according to the Rate herein-before mentioned, from all Pot-Ale, Waſh, Low Wines, or Singlings, which ſuch Diſtiller ſhall actually diſtil within every ſuch Period of Four working Weeks, or Twenty-four working Days: And the Surveyor or Gauger in charge of any Diſtillery, ſhall, in his Return to the Collector of the Diſtrict for the laſt Week of the firſt Period of Four working Weeks or Twenty-four working Days next after the Day mentioned in any Notice for the Commencement or Recommencement of the working of any Still, in Manner directed by this Act, and ſo in like Manner in his Return for the laſt Week of every other or ſubſequent Period of Four working Weeks, or Twenty-four working Days, while ſuch Still ſhall continue or be preſumed to continue working, or ſhall be chargeable as working under this Act, make a Return and Charge upon ſuch Diſtiller of ſuch Quantities of Spirits, and the Duties thereon, as, with the Quantities comprized in the Returns of Spirits diſtilled by ſuch Diſtiller during the Three preceding Weeks, ſhall amount to the full Quantity of Spirits for which ſuch Diſtiller is hereby chargeable with Duty for ſuch Period of Four working Weeks or Twenty-four working Days; and alſo of ſuch further Quantity of Spirits as might be produced according to the Rate herein-before mentioned, from all Pot Ale, Waſh, Low Wines, or Singlings, which ſuch Diſtiller ſhall actually diſtil within ſuch Week, and ſuch Diſtiller ſhall pay the Duty appearing by ſuch Return and Charge to have become due and payable, within Seven Days after ſuch Return and Charge ſhall have been made, or ſhall for every Default forfeit Twenty Pounds, together with a Sum equal to Double the Duty ſo returned and charged.

Officer ſhall make Return accordingly every 4th Week, and Diſtiller pay Duty accordingly. Penalty 20l.

XLIX. And be it further enacted, That in caſe the Quantity of Spirits charged upon any Diſtiller in any Year, ending on the Twenty-ninth Day of *September*, ſhall not amount to the full Quantity of Spirits for which ſuch Diſtiller is by this Act chargeable with Duty within ſuch Year, being for the Period of Thirty-two working Weeks or One hundred and ninety-two workings Days, according to the Rates aforeſaid, (excluſive of all Spirits made, or Duty charged in any Return for any Period of Four working Weeks, for any additional Quantity which might have been produced in ſuch Period according to the Rates herein-before mentioned, from all Waſh, Pot Ale, Low Wines, or Singlings, which ſuch Diſtiller ſhall have actually diſtilled within ſuch Period), the Surveyor or Gauger in charge of the Diſtillery of ſuch Diſtiller ſhall, within Twenty Days after ſuch Twenty-ninth Day of *September*, make a Return to the Collector of the Diſtrict in which ſuch Diſtillery ſhall be ſituate, of ſuch Quantities of Spirits, and of the Duties thereon, as, with the Quantities comprized in former Returns of Spirits againſt ſuch Diſtiller within the Year ending on ſuch Twenty-ninth Day of *September*, (excluſive of ſuch additional Quantities as aforeſaid) ſhall amount to the full Quantity of Spirits for which ſuch Diſtiller is by this Act made chargeable with Duty for the Period of Thirty-two working Weeks, or One hundred and ninety-two working Days in ſuch Year, according to the Rates aforeſaid (excluſive of ſuch additional Quantities as aforeſaid); and ſuch Return ſhall be a Charge on ſuch Diſtiller, who ſhall pay the Duty appearing by ſuch Return to have become due and payable within Seven Days after ſuch Return ſhall have been made, or ſhall for every Default forfeit Twenty Pounds, together with

Officers in each Year ſhall make Return to complete the Amount of Spirits chargeable in the Year, excluſive of any Surplus in Monthly Charge.

with a Sum equal to Double the Duty ſo returned and charged: Provided always, that if any Diſtiller ſhall be deſirous of obtaining a Licence for any Still or Stills at any Time between the Firſt Day of *November* in any Year, and the Twenty-ninth Day of *September* in the ſucceeding Year, it ſhall and may be lawful for the Commiſſioners of Exciſe to reduce the Quantity of Spirits for which ſuch Diſtiller is by this Act chargeable with Duty for and in reſpect of ſuch Still or Stills, during the Continuance of ſuch Licence, to ſuch Quantity of Spirits as may reaſonably be diſtilled in ſuch Still or Stills between the Time that ſuch Licence ſhall be ſo granted, and the Twenty-ninth Day of *September* then next enſuing; provided that ſuch Reduction ſhall be in the Proportion to the Part of the Year which ſhall have elapſed from the Twenty-ninth Day of *September* preceding the taking out ſuch Licence, to the Time of the taking out the ſame as Thirty-two Weeks is to Fifty-two Weeks; and that the Perſon taking out any Licence for ſuch Still or Stills, ſhall in all other Reſpects be ſubject and liable to all the Rules and Regulations in this Act contained.

Commiſſioners empowered to grant Abatement where a Still is ſet up in the Courſe of any Year.

L. Provided alſo, and be it enacted, That if any Diſtiller ſhall be deſirous to diſcontinue working for the Remainder of any Year, at the End of the Firſt Period of Eight Weeks in the Year after he ſhall have commenced working, or at the End of any Period of Four Weeks after ſuch Diſtiller ſhall have recommenced working in Manner aforeſaid reſpectively, it ſhall and may be lawful for ſuch Diſtiller to diſcontinue working accordingly on giving a Notice in Writing of his Intention ſo to diſcontinue working for the Remainder of the Year to the Commiſſioners of Exciſe, and alſo to the Collector of the Diſtrict, and to the Surveyor and Gauger in charge of the Diſtillery of ſuch Diſtiller, Fourteen Days at the leaſt previous to the Day mentioned for ſo diſcontinuing to work for the Remainder of the Year: And in ſuch Caſe it ſhall and may be lawful for the ſaid Commiſſioners of Exciſe, or any Three of them, upon Application to them made by ſuch Diſtiller for that Purpoſe, to declare the Licence granted to ſuch Diſtiller to be ended and determined from and after the Day mentioned for ſo diſcontinuing working, and the ſame ſhall be ended and determined accordingly; and it ſhall alſo be lawful for the ſaid Commiſſioners to reduce the Quantity of Spirits for which ſuch Diſtiller ſhall by this Act be chargeable with Duty, during the Continuance of his Licence, to ſuch Quantity as ſuch Diſtiller ſhall be chargeable with during ſo many Periods of Eight Weeks or Four Weeks only, as ſuch Diſtiller ſhall have actually continued working, or ſhall have been chargeable as continuing to work, together with ſuch further Quantity of Spirits as might be produced from all Pot Ale, Low Wines, or Singlings, which ſuch Diſtiller ſhall have actually diſtilled during ſuch Periods, according to the Rates in this Act ſpecified: And if at any Time after the Day mentioned in any ſuch Notice of any ſuch Diſtiller, for ſo diſcontinuing to work for the Remainder of the Year, any ſuch Diſtiller ſhall brew any Worts, Waſh, or Pot Ale, or ſhall diſtil any Waſh, Pot Ale, Singlings, or Low Wines, or ſhall work any Still or Stills in ſuch Diſtillery, or if after the Day mentioned for ſo diſcontinuing to work, any Worts, Waſh, Pot Ale, Low Wines, or Singlings, ſhall be found, or any Still or Stills ſhall be diſcovered working in the Diſtillery of ſuch Diſtiller, ſuch Diſtiller ſhall for every ſuch Offence forfeit and pay the Sum of Five hundred Pounds, and ſhall be chargeable and charged with, and pay Duty under this Act, as if he had not given ſuch Notice of Diſcontinuance as aforeſaid; and it

Diſtillers may diſcontinue for the Remainder of a Year on Notice.

Penalty on Diſtiller working after ſuch Notice, 500l. &c.

ſhall not be lawful for the ſaid Commiſſioners of Exciſe to licenſe any Perſon to keep the ſaid Diſtillery, or to have, keep, or make uſe of any Still or Stills therein, for the Remainder of ſuch Year, nor during the Term of One Year next enſuing the Twenty-ninth Day of *September* after ſuch Offence ſhall have been committed.

Abatement of Duty to Diſtiller in caſe of Accident.

LI. And be it further enacted, That it ſhall be lawful for any Three of the ſaid Commiſſioners of Exciſe to reduce or abate the Quantity of Spirits wherewith any Diſtiller ſhall be chargeable in any Year by virtue of this Act, according to the Number of Weeks or Days as aforeſaid, upon Proof upon Oath, to the Satisfaction of the ſaid Commiſſioners, that ſome Fatality, ſuch as Fire, or any other unavoidable Accident or Misfortune, ſhall have prevented ſuch Diſtiller from working ſuch Number of Weeks or Days: Provided always, that ſuch Reduction or Abatement be firſt approved of by the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*.

Diſtiller ſhall give Notice to Officers of every Maſhing. Penalty 10 l.

LII. And be it further enacted, That whenever any Diſtiller ſhall intend to commence to brew or maſh any Corn, ſuch Diſtiller ſhall, Four Hours at leaſt before ſo commencing to maſh any Corn, give Notice to the Officer in charge of the Diſtillery of ſuch Diſtiller, (by an Entry to be made in a Book to be provided by ſuch Officer for ſuch Diſtiller, and to be kept in ſuch Diſtillery,) of the particular Hour and Time when ſuch Diſtiller ſo intends to brew or maſh any Corn, and the Number of Buſhels of Corn, malted or unmalted, or Meal, intended to be uſed in every ſuch brewing or maſhing, and alſo the Time when ſuch brewing will be completed, and the Worts be off; and if ſuch Diſtiller ſhall intend to make any ſecond maſhing of the ſame Materials, with any Addition thereto of any further Quantity of Corn, malted or unmalted, ſuch Diſtiller ſhall give a like Notice: And ſuch Book ſhall be carefully kept by ſuch Diſtiller, and the ſaid Entries being made therein, the ſaid Book ſhall, within Forty-eight Hours after the Expiration of every Period of Four working Weeks or Twenty-four working Days, be delivered by ſuch Diſtiller to ſuch Officer; and in caſe any Corn, malted or unmalted, ſhall be maſhed or brewed in the Diſtillery of any Diſtiller, without ſuch Notice being given by Entry to be made in ſuch Book, all Wort, Waſh, and Pot Ale, brewed from ſuch Corn, ſhall be forfeited, and may be ſeized, and ſuch Diſtiller ſhall forfeit the Sum of Ten Pounds.

Waſh ſhall be drawn off in Coolers, and diſtilled in the Order in which it was brewed. Penalty 10 l.

LIII. And be it further enacted, That every brewing of Wort, Waſh, or Pot Ale, from Corn, ſhall be ſeparately run off into or placed on Coolers, and ſhall be therein gauged and meaſured by the proper Officer, within a reaſonable Time before the ſame ſhall be let into any fermenting Back; and that all Wort, Waſh, or Pot Ale from Corn ſhall be diſtilled in the Order in which the ſame was brewed; and that no newer Wort, Waſh, or Pot Ale, ſhall be diſtilled while there is any older Wort, Waſh, or Pot Ale on hand, and not diſtilled; and that if any ſuch Wort, Waſh, or Pot Ale, ſhall be found in the Diſtillery of any Diſtiller which ſhall not have been ſo run off into, and placed on Coolers, and gauged accordingly, or which ſhall have been brewed longer than any ſuch Wort, Waſh, or Pot Ale, as ſhall have been then actually diſtilled, or diſtilling, ſuch Wort, Waſh, or Pot Ale, ſhall be forfeited, and may be ſeized, and ſuch Diſtiller ſhall alſo forfeit the Sum of Ten Pounds.

LIV. And

LIV. And be it further enacted, That no Diſtiller ſhall put into nor keep in any Back, Cooler, or other Veſſel, which ſhall be capable of containing the full Charge of the Still, or (if there ſhall be more than One Still) of the largeſt Still in the Diſtillery of ſuch Diſtiller, at any One Time, a ſmaller Quantity of Wort, Waſh, or Pot Ale, than the full Charge of ſome One Still in ſuch Diſtillery; nor ſhall at any One Time put more or leſs than One Brewing of Wort, Waſh, or Pot Ale, into any One ſuch Back for fermenting the ſame; nor ſhall mix in any One ſuch Back, Two or more different Brewings of Wort, Waſh, or Pot Ale, or any Part thereof; nor ſhall put any Low Wines or Singlings into any Veſſel, until every other Veſſel in ſuch Diſtillery in which any Low Wines or Singlings ſhall have been previouſly put, ſhall be completely filled with Low Wines or Singlings; and if any Back, Cooler, or other Veſſel in the Diſtillery of any Diſtiller ſhall be found containing any Wort, Waſh, Pot Ale, Low Wines, or Singlings, contrary to the Regulations of this Act, ſuch Diſtiller ſhall for every Offence forfeit the Sum of Twenty Pounds.

Each brewing to be kept ſeparate. Penalty 20 l.

LV. And be it further enacted, That no Allowance ſhall be made in the gauging or taking Account of the Contents of any Back, Vat, or other Veſſel, for or in reſpect of any Grouting or Ground Corn or Meal, or other Compoſition, Matter, or Thing, added to the Worts, Waſh, or Pot Ale, in ſuch Back, Vat, or other Veſſel, whilſt ſuch Worts, Waſh, or Pot Ale, are in the Courſe of Preparation for being diſtilled; any Uſage or Cuſtom to the contrary notwithſtanding.

No Allowance for Grouting.

LVI. And be it further enacted, That all Wort, Waſh, or Pot Ale, made from Corn, which ſhall not be diſtilled at the Expiration of Six Days, including the Day of brewing and the Day of diſtilling, and all Sugar Waſh and Waſh made of Melaſſes, which ſhall not be diſtilled at the Expiration of Twelve Days, including the Day of breaking down the Melaſſes or Sugar with Water, and the Day of diſtilling, and all Waſh made of Sweet Waters which ſhall not be diſtilled at the Expiration of Six Days, including the Day of receiving and the Day of diſtilling the ſame, ſhall be conſidered as Wort, Waſh, or Pot Ale, not included in any former Charge againſt the Diſtiller; and ſuch Diſtiller ſhall be charged with Duty in reſpect of ſuch Wort, Waſh, or Pot Ale, according to the Directions of this Act.

Waſh ſhall be diſtilled within a limited Time.

LVII. And be it further enacted, That if any Diſtiller, during the Time that ſuch Diſtiller ſhall have any Wort, Waſh, or Pot Ale from Corn on hand or undiſtilled, or until he has drawn off and diſtilled all Wort, Waſh, or Pot Ale from Corn, ſhall receive, have, keep, or make uſe of any Melaſſes, Melaſſes Waſh, Sugar Waſh, or Sweet Water, ſuch Diſtiller ſhall forfeit the Sum of One hundred Pounds; and all Wort, Waſh, or Pot Ale from Corn, and all Melaſſes, Melaſſes Waſh, Sugar Waſh, or Sweet Water, which ſhall be found at one and the ſame Time in any Diſtillery, ſhall be forfeited, and may be ſeized by any Officer of Exciſe.

Diſtiller ſhall not have Corn Waſh and Sugar Waſh in his Poſſeſſion at the ſame Time. Penalty 100 l.

LVIII. And be it further enacted, That every Diſtiller ſhall, Twenty-four Hours at the leaſt before Receipt of any Quantity of decayed Wines, Melaſſes, or Melaſſes Waſh, Sugar Waſh, or Sweet Water, or any Waſh not made of Corn, into the Diſtillery of ſuch Diſtiller, give Notice in Writing

Diſtiller ſhall give Notice of receiving Sugar Waſh. Penalty 5 l.

Writing to the Surveyor or Gauger in Charge of ſuch Diſtillery, of the particular Quantity and Kind of all ſuch decayed Wines, Melaſſes, or Waſh not made of Corn, and of the Species thereof, and of the Time when ſuch Diſtiller intends to receive the ſame; and if any decayed Wines or Melaſſes, or any Kind of Waſh not made of Corn, ſhall be found in the Diſtillery of any Diſtiller without ſuch Notice having been ſo given as herein required, the ſame ſhall be forfeited, and may be ſeized or ſpilled by any Officer of Exciſe, and ſuch Diſtiller ſhall forfeit Fifty Pounds.

Penalty on Diſtiller having any Mixture of Corn and Sugar Waſh in his Poſſeſſion 100 l.

LIX. And be it further enacted, That if any Pot Ale or Waſh in which there ſhall be any Mixture of Corn and Melaſſes, or Sugar, or of Corn Waſh and Melaſſes Waſh or Sugar Waſh, or Sweet Water, ſhall be found in the Diſtillery of any Diſtiller, or in any Place adjoining thereto, or in the Poſſeſſion of any ſuch Diſtiller, or if any Spirits ſhall be found diſtilling or diſtilled from any ſuch Mixture, ſuch Diſtiller, as often as the ſame ſhall be ſo found, ſhall forfeit the Sum of One hundred Pounds; and, upon the Trial of any Information for the ſaid Penalty, ſuch Diſtiller ſhall be convicted, unleſs due Proof ſhall be made by ſuch Diſtiller that the Pot Ale or Waſh in reſpect of which ſuch Information ſhall be brought, did not contain any Mixture of Corn and Melaſſes or Sugar, or of Corn Waſh and Melaſſes Waſh, or Sugar Waſh, or Sweet Water, or that the Spirits were not diſtilling or diſtilled from any ſuch Mixture, as the Caſe may be.

If Contents of Still are not declared, they ſhall be charged as Singlings.

LX. And be it further enacted, That if any Officer of Exciſe ſhall find any Still at Work, and the Diſtiller, or any Perſon employed by ſuch Diſtiller, ſhall refuſe to declare what ſuch Still then contains, it ſhall be lawful for ſuch Officer of Exciſe to charge the Diſtiller as if ſuch Still contained Singlings or Low Wines, and ſuch Diſtiller ſhall pay the Duties by this Act chargeable accordingly.

What ſhall be conſidered as Feints, and how to be diſpoſed of.

LXI. And be it further enacted, That no Liquor ſhall be declared as Feints, or taken as ſuch in any Diſtillery which ſhall be of a greater Strength than Eighty-five *per Centum* under Proof; and that in caſe any Liquor declared as Feints ſhall be found of a greater Strength, the ſame ſhall be charged as Singlings or Low Wines; and that no Liquor called Feints ſhall be diſtilled or otherwiſe diſpoſed of, than by being ſpilled, or by mixing the ſame with Pot Ale or Waſh in the Preſence of an Officer of Exciſe, at the Option of the Diſtiller; and that if any Decreaſe ſhall at any Time be found in the Quantity of ſuch Feints more than is juſtified by the Quantity ſo mixed with Waſh or Pot Ale, or ſo ſpilled as aforeſaid in the Preſence of an Officer, ſuch Diſtiller ſhall be charged for a Quantity of Spirits in Proportion of One Gallon of Spirits to Three Gallons of ſuch Decreaſe of Quantity in ſuch Feints.

Stock of Diſtiller ſhall be ſhown and declared to Officer on Demand. Penalty 100 l.

LXII. And be it further enacted, That as often as any Officer of Exciſe ſhall have entered into the Diſtillery, Warehouſe, Store, or any other Place belonging to any Diſtiller, ſuch Diſtiller, or ſome Perſon employed on Behalf of ſuch Diſtiller, ſhall, on Demand of any ſuch Officer, ſhow or cauſe to be ſhown to ſuch Officer all the Stock on Hand of Waſh, Pot Ale, Singlings, or Low Wines and Spirits, belonging to ſuch Diſtiller, and ſhall give or cauſe to be given to ſuch Officer a Declaration of the



ſame;

same; that is to say, that the Stock so shown is all the Stock of Wash, Pot Ale, Singlings, or Low Wines and Spirits of or belonging to such Distiller: And if such Distiller, or some Person on his Behalf, shall not, on Demand made by any such Officer, forthwith show or cause to be shown such Stock, or make such Declaration as aforesaid, or if such Distiller, or any Person showing such Stock or making such Declaration, shall make any false or untrue Declaration of such Stock, such Distiller shall for every such Offence forfeit One hundred Pounds; and if any Officer or Officers of Excise shall upon Search discover any Wash, Pot Ale, Singlings, or Low Wines or Spirits, in any Distillery, or in any other Place belonging to any Distiller, which shall not have been duly shown or declared, or which shall be in any Place or Store belonging to such Distiller, not registered under this Act, then all such Wash, Pot Ale, Singlings, or Low Wines or Spirits, shall be forfeited, and such Distiller or Distillers shall forfeit the Sum of Twenty Shillings for every Gallon of Spirits, and for every Nine Gallons of Wash or Pot Ale, and for every Three Gallons of Singlings or Low Wines so found and discovered.

Regulations as to declaring Stock of Spirits.

LXIII. And be it further enacted, That every Distiller, or Servant or Person in the Employment of such Distiller, who shall show the Stock of such Distiller to any Officer of Excise, shall count all the Casks of Spirits, and declare the Number thereof to such Officer taking an Account of the same; and in case such Distiller, Servant, or other Person, shall refuse or neglect so to do, such Distiller shall forfeit for every such Offence the Sum of Twenty Pounds; and if after such Declaration as aforesaid, any of the Casks which shall have been declared to contain Spirits, shall be found to be empty, or to contain any other Liquor or Thing save only Spirits, or if more Casks than One shall be found not to be full, or if a greater Number of Casks shall be found than have been so declared, every such Cask, and the Contents thereof, shall be forfeited, and may be seized, and such Distiller shall forfeit for every Cask so found, not corresponding with such Declaration, the Sum of Ten Pounds.

Penalty 20*l.*

Penalty 10*l.*

Officer shall make a weekly Return on the Distiller, who shall pay the Duty accordingly. Penalty 20*l.* and Double Duty.

LXIV. And be it further enacted, That the Surveyor or Gauger in Charge of the Distillery of any Distiller, or any other Officer of Excise appointed or authorized so to do, shall, Once in every Week, make a Return or Report in Writing to the Collector of the District in which such Distillery is situate, or to such Person or Persons as the Commissioners of Excise shall appoint to receive the same, of the Quantity of Spirits for which such Distiller is under this Act chargeable with Duty, and of the Duty thereon for the Week ending on the *Saturday* next preceding, and every such Officer shall, and he is hereby required, to leave a true Copy of such Return in Writing under his Hand, with every such Distiller, or at such Distillery, upon Pain of forfeiting Twenty Pounds for every Neglect or Omission in so doing, and such Return or Report of such Officer shall be a Charge upon every such Distiller for the Week so ending on such preceding *Saturday*; and such Distiller shall pay the Duty appearing by such Return to have become due and payable, within Seven Days from such preceding *Saturday*, or shall for every Default forfeit Twenty Pounds, together with a Sum equal to Double the Duty so returned and charged.

Diſtillers ſhall make Entries themſelves, and pay Duties weekly. Penalty 20l. &c.

LXV. And be it further enacted, That ſuch Diſtiller ſhall, under the proper Hand of ſuch Diſtiller, or under the Hand of ſome Perſon for whom ſuch Diſtiller ſhall be reſponſible, Once in every Week, at the Exciſe Office of the Diſtrict in which the Diſtillery of ſuch Diſtiller ſhall be ſituate, make true Entry of the Quantity of Spirits for which ſuch Diſtiller is under this Act chargeable with Duty for the Week ending the *Saturday* next preceding; and ſhall, at the Time of making ſuch Entry, pay and clear off the Whole of the Duty payable for ſuch Quantity of Spirits, upon Pain of forfeiting Twenty Pounds for every Omiſſion, Neglect, or Default of ſuch Entry or Payment, together with a Sum equal to Double the Duty which ſuch Diſtiller ſhall by Law be chargeable with for ſuch Week.

In caſe of Diſpute, Officer ſhall verify his Return by Affidavit.

LXVI. And be it further enacted, That as often as any Diſpute or Difference ſhall ariſe between any Officer of Exciſe and any Diſtiller, touching the Amount of Duty charged by the Return of ſuch Officer upon ſuch Diſtiller, for or in reſpect of any Quantity of Spirits purſuant to this Act, ſuch Officer ſhall verify, by Affidavit made before the Collector of the Diſtrict, or ſome Juſtice of the Peace, that the Return made by him is true and fair, according to the beſt of his Skill and Knowledge, and thereupon ſuch Return ſhall be a Charge upon the Diſtiller diſputing the ſame: Provided always, that no Diſtiller ſhall be allowed to controvert or diſpute any Return or Charge of Duty by any Officer, unleſs ſuch Diſtiller ſhall have made a regular weekly Return of the Quantity of Spirits by him diſtilled, and paid the Duty chargeable on the ſame, and ſhall in ſuch his weekly Return have made his Objection to the Return or Charge of ſuch Officer.

Diſtiller ſhall not diſpute ſuch Charge, unleſs he has made his own weekly Return.

For amending Errors in Officers Returns, and relieving or ſurcharging Diſtillers accordingly.

LXVII. And be it further enacted, That in caſe any Officer of Exciſe ſhall at any Time have committed any Error in any Return to be made by him under this Act, by including or charging in ſuch Return a greater or leſs Quantity of Spirits, or a greater or leſs Amount of Duty than ought to have been returned or charged by him againſt any Diſtiller according to the Directions of this Act, it ſhall and may be lawful for ſuch Officer, or for the Examinator of the Accounts of ſuch Officer, and they are hereby reſpectively required, to rectify the ſame as ſpeedily as may be convenient, within Six Months after ſuch Return ſhall have been made, and to report the ſame to the ſaid Commiſſioners of Exciſe; and if it ſhall appear that the Quantity of Spirits and the Amount of Duty charged in any ſuch Return againſt any Diſtiller, was greater than the ſame ought to have been, it ſhall be lawful for the ſaid Commiſſioners of Exciſe, and they are hereby required, to make an Allowance forthwith to ſuch Diſtiller of the Amount of Duty ſo overcharged; and if it ſhall appear that the Quantity of Spirits, and the Amount of Duty charged in any ſuch Return againſt any Diſtiller, was leſs than the ſame ought to have been, it ſhall and may be lawful for the ſaid Commiſſioners of Exciſe, and they are hereby required to give Notice to ſuch Diſtiller of the Amount of the Deficiency of the Duty in conſequence of ſuch erroneous Return; and if ſuch Diſtiller ſhall not, within One Month after ſuch Notice, ſhow ſufficient Cauſe to ſuch Commiſſioners of Exciſe why he ſhould not be charged with and pay ſuch Deficiency, it ſhall be lawful for the ſaid Commiſſioners of Exciſe to order a Return to be made to the Collector of the Diſtrict in which ſuch Diſtiller

ſhall reſide, of the Amount of ſuch Deficiency; and the Duty ſpecified in ſuch Return ſhall be a Surcharge on ſuch Diſtiller; and if ſuch Diſtiller ſhall not, upon Demand, pay the full Amount of ſuch Duty ſo ſurcharged, or ſuch Part thereof as ſhall be eſtabliſhed by the ſaid Commiſſioners, ſuch Diſtiller ſhall forfeit the Sum of Ten Pounds, and a Sum equal to Double the Amount of Duty which ſhall be ſo returned and ſurcharged; provided that no ſuch Return ſhall be a Surcharge on any Diſtiller, unleſs it ſhall have been made, and the Amount thereof demanded within Nine Months after the Date of the original Return.

Payment by Diſtiller of his own Calculation of Duty, ſhall not exempt him from Payment according to the Officer's Return.

LXVIII. Provided always, and be it enacted, That the Payment by any Diſtiller of any Sum of Money leſs than the Amount of Duty returned or to be returned by any Officer of Exciſe to be payable by ſuch Diſtiller, ſhall not exempt ſuch Diſtiller from the Payment of the Difference between the Amount of Duty ſo returned by ſuch Officer, and the Sum ſo paid by ſuch Diſtiller; and that if ſuch Diſtiller ſhall not pay ſuch Difference within Seven Days next after ſuch Return of ſuch Officer, ſuch Diſtiller ſhall for every ſuch Default forfeit Twenty Pounds, together with a Sum equal to Double the Difference between the Amount of Duty ſo returned by ſuch Officer, and the Sum ſo paid by ſuch Diſtiller.

Penalty on Decreaſe of Stock of Diſtillers, Factors, or Dealers, not being Retailers.

LXIX. And be it further enacted, That in every Caſe where the Stock of Spirits in the Stores or Poſſeſſion of any Diſtiller, Factor, or other Perſon dealing in or ſtoring Spirits in *Ireland*, not being licenſed to ſell Spirits by Retail, ſhall be leſs than the Quantity of Spirits which, by the Stock Account kept by the Officer of Exciſe, ought to be in the Stores or Poſſeſſion of ſuch Diſtiller, Factor, or other Perſon, every ſuch Diſtiller, Factor, or other Perſon, for every Time ſuch Decreaſe ſhall appear, ſhall forfeit the Sum of Ten Shillings for every Gallon of Spirits which ſhall be ſo deficient.

Minute Books to be delivered and kept in each Diſtillery. Penalty 200l.

LXX. And be it further enacted, That in the Diſtillery of every Diſtiller there ſhall be ſafely kept ſuch Minute Books as ſhall be delivered to ſuch Diſtiller by the Surveyor or Gauger in Charge of ſuch Diſtillery, in which Book ſuch Officers ſhall from Time to Time make true Entries of the Times when they ſhall reſpectively viſit ſuch Diſtillery, and of all ſuch other Particulars relative to the State and Condition of ſuch Diſtillery, as ſuch Officers ſhall find neceſſary and expedient, or as ſhall be directed by any ſuperior Officer; and ſuch Diſtiller ſhall, within Three Days after the Twenty-fifth Day of *December*, the Twenty-fifth Day of *March*, the Twenty fourth Day of *June*, and the Twenty-ninth Day of *September* reſpectively in every Year, deliver ſuch Books to the Surveyor of Exciſe then in Charge of ſuch Diſtillery: And in caſe any Diſtiller to whom ſuch Book ſhall be tendered by any Officer of Exciſe, ſhall refuſe to receive the ſame, or having received the ſame ſhall wilfully tear, deface, obliterate, or alter ſuch Book, or any Entry therein, or cauſe the ſame to be torn, defaced, obliterated, or altered, or ſhall make or cauſe to be made any Entry therein, or in caſe ſuch Diſtiller, or any Perſon employed in ſuch Diſtillery, ſhall at any Time, when required by any Officer of Exciſe, neglect or refuſe to produce ſuch Book, or ſhall neglect to deliver ſuch Book at the Times aforeſaid, to the Surveyor of Exciſe, ſuch Diſtiller ſhall for every ſuch Offence forfeit the Sum of Two hundred Pounds.

LXXI. And

Penalty on ſending out Spirits in leſs Quantities than 30 Gallons, or at Night without Notice, &c.

LXXI. And be it further enacted, That if any Diſtiller ſhall ſend out any Spirits in any leſs Quantity than Thirty Gallons, or without being accompanied by a legal Permit, or if any Spirits ſhall be delivered or carried out of any Diſtillery between Sunſet and Sunriſe, without Notice firſt given to the Officer of Exciſe, who ſhall from Time to Time be in Charge of the Diſtillery of ſuch Diſtiller, to the Intent that ſuch Officer may be preſent to gauge ſuch Spirits, every ſuch Diſtiller ſhall forfeit for every ſuch Offence the Sum of Ten Pounds; and all ſuch Spirits, and the Caſks or Veſſels containing the ſame, ſhall be forfeited, and ſhall and may be ſeized by any Officer of Exciſe.

Collector empowered to diſtrain for Duties.

LXXII. And be it further enacted, That in all Caſes where any Duties payable under this Act by any Diſtiller, ſhall be unpaid at the Time when ſuch Duties are by this Act made due and payable, it ſhall be lawful for the Collector of Exciſe of the Diſtrict in which the Diſtillery of ſuch Diſtiller ſhall be ſituate, by Warrant under his Hand and Seal, to empower any Perſon or Perſons to take and diſtrain all Spirits, and all Stills, Still Heads, and Worms, and all Coppers and other Veſſels and Utenſils for diſtilling uſed in any ſuch Diſtillery, and all Malt, Corn, and other Materials for diſtilling, and to cauſe the ſame to be ſold by publick Auction; and if after the Payment of all Duties and Arrears of Duties due from ſuch Diſtiller, together with the Coſts and Expences of ſuch taking and diſtraining, there ſhall be any Surplus of the Produce ariſing from the Sale thereof, ſuch Surplus ſhall be forthwith tendered and paid to ſuch Diſtiller or his Repreſentatives: Provided always, that when any Spirits ſhall be ſo taken and diſtrained, it ſhall and may be lawful for ſuch Diſtiller or his Repreſentatives, at any Time or Times before the Day appointed for the Sale thereof, to obtain Permits for conveying all or any Part of ſuch Spirits, upon his or their paying to the Collector, towards diſcharging the Duties ſo due and payable, the real Value of ſuch Spirits as he or they ſhall deſire to remove, and the ſame may be removed accordingly, and a proper Permit or proper Permits ſhall, on due Application, be given for the ſame, in like Manner as if no ſuch Diſtreſs had been made.

All Utenſils in a Diſtillery ſhall remain liable to Payment of Duties and Penalties.

LXXIII. And be it further enacted, That all Stills, Still Heads, and Worms, and all Coppers and other Veſſels and Utenſils for diſtilling, having been uſed in any Diſtillery, by what Title or Conveyance ſoever the ſame ſhall be claimed, or into whoſe Hands ſoever the ſame ſhall afterwards come, ſhall be liable and ſubject to, and are hereby charged with all Debts due to the Crown, and Duties of Exciſe, which ſhall be in Arrear and owing by any Perſon for any Spirits diſtilled or made within ſuch Diſtillery, and ſhall alſo be ſubject to the Payment of all ſuch Penalties as ſhall have been incurred by any Perſon who ſhall have occupied or uſed ſuch Diſtillery, for any Offence againſt this Act; and it ſhall be lawful in all Caſes to levy ſuch Debts, Duties, Penalties, and Forfeitures, by Diſtreſs and Sale of ſuch Utenſils, as it would be lawful to do in caſe the Perſon owing ſuch Debts and Duties, or incurring ſuch Penalties and Forfeitures, was at the Time the real Proprietor of ſuch Utenſils.

Bounties to Diſtillers uſing large Stills, viz

LXXIV. And be it further enacted, That during the Continuance of this Act, every Diſtiller in *Ireland* who ſhall make uſe of any Still, the

Body whereof, without the Head or any other Appendage thereto, shall contain One thousand Gallons or upwards, shall be allowed and paid by the Collector of Excise of the District, out of any Money in his Hands, a Bounty after the Rate of Sixteen Pounds for every One hundred Pounds of the Amount of the Duties on Spirits paid by such Distiller; and every Distiller in *Ireland* who shall make use of any Still, the Body whereof, without the Head or any other Appendage thereto, shall contain Five hundred Gallons, and shall not contain One thousand Gallons, shall be allowed and paid in like Manner a Bounty after the Rate of Eight Pounds for every One hundred Pounds of the Amount of the Duties on Spirits paid by such Distiller: Provided always, that if any Distiller shall have or make use of more than One Still, such Distiller shall be allowed a Bounty on the whole Amount of the Duties paid by such Distiller, after the Rate payable in respect of the Still of the smallest Size.

16 per Cent. for Stills of 1000 Gallons, and 8 per Cent. for Stills of 500 Gallons or according to the least Still used.

LXXV. And be it further enacted, That every Brazier or Worker in Brass, Copper, Tin, or Metal of any Kind, in *Ireland*, before he shall make any Still, Still Head, or Worm, shall take out a Licence from the said Commissioners of Inland Excise in *Ireland*, to follow the Business of making and repairing Stills, expressing his Name and Place of Abode upon Paper or Parchment, signed by One Commissioner, and stamped according to Law, to be in force until the Twenty-fifth Day of *March* next following the Issue thereof, and shall annually take out a similar Licence on every Twenty-fifth Day of *March*, so long as he shall continue to follow such his Trade; and if any such Brazier or Worker shall make at any Time or in any Place, or repair any Still, Still Head, or Worm, without having obtained such Licence, he or she shall forfeit the Sum of One hundred Pounds; and all Tools, Utensils for working Metals, Tin, or Copper Plates, Stills, Still Heads, or Worms, and all Pieces thereof, or Preparations for making the same, which shall be found in his or her Possession, shall be forfeited, and may be seized by any Officer of Excise.

Braziers shall take out annual Licences. Penalty 100l.

LXXVI. Provided always, and be it enacted, That no such Licence shall be granted to any Person until he shall enter into Bond to His Majesty, His Heirs and Successors, in the Sum of Two hundred Pounds, with Two sufficient Sureties in the Sum of One hundred Pounds each, conditioned that he will from Time to Time make a true Return, verified by Affidavit, to the nearest Officer of Excise, of the Name and Place of Abode of every Person for whom he shall make or repair any Still, Still Head, or Worm, together with the Number of Gallons each such Still shall contain, Twenty-four Hours at the least after making or repairing the same, and before he shall suffer the same to be taken or delivered out of his House, Shop, or Place of Work; and that he shall also, within Three Days after the End of each Quarter of a Year, from the Quarter Day next following after the Commencement of his Licence, make a Return to the Collector of the District wherein he shall work of the whole Number of Stills, Still Heads, and Worms, made or repaired by him in the preceding Quarter of a Year, with the Name and Place of Abode of every Person for whom he shall have made or repaired the same, and the Number of Gallons each such Still so made or repaired shall contain, or that he has not made or repaired any Still, Still Head, or Worm, in the Course of the preceding Quarter of a Year.

Security to be given, and Returns made by Braziers.

Brazier ſhall ſtamp Name and Contents on Stills and Heads. Penalty 10l.

LXXVII. And be it further enacted, That every Brazier or other Perſon making any Still whatſoever, ſhall, before diſpoſing of the ſame, ſtamp on the Breaſt of ſuch Still, over that Part thereof where the Cock of ſuch Still ſhall be placed, and alſo on the Head of ſuch Still reſpectively, the Name and Place of Reſidence of ſuch Maker, and alſo the Name and Place of Reſidence of the Perſon to whom the ſame ſhall be diſpoſed of, at full Length, in Roman Letters, and the Year of our Lord in which ſuch Still ſhall be diſpoſed of, in Figures, and the Number of the Gallons alſo in Figures which ſuch Still and Head reſpectively ſhall be capable of containing, ſuch Letters and Figures to be ſunk in the Metal of ſuch Still, and not leſs than Half an Inch long, under Pain of forfeiting for every Default therein the Sum of Ten Pounds; and if any ſuch Still ſhall afterwards be enlarged, the Brazier or Perſon enlarging the ſame, ſhall in like Manner ſtamp the Number of Gallons ſuch Still or Still Head reſpectively ſhall be capable of containing after ſuch Enlargement thereof, under a like Penalty of Twenty Pounds.

Penalty on Perſons having Stills not according to Proportions directed by this Act, 100l.

LXXVIII. And be it further enacted, That if any Brazier or other Perſon dealing in Braſs, Copper, Tin, or other Metal, ſhall make or have in his or her Poſſeſſion, and if any Diſtiller ſhall have, keep, or make uſe of any Still, the Proportion of the Diameters and Altitude whereof ſhall be contrary to this Act, every ſuch Still ſhall be forfeited, and ſhall and may be ſeized by any Officer of Exciſe, and the Perſon or Perſons making, keeping, or uſing the ſame, or having the ſame in his or her Poſſeſſion, ſhall forfeit the Sum of One hundred Pounds.

Penalty on Braziers having Stills leſs than 500 Gallons without Licence 20l. &c.

LXXIX. And be it further enacted, That no Brazier or other Perſon dealing in Braſs, Copper, Tin, or other Metal, ſhall make or have in his or her Poſſeſſion any Still, the Content of the Body whereof, without the Head or any Appendage thereto, ſhall be leſs than Five hundred Gallons, other than and except any Still of Twelve Gallons Content only, nor unleſs ſuch Perſon ſhall have previouſly obtained a Licence from ſome One Commiſſioner of Exciſe for making or keeping the ſame; and in caſe ſuch Still ſhall be of Twelve Gallons Content, ſetting forth that the ſame is for the Uſe of ſome Chymiſt, Apothecary, or other Perſon duly licenſed to uſe the ſame; and if any ſuch Still ſhall be found in the Poſſeſſion of any Brazier or other Perſon as aforeſaid, who ſhall not produce a Licence for making or keeping the ſame, ſuch Brazier or other Perſon ſhall forfeit the Sum of Twenty Pounds, and ſuch Still ſhall be forfeited, and may be ſeized by any Officer of Exciſe.

No Still ſhall be conveyed without Permit; Penalty 10l.

LXXX. And be it further enacted, That no Brazier or Manufacturer of Metal, or other Perſon, in *Ireland*, ſhall ſend or convey any Still, Still Head, or Worm, to any Perſon whomſoever, unleſs a Permit granted by an Officer of Exciſe for the Removal of ſuch Still, Still Head, or Worm, ſhall have been obtained by ſuch Brazier, Manufacturer, or other Perſon, and ſuch Permit ſhall contain in the Body thereof the Name of the Brazier or Manufacturer thereof, or other Perſon ſending the ſame, and of the Perſon or Perſons to whom and the Place to which ſuch Still, Still Head, or Worm, is intended to be ſent, and alſo the Content in Gallons of ſuch Still, and the Head thereof reſpectively; and every ſuch Still, Still Head, and Worm, which ſhall be found conveying or conveyed, and for the Conveyance of which ſuch Permit ſhall not be produced, ſhall

be forfeited, and may be ſeized by any Perſon whatever, and the Brazier, Manufacturer, or other Perſon ſending or conveying the ſame, ſhall forfeit the Sum of Ten Pounds.

Permit ſhall be delivered up to Officer, and Certificate thereof given by him.

LXXXI. And be it further enacted, That the Perſon to whom any ſuch Still ſhall be conveyed ſhall, within Forty-eight Hours after the Arrival of ſuch Still, deliver up the Permit under which ſuch Still ſhall have been conveyed, to the proper Officer of the Walk in which ſuch Perſon ſhall reſide, and ſuch Officer ſhall thereupon grant a Certificate to ſuch Perſon in lieu of ſuch Permit; and if any ſuch Still ſhall be found in the Poſſeſſion of any Perſon after the Expiration of Forty-eight Hours from the Arrival thereof, without ſuch Certificate, ſuch Still ſhall be forfeited, and ſhall and may be ſeized by any Officer of Exciſe.

Penalties on unlicenſed Perſons having Stills, Spirits, or Waſh in their Poſſeſſion. 20l. 3 and 20s. per Gallon, &c.

LXXXII. And be it further enacted, That in caſe any Still, Still Head, or Worm, or other Utenſil for diſtilling of Spirits, ſhall be found in the Poſſeſſion of any Perſon, not being a Brazier, or not being duly licenſed to have or keep the ſame, and in caſe any Spirits exceeding the Quantity of Four Gallons (except ſuch Spirits for which a Permit or Certificate ſhall be produced) or any Waſh, Pot Ale, Low Wines, or Singlings, ſhall be found in the Poſſeſſion of any Perſon not duly licenſed under this Act, ſuch Perſon ſhall for every ſuch Still, Still Head, Worm, or other Utenſil for diſtilling of Spirits, forfeit the Sum of Twenty Pounds, and for every Gallon of ſuch Spirits, and for every Nine Gallons of ſuch Waſh or Pot Ale, and for every Three Gallons of ſuch Low Wines or Singlings, the Sum of Twenty Shillings: And all ſuch Stills, Still Heads, Worms, or other Utenſils, and all Spirits, Waſh, Pot Ale, Low Wines, and Singlings ſo found, ſhall be forfeited, and may be ſeized by any Officer of Exciſe.

Penalty on Perſons concealing Spirits, &c.

LXXXIII. And be it further enacted, That if any Perſon ſhall harbour, keep, or conceal, or ſhall knowingly permit to be harboured, kept, or concealed, or ſhall give any Aid or Aſſiſtance, or Reward, to any Perſon or Perſons to harbour, keep, or conceal, any Spirits, Low Wines, Singlings, Waſh, or Pot Ale, which ſhall have been unlawfully made or diſtilled, every ſuch Perſon ſo offending ſhall for every ſuch Offence forfeit the Sum of Five Pounds, and all ſuch Spirits, Low Wines, Singlings, Waſh, and Pot Ale, ſhall be forfeited, and may be ſeized by any Officer of Exciſe.

Unlicenſed Diſtillers declared guilty of a Miſdemeanor, and puniſhable accordingly; and for the Second Offence be tranſported.

LXXXIV. And be it further enacted, That if any Perſon in *Ireland* ſhall make uſe of any Still, Still Head, or Worm for diſtilling, or ſhall make or diſtil any Low Wines, Singlings, or Spirits, or ſhall brew, make, or ferment any Wort, Waſh, or Pot Ale, wherewith and with the Intent to diſtil Low Wines, Singlings, or Spirits, without having a Licence in force purſuant to Law for diſtilling, every ſuch Perſon ſhall be deemed and taken to be guilty of a Miſdemeanor; and it ſhall be lawful for any Juſtice of the Peace reſiding near to the Place where ſuch Offence ſhall be committed, on Information on Oath of any ſuch Offence, to iſſue his Warrant for the Apprehenſion of ſuch Perſon, and on Examination into the Complaint, to commit ſuch Perſon to Gaol, there to remain until delivered by due Courſe of Law; and in caſe any Indictment ſhall be found againſt ſuch Perſon, he or ſhe ſhall plead thereto, without having Time

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to traverſe the ſame; and it ſhall be lawful for the Court by and before whom ſuch Perſon ſhall be tried and convicted, to inflict ſuch Puniſhment on ſuch Perſon for the firſt Offence as may by Law be inflicted on Perſons guilty of Miſdemeanors; and for the ſecond Offence to ſentence ſuch Perſon ſo convicted to be tranſported for the Term of Seven Years.

On Information to a Juſtice of Peace of any unlicenſed Still, he ſhall return the ſame to the next Aſſizes, where the Fact ſhall be tried, and a Fine of 50l. impoſed on the Pariſh in which the Still is found or uſed.

LXXXV. And whereas the Penalties heretofore impoſed on Townlands and Places wherein any unlicenſed Still or other Utenſil for diſtilling of Spirits were ſeized, have been found ineffectual to prevent ſuch unlicenſed Stills, and it is expedient to make other Proviſions in order to prevent all Fraud, Colluſion, and Connivance with reſpect to the uſing ſuch unlicenſed Stills, and to preſerve the Morals of the People from being injured by the immoderate Uſe of Spirits diſtilled thereby: Be it therefore enacted, That it ſhall and may be lawful for any Juſtice of the Peace, and he is hereby required, upon Information upon Oath to him given, that any unlicenſed Still or other Utenſil for diſtilling of Spirits has been found, or is uſed in any Place within the Juriſdiction of ſuch Juſtice, to examine into the Truth of ſuch Information; and if he ſhall find Reaſon to believe that ſuch Still has been ſo uſed or found, he ſhall bind over the Perſon or Perſons giving ſuch Information to appear at the next enſuing Aſſizes or preſenting Term, to give Evidence, if neceſſary, in ſupport of ſuch Information: And ſuch Juſtice ſhall cauſe Notice of ſuch Information to be ſerved on any Two Inhabitants of the Pariſh (or if ſuch Still ſhall be found or uſed in any Extra-parochial Place, then on Two Inhabitants of the Townland) in which it ſhall appear by ſuch Information that any ſuch unlicenſed Still or other Utenſil was found or uſed Seven Days at the leaſt previous to the Commiſſion Day of the next enſuing Aſſizes, or firſt Day of the next preſenting Term, if in the County or County of the City of *Dublin*; and ſuch Juſtice ſhall, at or before ſuch next enſuing Aſſizes or preſenting Term, deliver to the Clerk of the Crown all ſuch Informations ſo made before him, and all Examinations taken by him thereon reſpectively, and ſuch Clerk of the Crown ſhall lay the ſame before the Court at the ſaid reſpective Aſſizes or preſenting Term: And in caſe any Perſon liable to pay any Grand Jury Ceſs in ſuch Pariſh or Townland reſpectively ſhall appear at ſuch Aſſizes or preſenting Term, to controvert the Fact of finding or uſing ſuch Still, or the Fact that any ſuch Still was unlicenſed, or that the Pariſh or Townland mentioned in any ſuch Information was the Pariſh or Townland wherein ſuch Still was ſo found or uſed, it ſhall be lawful for the Court at the ſame Aſſizes or preſenting Term, and ſuch Court is hereby required to try the Fact or Facts ſo controverted, in the ſame Manner as the Trial of a Traverſe to any Preſentment of a Grand Jury; and if a Verdict ſhall be given agreeable to the Information ſo made to ſuch Juſtice of the Peace, or if no Perſon ſhall appear at ſuch Aſſizes or preſenting Term to controvert the Facts as aforeſaid, ſuch Court ſhall fine ſuch Pariſh or Townland in the Sum of Fifty Pounds, and ſhall direct the Treaſurer of the County, County of a Town or City, to iſſue his Warrant for levying the ſaid Sum of Fifty Pounds off the Pariſh or Townland reſpectively, in which it ſhall appear by ſuch Information that ſuch Still was found or uſed; which ſaid Sum of Fifty Pounds ſhall be levied by the Collector of the Grand Jury Ceſs, in like Manner, and with like Powers, Authorities, and Remedies, in caſe of Non-payment thereof, or of any Part thereof, as are provided by Law in reſpect to any Money to be levied under any Preſentment of a

Grand Jury; and one Moiety of every such Fine or Sum of Fifty Pounds as shall be levied off any Parish or Townland in the County of the City of *Dublin*, or the Liberties thereunto belonging, or in the County of *Dublin*, shall be paid by the Treasurer of the said County and County of the City of *Dublin* to the Society for discountenancing Vice and promoting Virtue in the said City, for the Use of the said Society; and one Moiety of such Sum of Fifty Pounds as shall be levied in any other Parish or Townland in *Ireland*, shall be paid by the Treasurer of the County, County of a Town or City, in which such Parish or Townland is situate, to the Treasurer of the publick Infirmary or Hospital of such County, for the Use of such Infirmary or Hospital; and the other Moiety of such Sum of Fifty Pounds shall in all Cases be paid by the Treasurer of such County, County of a Town or City, to any Officer of Excise or Customs who shall have given such Information to such Justice of the Peace as herein-before mentioned, and who shall appear at such Assizes or presenting Term pursuant to his Recognizance to prosecute the same; or in case the Informer shall not be an Officer of Excise or Customs, such last-mentioned Moiety shall be paid by such Treasurer according to the Directions of the Court, either to such Informer, or to such Justice of the Peace, to be by such Justice applied in rewarding the Person or Persons from whom he received such Information, or otherwise, towards the suppressing of all unlicensed Stills within his Jurisdiction, in such Manner as to such Justice shall seem most fitting and expedient.

Application of Penalty.

LXXXVI. And whereas the allowing Spirits made or distilled from Corn in *Ireland*, to be warehoused there for Exportation without Payment of the Duty of Excise chargeable in *Ireland* thereon, may tend to promote the profitable Export thereof; be it therefore enacted, That it shall and may be lawful for every Distiller or Maker of such Spirits in *Ireland*, to warehouse his Spirits for Exportation without Payment of such Duty of Excise, according to the Provisions of this Act, and subject to such Rules and Regulations as the said Commissioners of Excise in *Ireland* shall, from Time to Time, direct or order in any of His Majesty's Stores or Warehouses at the Ports of *Dublin*, *Drogheda*, *Dundalk*, *Newry*, *Belfast*, *Galway*, *Limerick*, *Londonderry*, *Cork*, *Youghall*, *Waterford*, *Wexford*, *Sligo*, *Westport* and *Kinsale*, or at any other Port in *Ireland*, in which, or in the District in which such Port shall be situated, Stills of not less than Five hundred Gallons in Content shall be hereafter licensed by the said Commissioners: Provided always, that no Spirits of a Strength less than a Strength equal to One to Ten over Hydrometer Proof, by *Clarke*'s Hydrometer, or by such other Hydrometer as shall be approved of by the Commissioners for executing the Office of Lord High Treasurer of *Ireland*, shall be so warehoused; and that all such Spirits shall be contained in Casks of not less than One hundred Gallons Content, and that there be marked on the Head of each Cask in Letters or Figures cut therein, the Number of Gallons of Spirits in such Casks, and the Strength of the Spirits contained therein.

Distillers may warehouse Spirits within Ireland, under certain Regulations.

LXXXVII. And be it further enacted, That when and as often as any Distiller shall intend to warehouse Spirits for Exportation, he shall give Notice in Writing to the Officer or Officers of Excise who shall be placed over the Distillery of such Distiller, and also to the Storekeeper at the Port of Exportation, of such his Intention, in which Notice shall be set forth

Distiller shall give Notice to Officers and Storekeeper of the Time he intends to warehouse any Spirits.

forth the Number and Content in Gallons of each Cask which such Distiller so intends to warehouse, and the Day and Hour of the Day on which such Distiller intends to commence the Removal of such Spirits to the Warehouse, which Day shall not be more distant than Six Days, nor nearer than Three Days from the Time of such Notice: Provided always, that no Removal of any Spirits for such Purpose shall be allowed without Permits according to Law, and containing all such Particulars as shall be directed by the Commissioners of Excise; nor shall any such Removal commence at any Time of the Day before the Hour of Nine in the Morning, or after the Hour of Three in the Afternoon.

Officer shall attend at Distillers Stores during Removal.

LXXXVIII. And be it further enacted, That the proper Officer of Excise shall attend at the Stores of every such Distiller, at the Time mentioned as aforesaid in such Notice, and such Officer shall continue there until the Whole of the Spirits for which such Notice has been given, shall be removed out of the Stores of such Distiller, under Permits, as aforesaid; and that immediately after the Removal of such Spirits, such Officer shall take Stock on such Distiller, and shall set forth in the Stock Book the Decrease occasioned by the Removal of all such Spirits: And in case the Whole or any Part of the Spirits for the Removal of which a Permit shall be granted as aforesaid, shall not be delivered into His Majesty's Stores within the Time prescribed in the Permit or Permits for conveying the same (except in Cases of unavoidable Necessity, proved to the Satisfaction of the said Commissioners of Excise, or any Three of them) the Distiller of such Spirits, for the Removal of which out of his Stores, a Permit shall have been granted as aforesaid, shall forfeit the Sum of Ten Shillings for every Gallon not so delivered, and shall also forfeit a Gallon of Spirits for every Gallon so deficient in delivery; and it shall be lawful for the Officer of Excise to seize and take out of the Stores of such Distiller, a Gallon of Spirits for every Gallon which shall be so deficient; and it shall and may be lawful for the said Commissioners, or any Three of them, to withdraw and annul any Licence before that Time granted to such Distiller, if they shall think fit so to do.

Penalty on not delivering Spirits pursuant to Permit 10s. per Gallon, &c.

On warehousing Spirits, Storekeeper shall give Distiller a Receipt for the same.

LXXXIX. And be it further enacted, That immediately on the Arrival of such Spirits under proper Permits, at His Majesty's Stores, the proper Officer shall gauge and take an Account of every Cask, and the Strength of the Spirits contained therein, and shall enter an Account thereof in a Book to be by him kept for the Purpose; and thereupon the Storekeeper shall deliver to the Distiller, or Person requiring the same for the Use of such Distiller, a Receipt for such Spirits, specifying the Number of the different Casks, with their Gauge, and the Quantity and Strength of the Spirits contained in them, with the Day of the Month and Year when such Spirits were stored, and any Marks which may be put on such Casks by such Distiller for distinguishing the Spirits to be his Property.

Distiller shall deliver such Receipt to Officer, who shall then deduct the Spirits so ware-

XC. And be it further enacted, That such Receipt shall be delivered over within a reasonable Time by every such Distiller to the Officer of the Walk where such Distiller shall reside, or carry on the Business of a Distiller, and such Officer shall immediately return to such Distiller a Copy thereof signed by himself; and upon the Delivery of such Receipt, and

not

not before, it shall be lawful for such Officer to deduct from the Number of Gallons of Spirits with which such Distiller shall have been charged or chargeable, the Number of Gallons so warehoused, and to return the Charge against the Distiller to the Collector of Excise for the remaining Number of Gallons, which shall be a charge against such Distiller accordingly; and every such Officer shall annex to such Return the Storekeeper's Receipt, as his Voucher for having made such Deduction as aforesaid.

housed from the Distiller's Stock, and charge the Remainder only with Duty.

XCI. And be it further enacted, That such Spirits which shall be so warehoused, shall not be taken or carried out of the Warehouse on any Account whatsoever, otherwise than in Manner and pursuant to the Provisions and Directions herein-after mentioned and contained.

Spirits warehoused shall not be taken out but under this Act.

XCII. And be it further enacted, That so often as any Person warehousing Spirits in *Ireland*, shall be desirous of shipping for Exportation any Quantity of such Spirits, such Person shall deliver to the Storekeeper, Five Days at least before the Time when he intends to ship such Spirits, a Note in Writing, requiring such Storekeeper to deliver such Casks as such Person may intend to export, specifying the Number of Casks, and the Quantity of Spirits intended to be shipped, as set forth in the Receipt given to such Person by the Storekeeper, at the Time when such Spirits were admitted into the Warehouse, and mentioning the Time when such Person proposes to ship such Spirits, and the Name and Destination of the Ship or Vessel; and it shall be lawful for the Officer attending the Warehouse from which such Spirits are to be taken, before the Delivery thereof from such Warehouse, to mark every Cask of such Spirits with such Mark as the said Commissioners of Excise shall direct; and if any Spirits so intended for Exportation shall, after having been received in His Majesty's Stores, and before their actual Exportation, be altered in Quality, Quantity, or Strength, except by Decrease, occasioned from Leakage, Waste, or Accident, all such Spirits, and the Casks containing the same, shall be forfeited, and may be seized by any Officer of His Majesty's Revenue of Customs or Excise.

Taking Spirits out of Warehouse for Exportation.

XCIII. And be it further enacted, That before any such Spirits shall be delivered out of any such Warehouse for Exportation, the Person or Persons intending to export the same shall, with one or more sufficient Surety or Sureties, give Bond to His Majesty in Double the Value of such Spirits, and of the Excise Duty which would be due and payable thereon, if such Spirits were taken out for Home Consumption, conditioned that such Spirits shall (the Dangers of the Seas or Enemies excepted) be exported to and landed at such Port as shall be specified in such Bond, without Alteration in Quality or Quantity, except what may be occasioned by Leakage, Waste, or Accident, and shall not be landed in any other Place, nor relanded in *Ireland*.

Before Spirits shall be delivered out for Exportation, Bond shall be given to export them to the Port specified.

XCIV. And be it further enacted, That upon the Exporter of such Spirits, or some Person on behalf of such Exporter, producing to the Storekeeper of the Warehouse, and to the Officer attending the same, a Certificate from the proper Officer, that such Bond and Security hath been given, the Storekeeper of such Warehouse, and Officer attending the same,

On production of a Certificate that Bond has been given, so much Spirits as shall be

mentioned therein, shall be delivered with a Permit to the Officer attending the shipping of the Spirits for Exportation.

same, shall deliver such Spirits as shall be mentioned in such Certificate to be exported; and such Storekeeper shall cause the said Spirits to be sent under the Care of a proper Officer, at the Expence of the Owner, to the Quay where the Ship or Vessel shall be stationed, there to be delivered into the Custody of the shipping Officer on such Quay, and shall at the same Time deliver a Permit for the Quantity so sent, in which Permit shall be also mentioned the Date when the Spirits were warehoused; and all such Spirits shall remain in the Care and Custody of the shipping Officer on the Quay until shipped or exported; and all such Spirits shall be shipped in the same Casks in which they were originally warehoused, with the Marks, Numbers, and Note of the Contents thereon, except in Cases of damaged or leaky Casks, which may be changed with the Leave of the Commissioners of the Customs, or of the chief Officer of the Port, and like Marks shall be cut on the Head of each new Cask as had been cut on the leaky or damaged Casks; and all such Spirits shall be shipped only in such Vessels as by Law Spirits of *Irish* Manufacture may be shipped for Exportation, subject to all Regulations, Forfeitures, and Penalties, in respect of relanding or unshipping the same, as are or may be contained in any Act or Acts respecting Spirits shipped from *Ireland* for Exportation to *Great Britain* or elsewhere, and as are not contrary to the Provisions of this Act.

How Spirits may be taken out for Home Consumption.

XCV. And be it further enacted, That if any Person so warehousing Spirits for Exportation, shall desire to take the same, or any Quantity thereof, not less than Five hundred Gallons, out of His Majesty's Warehouse for Home Consumption, it shall and may be lawful for such Person so to do, on paying to the Collector of Excise for the District the full Amount of the Duty payable on such Spirits, for the Quantity which each and every such Cask contained at the Time of its being warehoused, together with a Sum after the Rate of Ten Pounds for every One hundred Pounds by the Year on the Amount of the said Duties, from the Expiration of Sixty Days after the Day of storing such Spirits, till the Time of taking the same out for Home Consumption; and upon the Production of the Collector's Receipt for such Duty to the Storekeeper, it shall be lawful for him to discharge the Casks mentioned in the Collector's Receipt, and to deliver a Permit for the Conveyance of the same to the Owner thereof, or to such Place as such Owner shall direct or require.

Warehoused Spirits may be removed to Ports.

XCVI. And be it further enacted, That Spirits so warehoused may be removed, at the Desire of the Owner thereof, from His Majesty's Warehouse at any one Port, to the like Warehouse at any other Port as aforementioned, under such Regulations as the said Commissioners of Customs shall order in respect thereof.

Warehouses may be visited by Proprietors.

XCVII. And be it further enacted, That it shall be lawful for the Proprietor of any such Spirits, so to be lodged in any Warehouse as aforesaid, in the Presence of the Storekeeper or other Officer, who are hereby required to attend at all reasonable Times for that Purpose, not oftener than once a Week, to view, examine, and shew for Sale such Spirits, or any Part thereof, and to examine the State of the Casks, and to prevent Leakage or Damage therein.

If Spirits are not exported within Four Months, &c. they may be sold for Payment of Duties,

XCVIII. And be it further enacted, That if any Spirits shall remain in His Majesty's Warehouses, after having been received therein under the Provisions of this Act, for more than Four Calendar Months, or such further Time as the said Commissioners of Customs, or any Three of them, shall appoint, on special Application made to them, it shall and may be lawful for the said Commissioners, or any Three of them, to direct, that such Spirits shall be publickly sold, giving Seven Days publick Notice thereof; and the Produce arising from such Sale shall be applied in the first place to the Discharge of all the Duties thereon, computing such Duties on the Number of Gallons which each and every Cask contained at the Time of its being warehoused, without any Allowance for Waste or Leakage, together with a Sum after the Rate of Ten Pounds for every One hundred Pounds by the Year, on the Amount of the said Duties, from the Expiration of Sixty Days after the storing of such Spirits, until the Sale thereof; and the Remainder, after deducting all Expences of warehousing and Sale, shall be paid over to the Owner of such Spirits.

Drawback in lieu of Malt Duty.

XCIX. And be it further enacted, That on the Exportation of any such Spirits, which shall have been warehoused in Manner aforesaid, no Drawback or Allowance whatever shall be given or paid, other than and except a Drawback of Nine-pence Three Farthings *Irish* Money upon every Gallon of such Spirits, as and in lieu of the Duty paid on the Malt used and consumed in the making of such Spirits (or other than and except such other Drawbacks which shall or may by Law from Time to Time hereafter, as Occasion may require, be granted, given, or allowed) unless and until all Duties of Excise due and payable on the same in *Ireland*, shall be first fully paid and satisfied; which Drawback is hereby required to be paid and satisfied on such Export, subject to all Rules and Regulations in force in *Ireland* respecting Drawbacks.

No Drawback shall be paid on Spirits not warehoused, entered for Exportation to Great Britain, except on Proof of Payment of Duty without Allowance, or such Allowance shall be refunded.

C. And be it further enacted, That in case any Spirits made or distilled from Corn in *Ireland*, which shall not have been warehoused in one of His Majesty's Warehouses under the Provisions of this Act, shall be entered for Exportation to *Great Britain*, no Drawback shall be paid or Debenture made out for paying the same, unless due Proof shall be first made by due Course of Permits, tracing such identical Spirits from the original Distillery to the Port or Place of Exportation, and by such other Evidence as shall be required, to the Satisfaction of the said Commissioners of Customs, or any Three of them, that each and every Gallon for which such Drawback shall be claimed has paid the full Duties due and payable thereon, by any Law in force in *Ireland*, without any Allowance out of or on Payment of such Duties, and that the Distiller of such Spirits has not received any Allowance or Bounty on account of the Size or Contents of any Still or Stills used by such Distiller; or unless all such Allowances or Bounties as may have been allowed to or received by such Distiller in respect of the Amount of the Duty on such Spirits, on account of the Size or Contents of any such Still or Stills, shall be refunded or repaid to or for the Use of His Majesty, in such Manner as such Commissioners of Customs may from Time to Time order and direct in that Behalf; and if such Allowance or Bounty shall not be refunded

and repaid on Exportation to *Great Britain*, such Allowance or Bounty shall be deemed a Part Payment in Advance of the Drawback payable by Law, and the remaining Part only of such Drawback shall be paid on such Export; any Act or Acts in force in *Ireland*, or any Usage or Custom to the contrary notwithstanding.

Form of Entry of Spirits for Exportation to Great Britain, not having been warehoused.

CI. And be it further enacted, That whenever any such Spirits which shall not have been warehoused under this Act, shall be entered for Exportation to *Great Britain*, the Person entering such Spirits for Exportation shall state or cause to be stated in the Entry thereof, whether any Allowance has been made out of or on Payment of the Duties payable on such Spirits, or any Bounty claimed or paid in respect thereof, on account of the Size or Contents of the Still or Stills used by the Distiller of such Spirits, or on any other Account, or under any other Pretext whatsoever, and the Amount of such Allowance or Bounty; and if such Person shall neglect so to do, or shall make any false or untrue Statement with respect to any such Allowance or Bounty, all Spirits so entered for Exportation shall be forfeited, and may be seized by any Officer or Officers of Customs or Excise, and the Person entering the same for Exportation shall also forfeit the Sum of One hundred Pounds.

Recovery and Application of Penalties as under Irish Excise Act 14 & 15 C. 2. c. 2.

CII. And be it further enacted, That all and every the Fines, Penalties, and Forfeitures inflicted by this Act, shall be paid and recovered in *British* Currency, and shall and may be sued for and recovered, levied, and applied in such Manner and Form, and by such Ways and Means, and with such Powers and Authorities as are prescribed, directed, and appointed, in and by an Act of Parliament made in *Ireland* in the Fourteenth and Fifteenth Years of the Reign of His late Majesty *Charles* the Second, intituled, *An Act for the settling of the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*, or by any other Act or Acts in force in *Ireland*, relating to His Majesty's Revenue of Excise, as fully and effectually, to all Intents, Constructions, and Purposes, as if the same were particularly mentioned and expressed, and re-enacted in this Act; with like Remedy of Appeal to and for the Party and Parties who shall think him, her, or themselves aggrieved or injured, as in and by the said Act of Excise, or any Act or Acts in force in *Ireland* relating to His Majesty's Revenue of Excise, is provided.

Penalties under 10l. may be recovered before One Justice, within Three Months.

CIII. Provided always, and be it enacted, That it shall and may be lawful to and for any one Justice of the Peace within his Jurisdiction, where any pecuniary Penalty or Forfeiture not exceeding Ten Pounds shall be incurred under this Act, to hear and determine the same, and to convict the Party offending on his or her own Confession, or on the Oath of any one credible Witness; and in all such Cases, One Moiety of the Penalty or Forfeiture shall be paid to the Informer, and the other Moiety to the Poor of the Parish, in which the Offence shall have been committed or the Conviction made, at the Discretion of the Justice: And such Justice of the Peace is hereby authorized and required, upon Information made on Oath in that Behalf, within Three Months after the Offence committed,

committed, to ſummon the Party accuſed, and alſo the Witneſs or Witneſſes upon either Side, and if upon Confeſſion of the Party accuſed or Examination of any Witneſs or Witneſſes on Oath, which Oath ſuch Juſtice is hereby empowered to adminiſter, ſuch Party ſhall be convicted of the Offence alleged againſt him, then it ſhall be lawful for ſuch Juſtice, and he is hereby required to award and iſſue out a Warrant under his Hand and Seal to any Conſtable of the County, for levying the Penalty or Forfeiture incurred on the Goods of the Offender, and to cauſe Sale to be made thereof in caſe the ſame ſhall not be redeemed within Six Days, rendering to the Party the Overplus (if any) after deducting the Expence of ſuch Sale; and for Want of ſufficient Diſtreſs, it ſhall be lawful for ſuch Juſtice, and he is required to commit ſuch Offender to Gaol for any Time not exceeding Three Months, or until ſuch Penalty or Forfeiture ſhall be paid: And if any Perſon ſhall find himſelf or herſelf aggrieved by the Judgement of the ſaid Juſtice, then ſuch Perſon ſhall and may complain or appeal to the Juſtices of the Peace at the next General Quarter Seſſions for the County, and ſuch Juſtices are hereby empowered to ſummon and examine Witneſſes upon Oath, and finally to hear and determine the Complaint or Appeal; and in caſe the Conviction of the Party ſhall be affirmed, ſuch Juſtices ſhall iſſue their Warrants for levying the Penalty and Forfeiture as aforeſaid, and alſo for levying on the Goods of the Appellants ſuch Sum not exceeding Forty Shillings as the ſaid Juſtices ſhall appoint for the Coſts of ſuch Appeal, to be paid to the Informer: And where any ſuch pecuniary Penalty or Forfeiture ſhall exceed the Sum of Ten Pounds, the ſame may be ſued for and recovered by any Perſon who ſhall ſue for the ſame, by Action of Debt, Bill, Plaint, or Information, or by Civil Bill, in any of the Courts of Record in *Dublin*, or at the Quarter Seſſion of the Peace, or at the Aſſizes of any County or County of a Town or City in *Ireland*; and it ſhall be lawful for the Court before whom any ſuch Penalty ſhall be recovered to order the Offender to be committed to Gaol, there to remain for any Time, in the Diſcretion of ſuch Court, or until ſuch Fine or Forfeiture be fully paid and ſatisfied.

Appeal to Quarter Seſſions.

Penalties above 10l. may be recovered by Action.

CIV. And be it further enacted, That no Conviction made or alledged to be made by any Juſtice of the Peace, nor any Proceeding before ſuch Juſtice, or before any Juſtices of the Peace at the Quarter Seſſions, nor any Sentence or Order given or made, or alledged to be given or made by any ſuch Juſtice or Juſtices, under or by virtue of this Act, ſhall be removed by Writ of *Certiorari* out of the County, City, Town, or Place wherein ſuch Conviction or Proceeding ſhall have been had or made, into any Court whatſoever; and that no Writ of *Certiorari* ſhall ſuperſede Execution or other Proceedings upon ſuch Conviction, Order, or Sentence ſo made or given in purſuance of this Act, but that Execution and other Proceedings ſhall be had and made thereupon, any ſuch Writ of *Certiorari*, or Allowance thereof, notwithſtanding.

Proceedings of Juſtices not removable by Certiorari.

CV. And be it further enacted, That any Juſtice of the Peace or Magiſtrate, in *Ireland*, who ſhall neglect or refuſe in any Inſtance to carry this Act into Execution, upon a proper Application made to him, ſhall forfeit the Sum of Fifty Pounds *Britiſh* Currency for every ſuch Neglect or Refuſal, to be recovered by Action, Bill, Plaint, or Information, in any

Penalty on Magiſtrates who neglect to do as required by this Act, 50l.

any Court of Record in *Ireland*, by the Perſon who ſhall have made ſuch Application, in which no Eſſoign, Protection, Wager of Law, nor more than One Imparlance ſhall be allowed; the Money recovered by ſuch Action to be applied as to one Half thereof to the Uſe of the Perſon ſuing for the ſame, and the other Half to be paid to the Miniſter, Rector, or Churchwarden of the Pariſh wherein ſuch Juſtice of Peace or Magiſtrate ſhall reſide, for the Uſe of the Poor therein.

Charge on Diſtillers in reſpect of Wash from 15th July 1805.

CVI. And be it further enacted, That, from and after the Fifteenth Day of *July* One thouſand eight hundred and five, in lieu and inſtead of any Charge on any Diſtiller upon any Decreaſe of Waſh, Pot Ale, Low Wines, or Singlings, or upon any Charge therewith of any Still under or by virtue of any Act or Acts in force in *Ireland* at the Time of paſſing this Act, the Officer of Exciſe keeping an Account of Waſh, Pot Ale, Low Wines, or Singlings in any Diſtillery, ſhall charge the Diſtiller upon any Decreaſe of Waſh, Pot Ale, Low Wines, or Singlings, produced from Corn, for a Quantity of Spirits, after the Rate of One Gallon of Spirits for every Nine Gallons of Waſh or Pot Ale, and of One Gallon of Spirits for every Three Gallons of Singlings or Low Wines ſo decreaſed; and when and as often as any Still in ſuch Diſtillery ſhall be charged with ſuch Waſh, Pot Ale, Low Wines, or Singlings reſpectively, ſuch Officer ſhall charge the Diſtiller for a Quantity of Spirits after the like Rate, according to the Content of ſuch Still, eſtimated as in this Act is mentioned, deducting from ſuch Content One-twelfth Part thereof for Liberty for ſuch Still to work; and that all ſuch Charges ſhall be made without any Regard to the Quantity of Corn malted or unmalted, uſed or ſuppoſed or calculated to be uſed by ſuch Diſtiller; any Thing in any Act or Acts in force in *Ireland* to the contrary notwithſtanding.

Charge on Diſtillers in reſpect of Monthly Charges of Low Wines from 15th July 1805.

CVII. And be it further enacted, That, from and after the ſaid Fifteenth Day of *July* One thouſand eight hundred and five, in lieu and inſtead of any Charge on any Diſtiller in reſpect of any Number of Charges of Singlings or Low Wines for any Still for Twenty-five working Days, under or by virtue of any Act or Acts in force in *Ireland* at the Time of the paſſing of this Act, every Diſtiller ſhall, for every Twenty-five working Days while any Still ſhall continue working, or be chargeable as working, after the ſaid Fifteenth Day of *July* One thouſand eight hundred and five, and until and upon the Twenty-ninth Day of *September* One thouſand eight hundred and five, be charged with and pay Duty for ſuch Quantity of Spirits as might be produced (according to the Rate before mentioned) from the ſeveral Numbers of Charges of Singlings or Low Wines herein-after ſeverally ſet forth, for and in reſpect of each and every Still being of the ſeveral Contents following; that is to ſay,

From Fifty Charges of Low Wines or Singlings for every Still under Seven hundred and fifty Gallons content, and not leſs than Five hundred Gallons content:

From Forty-eight ſuch Charges for every Still under One thouſand Gallons content and not leſs than Seven hundred and fifty Gallons content:

From Forty-four ſuch Charges for every Still under Twelve hundred and fifty Gallons content and not leſs than One thouſand Gallons content:

From Forty-two such Charges for every Still under One thousand five hundred Gallons content and not less than Twelve hundred and fifty Gallons content:

From Forty such Charges for every Still under One thousand seven hundred and fifty Gallons content and not less than Fifteen hundred Gallons content:

From Thirty-nine such Charges for every Still under Two thousand Gallons content, and not less than One thousand seven hundred and fifty Gallons content;

From Thirty-eight such Charges for every Still under Two thousand two hundred and fifty Gallons content and not less than Two thousand Gallons content:

From Thirty-seven such Charges for every Still under Two thousand five hundred Gallons content and not less than Two thousand two hundred and fifty Gallons content:

From Thirty-six such Charges for every Still under Two thousand seven hundred and fifty Gallons content and not less than Two thousand five hundred Gallons content:

From Thirty-five such Charges for every Still under Three thousand Gallons content and not less than Two thousand seven hundred and fifty Gallons content:

From Thirty-three such Charges for every Still of Three thousand Gallons content and upwards:

And so in Proportion for any less Number of working Days than Twenty-five which such Still shall continue working, or be chargeable as working under any Act or Acts in force in *Ireland*, immediately before the passing of this Act: And every such Distiller shall also be charged with and pay Duty for as much more Spirits as might be produced (according to the Rate aforesaid) from all Pot Ale, Wash, Low Wines, or Singlings which such Distiller shall actually distil within any such Period of Twenty-five working Days or any less Number of working Days as aforesaid.

Such Charges shall be paid as under existing Acts.

CVIII. And be it further enacted, That every such Charge, and the Duty in respect thereof, shall be made and returned by the Officer, and the said Duty shall be paid by the Distiller in such Manner, and under and subject to such Rules, Regulations, Penalties, and Forfeitures, as are contained in any Act or Acts in force in *Ireland* at the Time of the passing of this Act; and that all such Rules, Regulations, Penalties, and Forfeitures, shall be applied in the charging, levying, collecting, and recovering all such Duties, as fully and effectually to all Intents and Purposes as if the said Rules, Regulations, Penalties, and Forfeitures were repeated and re-enacted in this Act.

43 G. 3. c. 98. repealed.

CIX. And be it further enacted, That an Act made in the Forty-third Year of His present Majesty's Reign, intituled, *An Act to amend the Acts now in force for securing the Collection of the Revenue upon Malt, and for regulating the Trade of a Distiller in* Ireland, shall, from and after the Twenty-ninth Day of *September* One thousand eight hundred and five, cease and determine during the Continuance of this Act.

Commencement of Act.

CX. And be it further enacted, That this Act shall commence and take Effect upon and from the Twenty-ninth Day of *September* One thousand

ſand eight hundred and five, except in ſuch Caſes as any other Time is mentioned for the Commencement of any of the Proviſions in this Act contained.

Continuance of Act.

CXI. And be it further enacted, That this Act ſhall continue in force until the Twenty-ninth Day of *September* One thouſand eight hundred and ſix.

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