

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

***

'Inches; the Altitude of the said Still from the Centre of the said Diameter 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 hundred and

'*E. F.* Commissioner of Excise,

'*or*

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

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

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 Excise 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 thereof, and every Appendage to such Still or Head, of any Kind or Sort whatsoever, whereby such Still or the Head thereof, or any Part thereof, shall be connected or shall any Way communicate with the Worm,) shall be actually capable of containing; and if any Still in the Distillery of any Distiller shall exceed by Four Gallons or more the Content specified in the Licence to such Distiller, as being the Content of such Still, 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; and if any Still in the Distillery of any Distiller shall exceed by Twenty Gallons, or more, the Content specified in the Licence to such Distiller, as being the Content of such Still, the Person or Persons in whose Possession the same shall be found, or who shall have used the same, shall forfeit the Sum of Five hundred Pounds; and every such Still so exceeding in Content shall in all Cases be deemed an unlicensed Still, and shall be forfeited and may be seized.

Penalty on Still exceeding Content licensed, by 4 Gallons, 10*l.* If by 20 Gallons, 500*l.* &c.

IV. And

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 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 ſeparately ſet forth; 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, with a ground Plan of the Whole; 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 ſhall in the ground Plan ſet forth the Situation of the ſame reſpectively; 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,

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 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 produce to the Person authorised to grant such Licence the said Certificate of the Collector of Excise; and the Person requiring such Licence shall also 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 or small Worts of a preceding Brewing mixed with Water for brewing Pot Ale, or Water for 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 Five 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.

IX. And

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 whereof, without the Head or any other Appendage thereto, 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 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 Apothecaries' Hall, Chymiſts, Apothecaries, &c.

XI. And be it further enacted, That it ſhall and may be lawful for the ſaid Commiſſioners of Exciſe, or any Three of them, to grant, without any Fee, a Licence for One or more Still or Stills to be kept and uſed at Apothecaries' Hall in *Dublin*, of any ſuch Dimenſions or Content as ſuch Commiſſioners ſhall think fit, and as ſhall be ſpecified in ſuch Licence; and 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 or 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 all 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 for any Still or Stills at Apothecaries' Hall in *Dublin*, the Treaſurer or Clerk of the Company of Apothecaries there, or ſome Perſon to be appointed by the ſaid Company, and to be approved of by the ſaid Commiſſioners of Exciſe, ſhall enter into a Bond to His Majeſty, in a Penalty after the Rate of Ten Pounds for each Gallon Content of each ſuch Still to be licenſed, conditioned that ſuch Still or Stills ſhall not be uſed or employed in diſtilling any Spirits whatever, other than and except Medicinal Compounds and Cordial Waters; and that before any ſuch Licence ſhall be granted to any Chymiſt, Apothecary, Druggiſt, or other Perſon applying for the ſame, ſuch Chymiſt, Apothecary, Druggiſt, or other Perſon 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 any ſuch Bond,

the Licence in respect of which such Bond was given, shall, immediately after Judgement had upon such Bond, be null and void.

Licence to distil Oil of Turpentine.

XII. And be it further enacted, That it shall and may be lawful for the said Commissioners of Excise, or any Three of them, upon Application for that Purpose, to grant, without Fee or Reward, a Licence to any Person or Persons resident in, or in the Vicinity of any City or Town Corporate in *Ireland*, to keep or make use of one or more Still or Stills of any such Dimensions or Content, and no other, as such Commissioners shall think fit, and as shall be specified in such Licence, for the Purpose of distilling or rectifying of Oil of Turpentine, or Spirits of Turpentine, or for the Purpose of distilling of any chemical or essential Oils, and such Licence 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 Person applying for the same, shall, previous to the granting of such Licence, enter into Bond to His Majesty, with one or more Surety or Sureties, in a Penalty, after the Rate of Ten Pounds for each Gallon of the Content of each Still to be licensed, conditioned that such Person shall not distil or sell any Spirits whatsoever, other than and except Oil of Turpentine or Spirits of Turpentine, or the chemical or essential Oils mentioned in such Licence; and that such Person shall not lend or let out such Still to any Person whatsoever; and in case of any Breach of the Condition of such Bond, such Licence shall, immediately after Judgment had upon such Bond, be null and void: Provided also, that every Person, so licensed, shall be subject and liable to the Visits of any Officer of Excise, and to such of the Rules and Regulations in this Act contained, as the Commissioners of Excise shall, from Time to Time, think necessary to enforce, for preventing any Fraud against this Act by the Parties so licensed.

Distillers shall not be Rectifiers.

Penalty 500l. &c.

XIII. 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 Five hundred Pounds, and the Licence of such Distiller under this Act shall be and is hereby declared to be void.

Distiller shall not be licensed as a Factor.

Penalty 100l.

XIV. 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 One hundred Pounds.

Distillers shall not brew Ale or Beer.

XV. 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

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, in the same Manner as Pot-Ale or Wash, for the Purpose of distilling, is 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 Ten 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; such Ale or Beer not having been brewed by such Distiller.

Penalty on Persons having any Still or Utensil or Apparatus not registered 500l. and Forfeiture.

XVI. And be it further enacted, That if any Distiller shall for the making of, or in the distilling of any Low Wines, Singlings, or Spirits, or for the brewing, making, fermenting, or preparing any Wort, Wash, or Pot-Ale, wherewith or wherefrom to distil Low Wines, Singlings, or Spirits, or for or in any Process appertaining or relating thereto respectively, have, or keep or make use of any Still, Still Head, Worm, Copper, Keeve, Vat, Cooler, Back, or other Vessel or Utensil whatever, or any Appendage or Apparatus whatever, communicating or connected directly or indirectly with any Still, Still Head, Worm, or Copper, or any Part thereof respectively, such Still, Still Head, Worm, Copper, Keeve, Vat, Cooler, Back, or other Vessel or Utensil, Appendage or Apparatus, not having been set forth, or not being 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 Still, Still Head, Worm, Copper, Keeve, Vat, Cooler, Back, Vessel, or other Utensil, or any Appendage or Apparatus whatever, communicating or connected, directly or indirectly, with any Still, Still Head, Worm, or Copper, or any Part thereof respectively, other than such as 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, Appendage, or Apparatus, the Sum of Five hundred Pounds; and every such Still, Still Head, Worm, Copper, Vat, Keeve, Back, Cooler, Vessel or other Utensil, Appendage or Apparatus, shall be forfeited, and may be seized by any Officer of Excise.

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

XVII. And be it further enacted, That if any Still or Still Head, or Worm of a Still, shall be found in any Place whatever, or 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 in force, 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

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 hereinafter mentioned: Provided always, that if any Still, Still Head, or Worm, ſhall be found upon the Road conveying by a proper and ſufficient 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.

Notice of Seizure by Juſtice of Peace, &c. ſhall be given to Collector.

XVIII. 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.

Articles ſeized may be ſold to a licenſed Diſtiller.

XIX. 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.

Difference of Diameter in Neck of Stills kept by the ſame Perſon. Penalty 20l.

XX. 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.

Distillers shall keep no more Worms than Stills. Penalty 20l.

XXI. 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 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.

XXII. And be it further enacted, That if any Distiller shall use any Copper in his Distillery for any other Purpose than boiling or warming Waters, or small Worts of a preceding Brewing mixed with Water, or if by Means of any Appendage or Apparatus annexed to, or used with any Copper, or by Means of any Device or Contrivance whatever, any Copper shall be connected with the Body, or Head, or Worm of any Still, every such Copper and Still 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.

If Apparatus found, 20l.

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

XXIII. 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.

XXIV. 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 as direct a Line as the Building will permit, 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, or any such Copper or Vessel shall be set or placed in any Situation other

than as aforesaid, shall forfeit the Sum of Twenty Pounds for each such Offence.

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

XXV. 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 Cooller, 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 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 Still. Penalty 20l.

XXVI. 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.

XXVII. 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, &c. shall be kept in Stores in or adjoining to the Distillery. Penalty 20s. per Gallon, &c.

XXVIII. 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, or other Person or Persons, to whom the same shall belong shall for every Gallon of such Spirits, and for every Ten Gallons of Wash or Pot Ale, and for every Three Gallons of Singlings and Low Wines, forfeit the Sum of Twenty Shillings.

XXIX. And

XXIX. And be it further enacted, That all Spirits ſtored in the Store or Diſtillery of any Diſtiller ſhall be kept in Caſks of the Size or 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 any leſs Size or Content, ſuch Diſtiller ſhall forfeit the Sum of Twenty Pounds for every ſuch Caſk. Caſks containing Spirits ſhall not be of leſs Content than 100 Gallons. Penalty 20l.

XXX. And be it further enacted, That it ſhall and may be lawful for any Officer of Excife 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 any Kind, 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 or 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 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. Officers empowered to enter Diſtilleries and take Accounts.

XXXI. And be it further enacted, That if any Officer of Excife, 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, or in or upon the Premiſes 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 to be 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. Penalty on Diſtillers obſtructing Exciſe Officers 20l.

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

XXXIII. And be it further enacted, That if any Diſtiller, on Demand of any Officer of Excife made at the Diſtillery of ſuch Diſtiller, ſhall Diſtiller ſhall furniſh Officer with

Ladder and Lights. Penalty 20l.

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 and examine any Cooler, Back, Worm Tub, or other Vessel or Utensil in such Distillery, or shall not fix such Ladder at the Dipping Place of any such Cooler, or at any other Part of any such Cooler, Back, Worm Tub, or other Vessel or Utensil, 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 Twenty Pounds.

Officer may order Water to be drawn off from Worm Tub.

XXXIV. And be it further enacted, That if any Officer of Excise shall, at any Time, when Singlings or Spirits shall not be running off from a Still, require that the Water contained in any Worm Tub belonging to such Still, shall be drawn or run off, the same shall be drawn or run off accordingly; and if the same shall not be drawn or run off by some Person in the Distillery, it shall be lawful for any such Officer to draw or run off such Water, or so much thereof as he shall think necessary; and if the Water shall not be so drawn or run off, at the Request of such Officer, the Distiller in whose Distillery such Worm Tub shall be situate, shall forfeit the Sum of Twenty Pounds.

Penalty upon refusing Admission to Officer 100l.

XXXV. And be it further enacted, That in case any Officer of Excise shall not be admitted into any Distillery, after having demanded Admittance into the same, and declared his Name and Business, and after having waited for the Space of one Quarter of 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.

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

XXXVI. And whereas Distillers have frequently made use of Places adjoining their own Houses or Distilleries, for the Purpose of clandestinely making, brewing, distilling, or concealing their Malt, 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 Malt, 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 broke open.

XXXVII. 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

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 Malt, 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 Malt, 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.

XXXVIII. 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.

XXXIX. 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, &c. declared guilty of Miſdemeanor.

XL. 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, Fee, Gratuity, Recompence, or Reward, for the Neglect or Non-performance of his Duty under this Act, or for the Performance of his Duty, other than ſuch Salary, Recompence, Reward, or Gratuity as ſhall be allowed by the ſaid Commiſſioners of Exciſe, or ſhall directly or indirectly aſk, take, or receive any Sum or Sums of Money, Article, Matter, or Thing whatever, from any Diſtiller for or on any Account whatſoever, every ſuch Officer ſo offending ſhall be deemed and taken to be guilty of a Miſdemeanour, 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 Seſſions 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 give Notice of

XLI. And be it further enacted, That every Diſtiller ſhall, before commencing to brew any Worts, Waſh, or Pot Ale, and alſo before commencing to

Time of brewing and distilling. Penalty 200l.

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 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.

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.

XLII. 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 at 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, and specifying the Hour of the Day at which such working is so intended to be discontinued: Provided always, that no other Day than *Monday* be mentioned in any such Notice for discontinuing to work any Still or Stills, and that such *Monday* 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 than Four Weeks distant from the Time of recommencing to work the same after any Discontinuance in such Year: And that the Hour of the Day specified in such Notice shall be some Hour before Twelve of the Clock at Noon on such *Monday*.

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

XLIII. 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 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

XLIV. 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

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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 hot or warm, the Distiller or Distillers in whose Possession the same shall be so found shall forfeit the Sum of One hundred Pounds. Warm after Discontinuance 100l.

XLV. 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. Notice of Recommencement of working.

XLVI. 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 re-delivered 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 Distiller on discontinuing Business on Expiration of his Licence, shall remove his Stills. Penalty 100l.

and may be ſeized, and the Perſon in whoſe Poſſeſſion or on whoſe Premiſes 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 charge of Still therewith.

XLVII. 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, or Pot Ale, for a Quantity of Singlings calculated after the Rate of One Gallon of Singlings for every Four Gallons of Waſh or Pot Ale ſo decreaſed; and for a Quantity of Spirits after the Rate of Two Gallons of Spirits for every Five Gallons of ſuch Singlings ſo calculated: And upon any Decreaſe of Low Wines or Singlings, ſuch Officer ſhall charge the Diſtiller for a Quantity of Spirits after the Rate of Two Gallons of Spirits for every Five 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 the Content of ſuch Still, when charged with any Waſh or Pot Ale, One-tenth Part thereof for Liberty for ſuch Still to work; and when ſuch Still ſhall be charged with any Low Wines or Singlings, deducting One-eighth 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.

XLVIII. 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

XLIX. And be it further enacted, That notwithſtanding any Diſcontinuance of working, under the Proviſions herein-before mentioned, every Diſtiller ſhall, 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

Low Wines for each such Still, and according to a certain Number of 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 Weeks, or Two hundred and twenty-four Days during the Continuance of such License; and that for every Four Weeks or Twenty-eight 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 Rates 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: Charges of Low Wines in each Still, for 32 Weeks or 224 Days in each Year, viz.

From Seventy-four 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, 74 Charges;

From Seventy-two such Charges for every Still under One thousand Gallons Content, and not less than Seven hundred and fifty Gallons Content: under 1,000, 72 Charges;

From Sixty-six 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, 66 Charges;

From Sixty-four 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, 64 Charges;

From Sixty-two 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, 62 Charges;

From fifty-eight 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, 58 Charges;

From Fifty-six 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, 56 Charges;

From Fifty-four 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, 54 Charges;

From Fifty-two 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, 52 Charges;

From Fifty 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, 50 Charges;

From Forty-eight such Charges for every Still of Three thousand Gallons Content or upwards: of 3,000, &c. 48 Charges.

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 Rates herein-before mentioned, from all Pot-Ale, Wash, Low Wines, or Singlings, which such Distiller shall actually distil within every such Period of Four Weeks, or Twenty-eight 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 Weeks or Twenty-eight Days next after the Officer shall make Return accordingly every 4th Day

Week, and Distiller pay Duty accordingly. Penalty 20l. and double Duty.

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 Weeks, or Twenty-eight 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 Weeks, or Twenty-eight Days; and also of such further Quantity of Spirits as might be produced according to the Rates 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 Six 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.

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

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 Weeks, or Two hundred and Twenty-four Days, according to the Rates aforesaid, (exclusive of all Spirits made within or Duty charged in any Return for any Period of Four 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 Weeks, or Two hundred and twenty-four 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 Six Days after such Return 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: Provided always, that if any Distiller shall be desirous of obtaining a Licence for any Still or Stills at a 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

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

Quantity

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.

Distillers may discontinue working for the Remainder of a Year on Notice; after the end of 24 Weeks.

LI. Provided also, and be it enacted, That if any Distiller who shall have worked for so many Periods of Eight Weeks or Four Weeks, as shall make in the whole Twenty-four Weeks, or One hundred and sixty-eight Days in any one Year, after the Time when such Distiller shall have first commenced working in such Year, shall be desirous to discontinue working for the Remainder of such Year, from the End of the said Twenty-four Weeks, or One hundred and sixty-eight Days, during which he shall have worked as aforesaid, or from the End of any Period of Four Weeks, or Twenty-eight Days subsequent to the Period of One hundred and sixty-eight Days, which he shall have actually worked in any one Year; 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, 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 Wash, 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 shall not be lawful for the said Commissioners of Excise to license any Per-

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

son

ſon 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.

LII. 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 10l.

LIII. 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, diſtinguiſhing whether 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 Weeks or Twenty-eight 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 Worts, 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 10l.

LIV. And be it further enacted, That every brewing of Worts, 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 Worts, Waſh, or Pot Ale from Corn ſhall be diſtilled in the Order in which the ſame was brewed; and that no newer Worts, Waſh, or Pot Ale, ſhall be diſtilled while there is any older Worts, Waſh, or Pot Ale on hand, and not diſtilled; and that if any ſuch Worts, 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 Worts, Waſh, or Pot Ale, as ſhall have been then actually diſtilled, or diſtilling, ſuch Worts, Waſh, or Pot Ale, ſhall be forfeited, and may be ſeized, and ſuch Diſtiller ſhall alſo forfeit the Sum of Ten Pounds.

LV. And

LV. 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 Worts, Waſh, or Pot Ale, than the full Charge of ſome One Still in ſuch Diſtillery; nor ſhall mix in any One ſuch Back, Two or more different Brewings of Worts, 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 Worts, 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 20l.**

LVI. 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.**

LVII. And be it further enacted, That all Worts, 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 Worts, 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 Worts, Waſh, or Pot Ale, according to the Directions of this Act. **Waſh ſhall be diſtilled within a limited Time.**

LVIII. And be it further enacted, That no Diſtiller or Diſtillers, Maker or Makers of Low Wines or Spirits ſhall boil, heat, or prepare, by means of Fire, any Worts, Waſh, Pot Ale, or other Liquor, in any Copper, Veſſel, or other Utenſil whatever other than a licenſed Still, after ſuch Worts, Waſh, Pot Ale, or other Liquor has been fermented; but that all Worts, Waſh, Pot Ale, Liquor, or other Materials, ſhall, after Fermentation, be fairly put into a licenſed Still or Stills, without having undergone boiling, heating, or any Preparation by means of Fire, whereby the Proceſs of Diſtillation may be ſhortened or accelerated, or attempted to be ſhortened or accelerated; on Pain of forfeiting the Sum of Five hundred Pounds for every ſuch Offence. **Worts ſhall not be heated after Fermentation. Penalty 500l.**

LIX. And be it further enacted, That if any Diſtiller, during the Time that ſuch Diſtiller ſhall have any Worts, Waſh, or Pot Ale from Corn, on hand or undiſtilled, or until he has drawn off and diſtilled all Worts, Waſh, or Pot Ale from Corn, ſhall receive, have, keep, or make uſe of any **Diſtiller ſhall not have Corn Waſh and Sugar Waſh in his Poſſeſſion**

at the same Time. Penalty 100l.

any Melaſſes, Melaſſes Waſh, Sugar Waſh, or Sweet Water, ſuch Diſtiller ſhall forfeit the Sum of One hundred Pounds; and all Worts, 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 give Notice of receiving Sugar Waſh. Penalty 50l.

LX. 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 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 100l.

LXI. 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.

LXII. 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.

LXIII. 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 shewn and declared to Officer on Demand. Penalty 100l.

LXIV. 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; 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.

LXV. 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 20l.

Penalty 10l.

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

LXVI. 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 authorised so to do, shall, once in a Week, on or after the *Tuesday* 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 commencing on the *Monday* next but one preceding such *Tuesday*, and every such Officer shall, and he is hereby required, to leave a true Copy of such

Return

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 such Week; and such Distiller shall pay the Duty appearing by such Return to have become due and payable, within Six Days from the last Day of the Week, for which such Return shall be made and Duty charged, 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.

LXVII. And be it further enacted, That every 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 a Week, on or after the *Tuesday* 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 commencing on the *Monday* next but one preceding such *Tuesday*, 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 Discontinuance, the Weekly Report and Entry shall include the Day of Discontinuance.

LXVIII. Provided always, and be it enacted, That whenever it shall happen that any Distiller shall have discontinued working on a *Monday*, under any of the Provisions in this Act contained, the Weekly Report or Return of the Officer, and the Weekly Entry of the Distiller to be made under this Act, on or after the *Tuesday* next succeeding such *Monday*, shall contain the Quantity of Spirits for which such Distiller is chargeable with Duty, on and from the *Monday* next but one preceding such Return or Entry, until and upon the *Monday* of such Discontinuance, including both the said Days; and the Duty shall be charged and paid on such Quantity of Spirits accordingly, in like Manner as any Duty under any other Weekly Return, Report, or Entry, is by this Act directed to be charged and paid.

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

LXIX. 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.

LXX. 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

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 Surveyor or other 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, or within ten Days next after, 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.

turns, and relieving or surcharging Distillers accordingly.

LXXI. 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.

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

LXXII. 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

Penalty on Decrease of Stock of Distillers, Factors, or Dealers, not being Retailers, 10s. per Gallon.

shall forfeit the Sum of Ten Shillings for every Gallon of Spirits which shall be so deficient.

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

LXXIII. 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 Books 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.

Penalty on sending out Spirits in less Quantities than 30 Gallons, or at Night without Notice, 10l. &c.

LXXIV. 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.

LXXV. 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,

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.

LXXVI. 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. 16 per Cent. for Stills of 1500 Gallons, and 8 per Cent. for Stills of 1000 Gallons.

LXXVII. 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 five hundred Gallons or upwards, shall be allowed and paid Monthly 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 in the Month preceding; 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 One thousand Gallons, and shall not contain One thousand five hundred 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 in the Month preceding.

Bounty shall be payable monthly.

LXXVIII. And be it further enacted, That such Bounty shall be from Time to Time paid by such Collector, on the Amount of Duties actually paid by such Distiller, for a Period of Four Weeks preceding; and such Bounty shall be received and receivable by such Distiller, on or before Payment by him of Duty for the Week next succeeding every such Four Weeks, if such Distiller shall demand the same; and such Collector shall keep a separate Account of all Bounties so paid, and such Distiller shall conform to such Regulations, with respect to such Bounty, as the Commissioners of Excise for the Time being shall direct and appoint.

Bounty payable according to the least Still used.

LXXIX. Provided always, and be it enacted, 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.

Braziers shall take out annual Licences.

LXXX. 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

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.

Penalty 100*l*.

Security to be given, and Returns made by Braziers.

LXXXI. 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.

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

LXXXII. 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 Ten Pounds.

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

LXXXIV. 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 ſuch Still only as may be licenſed by the Commiſſioners of Exciſe, under the Proviſions of this Act, nor unleſs ſuch Brazier or other 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 leſs Content than Five hundred Gallons, 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. Penalty on Braziers having Stills leſs than 500 Gallons without Licence, 20l.

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

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

LXXXVII. 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 Penalties on unlicenſed Perſons hav-

ing Stills, Spirits, or Wash in their Poſſeſſion, 20l.; and 20s. per Gallon, &c.

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 Ten 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, 5l. &c.

LXXXVIII. 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.

LXXXIX. 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 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 Caſe ſhall be tried, and a Fine of 50l.

XC. 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 or other Utenſils, 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 or other Utenſils: 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;

Information; and if he shall find Reason to believe that such Still or other Utensil has been so used or found, he shall bind over the Person or Persons giving such Information to appear at the Assizes (or presenting Term, if in the County or County of the City of *Dublin*) which shall be next ensuing after the Expiration of Seven Days from the Day of such Information, 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 being Householders, (or if such Still or other Utensil shall be found or used in any Extra-parochial Place, or on the Mearings or Bounds of any Two or more Parishes, then on Two such 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 such Assizes, or first Day of such presenting Term; and such Justice shall, at or before such 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, and shall offer to controvert the Fact of finding or using such Still or other Utensil, or the Fact that any such Still or other Utensil was unlicensed, or that the Parish or Townland mentioned in any such Information was the Parish or Townland wherein such Still or other Utensil was so found or used; or shall offer to prove that any such Still or other Utensil, found within such Parish or Townland, was collusively left or brought there for the Purpose of charging such Parish or Townland with the Penalty by this Act imposed on such Parish or Townland, and was not used in Distillation within such Parish or Townland; 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 offered to be controverted or proved, in the same Manner as the Trial of a Traverse to any Presentment of a Grand Jury; upon which Trial the Person having given such Information as aforesaid shall be a competent Witness: 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 or prove 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 every such Fine or Sum of Fifty Pounds, after deducting the Costs of recovering the same, shall be applied in Manner hereinafter mentioned, that is to say, One Moiety (after such Deduction) 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

impoſed on the Pariſh in which the Still is found or uſed.

Application of Penalty.

the ſaid Society; and one Moiety (after ſuch Deduction) 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 public Infirmary or Hoſpital of ſuch County, for the Uſe of ſuch Infirmary or Hoſpital; and the other Moiety (after ſuch Deduction) 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, and ſhall be applied by ſuch Officer in rewarding himſelf and his Aſſiſtants, in ſuch Manner, and in ſuch Proportions, as the ſaid Commiſſioners of Exciſe ſhall order and direct; and in caſe the Informer ſhall not be an Officer of Exciſe or Cuſtoms, ſuch laſt mentioned Moiety (after ſuch Deduction) 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: Provided always, that in caſe the Amount of the Sum payable under this Act, to the Infirmary or Hoſpital of the County, County of a Town or City in which the Pariſh or Townland ſhall be ſituate, off which any ſuch Fine ſhall be levied, ſhall at any one Aſſizes exceed the Sum of One hundred and Fifty Pounds, or in caſe there ſhall not be any ſuch County Infirmary or Hoſpital, then and in either of ſuch Caſes reſpectively, it ſhall and may be lawful for the Court to direct that all Sums of Money, which ſhall exceed the ſaid Amount of One hundred and Fifty Pounds, or which by this Act are made payable to the Treaſurer of the County Infirmary, ſhall be paid and applied to the erecting of a Ward for Idiots and Lunaticks in any ſuch Infirmary, or ſhall be paid and applied to ſuch other Infirmary or charitable Inſtitution within ſuch County, as the ſaid Court ſhall think fit.

For reimburſing to Inhabitants the Fine inflicted for unlawful Stills.

XCI. And in order to reimburſe to the ſeveral Inhabitants or Landholders in any Pariſh or Townland, upon or by whom any Money ſhall have been levied or paid on Account of any Penalty in reſpect of any unlicenſed Still, or other Utenſil, by virtue of any Warrant from any Treaſurer as aforeſaid, the Money paid by them reſpectively on ſuch Account; be it enacted, That it ſhall and may be lawful for any One Inhabitant or Landholder in any Pariſh or Townland, who ſhall have paid any ſuch Money or Penalty, or any Part thereof, to proceed on Behalf of the whole Pariſh or Townland, at any Time within Three Years from the Time when any ſuch Money was paid, by Civil Bill againſt the Perſon who was the Owner of the unlicenſed Still or other Utenſil on account of which any ſuch Money was ſo levied and paid, or againſt the Perſon who made Uſe of the ſame, or againſt the Perſon in whoſe Tenement the ſame was ſeized, for the Recovery of the whole of the Money ſo paid by the Inhabitants or Landholders of ſuch Pariſh or Townland on account of ſuch Penalty, in reſpect of ſuch unlicenſed Still or other Utenſil; and any ſuch Inhabitant or Landholder who ſhall firſt proceed in Manner aforeſaid for the Recovery of ſuch Money, ſhall recover the Amount of the Penalty or Money ſo paid by ſuch Pariſh or Townland, in the ſame Manner as any Debt or Demand in ordinary Caſes recoverable by Civil Bill, may

may be recovered and levied, with full Costs; and the Money so recovered shall be paid to the Person suing for the same, and shall be by him applied in Repayment, to and among himself and the other Land-holders and Inhabitants of such Parish or Townland, of the respective Shares and Proportions paid by them respectively on account of such Penalty, in such Manner as the Assistant Barrister, or Judge of Assize before whom such Recovery shall be had, shall order and direct: Provided always, that no Sum of Money shall be recovered in Manner aforesaid, on Behalf of any Parish or Townland, by more than One Person, on account of One and the same Penalty, levied on any such Parish or Townland in respect of any unlicensed Still or other Utensil; and that if more Persons than One shall proceed by Civil Bill on account of One and the same Penalty, the Assistant Barrister, or Judge of Assize, shall dismiss the Bill of every Person so proceeding, except that of the Person who shall have first proceeded in Manner aforesaid, on account of such Penalty.

Penalty on Persons colusively bringing unlicensed Stills into Parishes; &c.

XCII. And be it further enacted, That if any Person or Persons shall be guilty of any Collusion, in leaving or bringing in or into any Parish or Townland, any unlicensed Still or other Utensil for distilling of Spirits, whereby such Parish or Townland shall be or become liable to the Payment of any Fine under this Act, every Person so offending shall forfeit the Sum of Ten Pounds; and if such Person shall be an Officer, appointed by or acting under the Commissioners of Inland Excise and Taxes, or the Commissioners of Customs and Port Duties, such Person shall, upon Conviction for such Offence, be and is hereby declared and rendered 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 may warehouse Spirits within Ireland, under certain Regulations.

XCIII. 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, at the Time of the storing thereof.

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

XCIV. 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 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 take place on any Custom-House Holiday, nor commence at any Time of the Day before the Hour of Nine in the Morning, or after the Hour of Two in the Afternoon.

Officer shall attend at Distillers' Stores during Removal.

XCV. And be it further enacted, That the Officer of Excise to whom such Notice shall have been given, in Manner aforesaid, 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, or in case such Spirits when so delivered, shall not be and remain of the same Strength, and Quality in every Respect of which they were at the Time of the granting such Permit or Permits, (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, for every Gallon of Spirits not so delivered, or which shall not be of the Strength and Quality aforesaid, forfeit the Sum of Ten Shillings, and shall also forfeit a Gallon of Spirits for every Gallon so deficient in Quantity; 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.

XCVI. 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 receive the same without Delay into his Majesty's Stores; and 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

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 the Officer, who shall then deduct the Spirits so warehoused from the Distiller's Stock, and charge the Remainder only with Duty.

XCVII. 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 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.

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

XCVIII. 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.

Taking Spirits out of Warehouse for Exportation.

XCIX. 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.

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

C. 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,

age, Waſte, or Accident, and ſhall not be landed in any other Place, nor relanded in *Ireland*.

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.

CI. 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, 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 Notes 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.

CII. 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 of Exciſe on Spirits payable in reſpect of 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.

CIII. 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.

CIV. And

CIV. 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. Warehouſes may be viſited by Proprietors.

CV. 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 publicly 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 Expence of warehouſing and Sale, ſhall be paid over to the Owner of ſuch Spirits. If Spirits are not exported within Four Months, &c. they may be ſold for Payment of Duties.

CVI. 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 Ten-pence (Britiſh Currency) 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, which would have been due and payable on ſuch Spirits in *Ireland*, in caſe the ſame had not been warehouſed under this Act 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. Drawback in lieu of Malt Duty. 10d. Britiſh.

CVII. 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 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.

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, nor having been warehouſed.

CVIII. 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. 8,

CIX. 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 in and by any Act paſſed, or to be paſſed, in this preſent Seſſion of Parliament, to provide for the better Execution of the ſeveral Acts relating to the Revenues, Matters and Things, under the Management of the Commiſſioners of Cuſtoms, and Port Duties, and of the Commiſſioners of Inland Exciſe, and Taxes in *Ireland*, or in and by any other Act or Acts in force in *Ireland*, relating to the ſaid Revenues, Matters and Things, or either of them, 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 Acts, or any of them is provided and enacted.

Penalties under 10l. may be re-

CX. 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, 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.

covered before One Justice within Three Months.

Appeal to Quarter Sessions.

Penalties above 10l. may be recovered by Action.

CXI. And be it further enacted, That no Conviction made or alleged 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 alleged 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

Proceedings of Justices not removable by Certiorari.

Proceedings shall be had and made thereupon, any such Writ of *Certiorari*, or Allowance thereof, notwithstanding.

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

CXII. 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 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 the Peace or Magistrate shall reside, for the Use of the Poor therein.

43 G. 3. c. 98. repealed.

CXIII. 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 be, and the same is hereby repealed.

Commencement of Act.

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

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1806.