ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

C A P. LXXVIII.

An Act to grant to His Majesty Duties upon Malt made in *Ireland*, and upon Spirits made or distilled in *Ireland*; and to allow certain Drawbacks on the Exportation thereof. [23d *June* 1808.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the necessary Supplies, have freely and voluntarily resolved, to give and grant unto Your Majesty the Duties herein-after mentioned, and do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That within and through that Part of the United Kingdom called *Ireland*, there shall be granted, raised, levied, collected, paid, and satisfied unto and to the Use of His Majesty, His Heirs and Successors, the several Duties herein-after mentioned; (that is to say), The Duties following shall be paid, viz.

For and upon every Barrel of Malt ground or unground, which at any Time or Times from and after the Twenty-ninth Day of *September* One thousand eight hundred and eight, shall be made of Barley, or any other Corn or Grain in *Ireland*, by any Person or Persons whatsoever, whether the same shall be or shall not be for Sale, or for which any Maltster shall On Malt made after 29th Sept. 1808, 10*s.* per Barrel.

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be chargeable by Law, the Sum of Ten Shillings *British* Currency; and so proportionably for a greater or less Quantity, to be paid by the Maker or Makers thereof respectively:

Corn-Spirits 4*s.* per Gallon; from 29th Sept. 1808.

For and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, which at any Time from and after the Twenty-ninth Day of *September* One thousand eight hundred and eight, shall be made or distilled in *Ireland*, from Corn malted or unmalted, by any Person or Persons whatsoever, or for which any Distiller shall be chargeable by Law, the Sum of Four Shillings *British* Currency; and so in Proportion for any greater or less Quantity, to be paid by the first Maker or Distiller thereof:

Further Duty on Corn-Spirits 10*s.* for every Six Gallons from 29th Sept. 1808.

And also for and upon every Six Gallons of Aqua Vitæ, Strong Waters, or Spirits, which at any Time or Times from and after the said Twenty-ninth Day of *September* One thousand eight hundred and eight, shall be made or distilled in *Ireland*, from Corn malted or unmalted, by any Person or Persons whomsoever, or for which any Distiller shall be chargeable by Law, the further Sum of Ten Shillings *British* Currency; and so proportionably for a greater or less Quantity, to be paid by the first Maker or Distiller of such Aqua Vitæ, Strong Waters, or Spirits:

Sugar Spirits 5*s.* 11½*d.* per Gallon after passing the Act.

And also for and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, which at any Time or Times from and after the passing of this Act, shall be made or distilled in *Ireland*, from Sugar, by any Person or Persons whatsoever, or for which any Distiller shall be chargeable by Law, an Excise Duty of Five Shillings and Eleven-pence Halfpenny *British* Currency, and so in Proportion for any greater or less Quantity, to be paid by the first Maker or Distiller thereof:

In lieu of former Duties on Spirits, except under Local Acts.

All which said Duties on Spirits shall be in lieu and full Satisfaction of all Duties granted on the same by any former Act or Acts of Parliament, except such Duties as have been or shall or may be granted or imposed for certain local Purposes in *Ireland* by any Act or Acts of Parliament, and which Duties are or may be appropriated to such local Purposes, by the Acts by which the said Duties are or may be respectively granted or imposed, or by any other Act or Acts.

Duty on Spirits in Distillers Stock, &c. 10*d.* per Gallon additional, from the 10th of June 1808; and on any Increase between that Day and 29th Sept. 1808.

II. And be it further enacted, That there shall also be granted, raised, levied, collected, paid, and satisfied unto and to the Use of His Majesty, His Heirs and Successors, the several Duties herein-after mentioned; that is to say,

For and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, made or distilled in *Ireland*, which shall have been in the Stock, Custody, or Possession of any Distiller in *Ireland*, or of any Person for the Use of such Distiller, on the Tenth Day of *June* One thousand eight hundred and eight; or which shall or may be in the Stock, Custody, or Possession of any Distiller in *Ireland*, or of any Person for the Use of such Distiller, between the said Tenth Day of *June* One thousand eight hundred and eight, and the Twenty-ninth Day of *September* One thousand eight hundred and eight, the Sum of Ten-pence *British* Currency; over and above all other Duties which shall have been paid on such Aqua Vitæ, Strong Waters, or Spirits:

And

And also for and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits made in *Great Britain* or *Ireland*, which shall have been in the Stock, Custody, or Possession of any Person licensed to deal in Spirits in *Ireland* as a Factor, or to sell or retail the same, or of any Rectifier or any Compounder of Spirits, or of any Importer or Person dealing in Spirits on the said Tenth Day of *June* One thousand eight hundred and eight, the Sum of Ten-pence *British* Currency; over and above all other Duties which shall have been paid on such Aqua Vitæ, Strong Waters, or Spirits: The like Duty on Home-made Spirits in Retailers Stock on 10th June 1808.

And also for and upon every Gallon of Rum, Brandy, Geneva, or other Foreign Spirits, which shall have been in the Stock, Custody, or Possession of any Person licensed to deal in Spirits in *Ireland* as a Factor, or to sell or retail the same, or of any Rectifier or any Compounder of Spirits, or of any Importer or Person dealing in Spirits on the said Tenth Day of *June* One thousand eight hundred and eight, the Sum of Ten-pence *British* Currency; over and above all other Duties which shall have been paid on such Rum, Brandy, Geneva, or other Foreign Spirits respectively: The like Duty on Foreign Spirits in Stock, 10th June 1808.

Provided always, that no such Charge of Ten-pence *per* Gallon upon any Spirits in the Stock or Possession of any Person, shall take place upon or affect any Person who shall not in the Whole have had the Quantity of Thirty Gallons in Stock or Possession on the said Tenth Day of *June* One thousand eight hundred and eight; and that no such Charge shall take place on any Spirits in the Stock of any Compounder of Spirits which shall have been actually compounded before the said Tenth Day of *June* One thousand eight hundred and eight: Provided Retailers, &c. have 30 Gallons in the whole. Duty not to attach on compounded Spirits.

And also for and upon every Gallon of Aqua Vitæ, Strong Waters, or Spirits, made or distilled in *Ireland*, and which having been warehoused in *Ireland* pursuant to Law, shall at any Time after the said Tenth Day of *June* One thousand eight hundred and eight, be taken out of Warehouse for Home Consumption in *Ireland*, the Sum of Four Shillings and Ten-pence *British* Currency; in lieu of all Duty of Excise on Spirits payable thereon, under or by virtue of any Act or Acts in force in *Ireland* immediately before the passing of this Act. Warehoused Spirits taken out for Home Consumption after 10th of June, 4*s.* 10*d.* per Gallon in lieu of former Duties.

III. And whereas it is expedient, pursuant to the Provisions of the Acts for the Union of *Great Britain* and *Ireland*, that in respect of the Duties by this Act imposed on Malt and Spirits made in *Ireland*, Countervailing Duties should be charged upon Beer or Ale made in *Great Britain*, and on Spirits made in *England*, and respectively imported from thence into *Ireland*, sufficient to countervail the said Duties on Malt and Spirits made in *Ireland* under this Act; be it therefore enacted, That there shall be charged on all such Beer or Ale and Spirits, the several Countervailing Duties following, in lieu and full Satisfaction of all Countervailing Duties whatever, payable upon such Beer or Ale or Spirits under or by virtue of any Act or Acts in force in *Ireland*, immediately before the passing of this Act; (that is to say) Countervailing Duties on British Beer and English Spirits imported into Ireland.

For and upon every Barrel of Beer or Ale containing Thirty-two Gallons, brewed or made in *Great Britain*, and which shall be imported from thence into *Ireland* at any Time after the said Twenty-ninth Day of *September* One thousand eight hundred and eight, the Sum of Seven Shillings and Eight-pence One Farthing *British* Currency: On Beer or Ale 7*s.* 8¼*d.* British, per Barrel, after 29th Sept. 1808.

For

English Corn Spirits 5s. 8d. after 10th June 1808.

For and upon every Gallon of Spirits made or distilled from Corn or Grain in *England*, and which shall be imported from thence into *Ireland* at any Time after the said Tenth Day of *June* One thousand eight hundred and eight, the Sum of Five Shillings and Eight-pence *British* Currency: And

English Sugar Spirits 8s. 5d. after passing the Act.

For and upon every Gallon of Spirits made or distilled from Sugar in *England*, and which shall be imported from thence into *Ireland* at any Time after the passing of this Act, the Sum of Eight Shillings and Five-pence *British* Currency.

Equivalent Drawbacks on Irish Beer and Spirits (not Warehoused) exported to Great Britain and England.

IV. And be it further enacted, That on the Exportation from *Ireland* to *Great Britain* of Beer or Ale brewed or made in *Ireland*, and on the Exportation from *Ireland* to *England* of Spirits distilled in *Ireland*, and for which the Duties payable under this Act shall have been fully paid and satisfied, and which Spirits shall not have been warehoused in *Ireland*, there shall respectively be allowed and given a Drawback equal in Amount to the Countervailing Duties by this Act granted on Beer or Ale made in *Great Britain*, and on Spirits distilled in *England*, and imported from thence respectively into *Ireland*; in lieu of all Drawbacks payable under or by virtue of any Act or Acts in force in *Ireland* immediately before the passing of this Act, in respect of such Beer or Ale or Spirits respectively exported from *Ireland* to *Great Britain* or *England* respectively.

Drawbacks of Exportation of Beer and Spirits (not warehoused) to Foreign Parts in lieu of former Duties.

Beer 7s. 8½d. per Barrel.

Corn Spirits at 1 to 10 5s. 8d. per Gallon, and so in Proportion.

Sugar Spirits 8s. 5d.

Malt 10s. per Barrel.

V. And be it further enacted, That in lieu and instead of all former Drawbacks on Beer or Ale or Malt made or Spirits distilled in *Ireland*, and exported to any other Place than *Great Britain*, every Person who shall export to any other Place than *Great Britain* Beer or Ale made or brewed in *Ireland*, or Spirits distilled in *Ireland*, on which the Duties imposed by this Act shall have been respectively paid, and which Spirits shall not be so exported from Warehouse in *Ireland*, shall be entitled to and shall receive for every Barrel of such Beer or Ale the Sum of Seven Shillings and Eight-pence One Farthing *British* Currency; and for every Gallon of such Spirits made or distilled from Corn malted or unmalted, of a Strength not exceeding One to Ten over Hydrometer Proof, a Drawback of Five Shillings and Eight-pence *British* Currency, and so in Proportion for any greater Degree of Strength; and for every Gallon of such Spirits made or distilled from Sugar, of a Strength not exceeding One to Ten over Hydrometer Proof, a Drawback of Eight Shillings and Five-pence *British* Currency, and so in Proportion for any greater Degree of Strength; and that every Person who shall export, to any other Place than *Great Britain*, Malt made in *Ireland*, on which the Duties imposed by this Act shall have been paid, shall be entitled unto and shall receive for every Barrel thereof the Sum of Ten Shillings *British* Currency; which Drawbacks shall be paid by the Collector of Inland Excise and Taxes of the District from which such Malt or Beer or Ale or Spirits shall be exported, out of any Money in his Hands, on such Certificate from the Collector, Comptroller, or other Chief Officer of the Port from whence the same shall be exported, as is required by an Act made in the Forty-seventh Year of His present Majesty's Reign, intituled, *An Act to grant to His Majesty, until the Fifth Day of* July *One thousand eight hundred and eight, certain Duties on the Importation, and to allow Drawbacks on the Exportation, of certain Goods, Wares, and Merchandize, into and from* Ireland, in case of Drawbacks on Exportation of Goods in respect of any internal Duty of Excise paid thereon:

47 G. 3. Sess. 2. c. 16. § 7.

thereon: Provided, that no such Drawback shall be paid or Allowance of Duty made unless the Persons respectively who export such Beer or Ale, Spirits or Malt, shall make Oath that the full Duties on account of which such Drawback is required have been fully paid and satisfied, and shall also perform all such Requisites, and comply with such Regulations and Restrictions as are or shall be required to be performed and observed, by Persons exporting any Article whereon any Drawback or Bounty is payable, for obtaining the same.

Drawbacks on Corn Spirits having paid additional Duty, and warehoused before 29th Sept. 1808, and exported to England or elsewhere, 1 s. 8 d. per Gallon.

On all Sugar Spirits warehoused 2 s. 5½ d. per Gallon.

VI. And be it further enacted, That for and upon every Gallon of Spirits made or distilled from Corn malted or unmalted in *Ireland*, which shall have paid the said Duty of Ten-pence for every Gallon by this Act imposed, and which shall have been warehoused in *Ireland* before the said Twenty-ninth Day of *September* One thousand eight hundred and eight, and which shall be entered for Exportation from *Ireland* to *England* or elsewhere, (except *Scotland*,) there shall be allowed and given a Drawback of One Shilling and Eight-pence, *British* Currency, and no more; and that for and upon every Gallon of Spirits which shall be distilled from Sugar in *Ireland*, and which shall be warehoused in *Ireland*, and exported from thence to *England*, or elsewhere, (except *Scotland*), there shall be allowed and given a Drawback of Two Shillings and Five-pence Half-penny, *British* Currency, and no more; which said Drawbacks shall be paid in like Manner, and under the like Restrictions, as are by this Act directed with respect to other Drawbacks on Spirits exported.

The several Duties on Spirits shall be a Charge on Distiller for all Spirits as under Acts 46 G. 3. c. 88. and 47 G. 3. Sess. 2. c. 17. and Regulations of those Acts applied to this Act.

VII. And be it further enacted, That as well the said Duty of Four Shillings *per* Gallon on Spirits made from Corn malted or unmalted, as also the said additional Duty of Ten Shillings for every Six Gallons of Spirits distilled from Corn malted or unmalted, and likewise the said Duty of Five Shillings and Eleven-pence Half-penny *per* Gallon on Spirits made or distilled from Sugar, by this Act respectively imposed, shall be respectively charged on every Distiller, in respect of the Quantity of Spirits which shall be made or distilled by such Distiller, or for which such Distiller shall be chargeable by Law; to be computed, ascertained, and charged in such Manner, and under such Regulations, Directions, and Provisions, as are contained in an Act made in the Forty-sixth Year of His present Majesty's Reign, intituled, *An Act to provide for the regulating and securing the Collection of the Duties on Spirits distilled in* Ireland, *and the warehousing such Spirits for Exportation*, and in an Act made in the Forty-seventh Year of His said Majesty's Reign, for amending the said recited Act of the Forty-sixth Year, with respect to the computing, ascertaining, and charging the Duties on Spirits payable at the Time of the passing of the said Acts, or as are contained in this Act, or may be contained in any Act or Acts for amending the said recited Acts of the Forty-sixth and Forty-seventh Years, or either of them; and that all and every the Clauses, Rules, Regulations, Restrictions, Provisions, Penalties, Forfeitures, and Modes of Recovery thereof, provided, mentioned, and contained in the said recited Acts of the Forty-sixth and Forty-seventh Years aforesaid, with respect to any Charges of Duty, or Surcharges, or other Charges on any Distiller, and with respect to the warehousing of any Spirits, shall be applied and put in Practice in making Charges and Surcharges on such Distiller, in respect of the said Duties on Spirits under this Act, and with respect to the warehousing of any Spirits charged with Duty under this Act, as

fully and effectually, to all Intents and Purposes whatsoever, as if all the said Clauses, Rules, Regulations, Restrictions, Provisions, Penalties, and Forfeitures, had been expressly repeated and enacted in this Act, except only so far as the said Acts are altered by this present Act, or as the same may be altered by any other Act or Acts in force in *Ireland*.

Duty of 10*s.* for Six Gallons shall be charged on the first working after 29th Sept. 1808;

and shall be charged by Officers at the End of every Month.

VIII. And be it further enacted, That the first Charge on any Distiller in respect of the said Duty of Ten Shillings under this Act, for every Six Gallons of Spirits made from Corn malted or unmalted, shall be made at the End of the first complete Period of Four Weeks or Twenty-eight Days, which shall commence at any Time after the Twenty-ninth Day of *September* One thousand eight hundred and eight, for which any Still of such Distiller shall by Law be chargeable as working; and that every future Charge in respect of the said Duty, shall be made at the End of each subsequent Period of Four Weeks or Twenty-eight Days, for which any Still shall by Law be chargeable as working, in Manner herein-after mentioned; (that is to say), the Surveyor or Gauger in Charge of any Distillery, shall make a Return to the Collector of the District for such first Period of Four Weeks or Twenty-eight Days, and so in like Manner a Return for every other or subsequent Period of Four Weeks or Twenty-eight Days, while any Still of any Distiller shall continue, or be presumed to continue working, or shall by Law be chargeable as working, and in such Return shall charge such Distiller after the Rate of One Shilling and Eight-pence *per* Gallon for the full Quantity of Spirits for which such Distiller shall be chargeable with Duty in respect of such Still, or of the Spirits made or distilled therein, for every such Period of Four Weeks or Twenty-eight Days, under the Provisions and Regulations of any Act or Acts in force in *Ireland*, without any Allowance or Deduction from the said Duty of Ten Shillings, for or in respect of the Size of the Still or Stills in which such Spirits shall have been distilled; and such Distiller shall pay the Duty appearing by such Return and Charge to have become due and payable, without any Allowance or Deduction, otherwise than is herein-after expressly mentioned, 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.

Distiller shall have Credit against said Duty at the Rate of 10*s.* for every Barrel of Malt proved to be used by him,

Distiller shall deliver to Officer Account of Malt used, to which the Officer shall certify his Assent.

IX. Provided always, and be it enacted, That every Distiller charged with the said Duty of Ten Shillings for every Six Gallons of Spirits made from Corn malted or unmalted, after the Rate of One Shilling and Eight-pence *per* Gallon, in Manner aforesaid, shall be allowed Credit against the Amount of the said Duty, and in discharge of the same, at and after the Rate of Ten Shillings *British* Currency for each and every Barrel of Malt, which shall have been actually used and consumed by such Distiller, in the making and distilling of the Spirits, for which such Charge shall be made, and such Duty shall be payable: And for that Purpose it shall be lawful for such Distiller to produce to the Surveyor or Gauger in charge of his Distillery, or other proper Officer or Officers of Excise, on any Day after the *Monday* in the Fourth Week of each such Period of Four Weeks, an Account of the Quantity of Malt actually mashed or brewed by such Distiller, within a Period of Four Weeks immediately preceding and ending with such *Monday*, together with Permits or Certificates for the permitting of such Quantity of Malt into the Mash Vessels of such Distiller; and thereupon, if such Surveyor, Gauger, or Officer, shall be satisfied

satisfied with such Account, such Surveyor, Gauger, or Officer, shall at the Foot thereof certify his Assent thereto, and shall sign his Name and the Date to such Certificate, and the said Account and Certificate shall be taken and accepted after the Rate aforesaid by the Collector of the District, in and towards the Discharge, and in Part Satisfaction of the Monthly Amount of the said Duty of Ten Shillings for every Six Gallons of Spirits so charged upon and payable by such Distiller as aforesaid: Provided always, that the Distiller by whom or on whose Behalf such Account and Certificate shall be tendered, shall, if thereto required by the Officer to whom the same shall be so tendered, make Affidavit (or solemn Affirmation if a *Quaker*), to the Truth of such Account before such Collector; and on Default or Refusal of such Distiller so to do when thereto required, such Account and Certificate shall not be taken or accepted in Manner aforesaid; any Thing herein-before contained to the contrary notwithstanding.

Oath to Truth of Account.

X. And be it further enacted, That if any Distiller shall for any such Period of Four Weeks for which such Account of the Quantity of Malt actually mashed or brewed by such Distiller shall be produced as aforesaid, have received Credit, in Manner aforesaid, for a greater Quantity of Malt as being used or consumed by such Distiller within such Period, than such Quantity as shall appear to have been decreased within the said Period in the Stock Account of the Malt made or received by such Distiller; every such Distiller shall for every Barrel of such Excess of Quantity of Malt forfeit the Sum of Forty Shillings, and so in Proportion for any greater Quantity than a Barrel: Provided always, that in case such Excess shall not exceed the Proportion of Five *per Centum* upon such Stock Account, no such Forfeiture or Penalty shall be incurred.

Penalty on Distiller receiving Credit for too much Malt 40*s.* per Barrel.

XI. And be it further enacted, That no Malt shall be removed from or out of the Stores of any Distiller, or from any other Place, into the Mill, Distillery, or Mash Keeve of such Distiller without a Permit; and that if any Quantity of Malt ground or unground, whether in any Process of Distilling or not, or whether mixed or unmixed with any ground or unground unmalted Corn or not, shall be found in the Mill, Distillery, or Mash Keeve of such Distiller, and a Permit for removing the same into such Mill, Distillery, or Mash Keeve, shall not, on Demand of any Officer of Excise be produced, or Proof made to such Officer that such Permit had been granted for such Malt, and that such Permit was afterwards lost or mislaid, all such Malt, together with all unmalted Corn with which such Malt may be mixed, shall be forfeited and may be seized, and such Distiller shall forfeit the Sum of Forty Pounds *British* Currency; and every such Permit shall from Time to Time be delivered by such Distiller or his Servant to the Surveyor or other proper Officer of Excise in charge of the Distillery within Twelve Hours after the Expiration of the Time for which the same shall be of force, or at any Time within such Twelve Hours, on Demand thereof made by such Officer; and if such Permit shall not be delivered to such Officer accordingly, such Distiller shall forfeit for every Neglect Twenty Pounds *British* Currency.

No Malt shall be removed from Stores into Distillery without a Permit: Penalty, Forfeiture and £40.

Permits shall be delivered to Surveyor, &c. Penalty £20.

XII. And in order to secure the said respective Duties of Ten-pence on every Gallon of Spirits in Stock, as well Home-made as Foreign, by this Act imposed, be it enacted, That any Officer or Officers of Excise in *Ireland*,

Account of the Stock of Spirits in Hand on 10th June shall be

taken by the Excise Officer, and a Return made to the Collector of the District.

land, shall and may take an Account of the just and true Quantity of all Spirits made from Corn malted or unmalted, in the Stock, Custody, or Possession of any Distiller in *Ireland*, or of any Person for the Use of any Distiller, at any Time on or after the said Tenth Day of *June* One thousand eight hundred and eight, and before the Twenty-ninth Day of *September* One thousand eight hundred and eight, on which the said additional Duties shall not have been respectively charged; and also of all Spirits as well Home-made as Foreign, which on the said Tenth Day of *June* shall have been in the Stock, Custody, or Possession of any Person licensed to deal in Spirits as a Factor, or to sell or retail the same, or of any Rectifier of Spirits, or of any Importer or Person dealing in Spirits in *Ireland*; and also of all such Spirits not compounded, which on the said Tenth Day of *June* shall be in the Stock, Custody, or Possession of any Compounder of Spirits in *Ireland*; and every such Officer shall take every such Account in such Manner as such Officer is now required by Law to take an Account of any such Spirits, and shall make a Return or Report in Writing to the Collector of the District in which the Person chargeable with the said Duties shall reside, or in which the Distillery or Stores of such Person shall be situated, of the just and true Quantity of all such Spirits, and of the Amount of the said respective Duties of Ten-pence *per* Gallon thereon respectively payable, over and above the Duty theretofore paid or payable thereon, and such Return or Report shall be a Charge on every such Person respectively.

Returns shall be made by Distillers, Retailers, &c. on Oath, of Stock on Hand on said 10th June

XIII. And be it further enacted, That every Distiller in *Ireland* who on the said Tenth Day of *June* One thousand eight hundred and eight, shall have had, and every Person licensed to deal in Spirits as a Factor, or to sell or retail Spirits, and every Rectifier and every Compounder of Spirits, and every Importer and Person dealing in Spirits, who on the said Tenth Day of *June* shall have had in his, her, or their Possession in any Warehouse, (other than His Majesty's Warehouses or under His Majesty's Locks) or in any Store Room, Shop, Cellar, Vault, or other Place, or in the Custody or Possession of any other Person, for his, her, or their Use, any Spirits, whether Home-made or foreign, which shall be liable to, and shall not have been charged with the said additional Duties of Ten-pence *per* Gallon by this Act granted, shall, within Thirty-one Days from and after the passing of this Act, deliver at the Office of the Collector of Excise of the District in which such Spirits shall have been on the said Tenth Day of *June*, a just, true, and particular Account, in Writing, of the Quantity of all Spirits which, on the said Tenth Day of *June*, shall have so been in the Stock, Custody, or Possession of such Distiller, Retailer, Dealer, Factor, Rectifier, Compounder, Importer, or other Person, in every such Warehouse, (other than as aforesaid), Storehouse, Room, Shop, Cellar, Vault, or other Place, or in the Custody or Possession of any Person, for his or her Use, describing the Places in which the same shall be, and the Situation thereof: And every such Distiller shall in like Manner deliver, at the Office of such Collector of Excise, a like, just, true, and particular Account, in Writing, of any further or increased Quantity of all such Spirits made from Corn malted or unmalted, as at any Time after the said Tenth Day of *June*, and before the Twenty-ninth Day of *September* One thousand eight hundred and eight, shall from Time to Time be in the Stock, Custody, or Possession of such Distiller, or of any Person for the Use of such Distiller, and not having paid the said Duty of

Distillers shall deliver Account of all increase of Spirits between 10th June and 29th September

Ten-

Ten-pence *per* Gallon; which ſaid laſt mentioned Account ſhall be delivered by every ſuch Diſtiller within Thirty-one Days after the paſſing of this Act, as to all ſuch Increaſe as ſhall have taken place after the ſaid Tenth Day of *June*, and before the Expiration of Twenty-eight Days after the paſſing of this Act; and as to all ſuch Increaſe as ſhall take place at any Time after the Expiration of Twenty-eight Days after the paſſing of this Act, every ſuch Account ſhall be delivered within Seven Days after every ſuch Increaſe of Stock: And every ſuch Diſtiller, Retailer, Dealer, Factor, Rectifier, Compounder, Importer, or other Perſon delivering ſuch Account, ſhall make Oath, or if a Quaker, a ſolemn Affirmation, before any Chief Commiſſioner or Sub-Commiſſioner of Excife, that ſuch Account is a true, juſt, and perfect Account of all ſuch Spirits as aforeſaid; which Oath or Affirmation any ſuch Commiſſioner or Sub-Commiſſioner is hereby authorized to adminiſter; and every ſuch Diſtiller, Retailer, Dealer, Factor, Rectifier, Compounder, Importer, or other Perſon, who ſhall neglect to deliver, or cauſe to be delivered, the Accounts hereby reſpectively required, within the reſpective Times aſoreſaid, and to make ſuch Oath or Affirmation, or who ſhall deliver or cauſe to be delivered any falſe or untrue Account, ſhall forfeit the Sum of One hundred Pounds; and all ſuch Spirits of which ſuch Account ſhall not be delivered, or of which any falſe or untrue Account ſhall be delivered, together with the Caſks, Bottles, Jars, Veſſels, and Packages containing the ſame, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of His Majeſty's Revenue of Cuſtoms or Excife in *Ireland*.

Oath to the Truth of Return.

XIV. And be it further enacted, That all Perſons liable to the ſaid reſpective additional Duties of Ten-pence on every Gallon of Spirits in Stock, whether Home-made or Foreign, ſhall be charged with the ſaid Duties upon the Returns and Accounts to be made and delivered by the Officer of Excife, or by ſuch Perſons reſpectively under this Act, according to ſuch of the ſaid Returns or Accounts as ſhall produce the higheſt Amount of Duty; and that all Perſons ſo charged ſhall, within One Calendar Month from the Time they ſhall be charged therewith, pay to the Collector of the Diſtrict all ſuch Duty as ſhall be due from them reſpectively, for or on Account of the ſaid additional Duty of Ten-pence on each and every Gallon, unleſs ſuch Spirits ſhall be ſooner removed, in which Caſe the ſaid additional Duties ſhall be paid for all ſuch Spirits reſpectively, before the ſame ſhall be removed; and before any Permit for removing or conveying the ſame ſhall be granted.

Duties on ſuch Spirits in Stock ſhall be made on the largeſt Return, and paid within One Month; or on Removal.

XV. And be it further enacted, That all ſuch Perſons ſo having Spirits in their Stock, Cuſtody, or Poſſeſſion, who ſhall not, within the Time aforeſaid, pay the Duty ſo charged on all ſuch Spirits reſpectively, or who ſhall remove any ſuch Spirits without having paid or cleared the ſaid additional Duty reſpectively, or in whoſe Stock Account kept by any Officer of Excife there ſhall appear to have been any Decreaſe of ſuch Spirits without having obtained from the proper Officer a Permit or Permits, authoriſing the Removal of the Spirits ſo deficient, ſhall be liable to and ſhall pay double the Amount of Duty chargeable on ſuch Spirits, and ſhall alſo forfeit the Sum of Twenty Pounds for each Offence.

Penalty for Default of Payment Double Duty and £20.

XVI. Provided always, and be it enacted, That if any Perſon who ſhall be charged with the additional Duties by this Act impoſed upon any Spirits in his or her own Poſſeſſion, ſhall on or after the ſaid Tenth Day of *June* One

Purchaſer ſhall pay Seller additional Duty on Spirits previouſly ſold.

One thouſand eight hundred and eight, have ſold or contracted to ſell any ſuch Spirits to any Perſon or Perſons, and ſhall have delivered the ſame to the Buyer thereof, then, and in every ſuch Caſe, the Buyer of the ſaid Spirits ſhall pay to the Seller the additional Duty which ſuch Seller ſhall have been charged with, or ſhall have paid for ſuch Spirits under this Act.

Duties to be carried to Conſolidated Fund.

XVII. And be it further enacted, That all Monies ariſing from the ſeveral Duties by this Act granted, the neceſſary Charges of collecting and paying the ſame being deducted, ſhall be carried to and made Part of the Conſolidated Fund of *Ireland*.

Duties, Drawbacks, and Penalties under this Act, ſhall be levied as other Revenues of Cuſtoms and Exciſe.

XVIII. And be it further enacted, That the ſeveral Duties and Drawbacks by this Act granted, allowed, and made payable, and all Penalties and Forfeitures under this Act, ſhall be raiſed, levied, collected, paid and allowed, ſued for, recovered, and applied in the ſame Manner, and under ſuch Powers and Authorities, and by ſuch Ways and Methods, and according to ſuch Rules and Directions, and under ſuch Penalties and Forfeitures as are appointed, directed, and expreſſed for the raiſing, collecting, paying, levying, allowing, and managing any Duties and Drawbacks, or for the Recovery of any Penalties or Forfeitures in and by an Act made in *Ireland* in the Fourteenth and Fifteenth Years of his late Majeſty King *Charles* the Second, intituled, *An Act for the ſettling the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*; or in and by an Act made in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled, *An Act 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 Revenue of Cuſtoms and Exciſe, or either of them, as fully and effectually to all Intents and Purpoſes as if the ſame were herein expreſſed and enacted, with the like Remedy of Appeal to and for the Party or Parties aggrieved, as in and by the ſaid recited Act, made in the Fourteenth and Fifteenth Years of his late Majeſty King *Charles* the Second, or any other Act or Acts as aforeſaid is provided.

14 & 15 Car. 2. c. 8.

46 G. 3. c. 106.

Act may be altered or repealed this Seſſion.

XIX. And be it further enacted, That this Act may be altered, amended, or repealed by any Act or Acts to be made in this preſent Seſſion of Parliament.

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