ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

****

C A P. LXXXI.

An Act to amend the ſeveral Acts for the regulating and ſecuring the Collection of the Duty on Spirits diſtilled in *Ireland*. [23d *June* 1808.]

WHEREAS an Act was 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 of ſuch Spirits for Exportation*: And whereas an Act was made in the Forty-ſeventh Year of His preſent Majeſty's Reign to amend the ſaid recited Act of the Forty-ſixth Year: And whereas it is expedient that the ſaid recited Acts ſhould be further amended; be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That ſo much of the ſaid recited Act of the Forty-ſixth Year of His preſent Majeſty's Reign as enacts, that it ſhall be lawful for any Three of the Commiſſioners of Exciſe in *Ireland*, to reduce or abate the Quantity of Spirits wherewith any Diſtiller ſhall be chargeable in any Year, by virtue of the ſaid Act, according to the Number of Weeks or Days in the ſaid Act mentioned, 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ſhall have prevented ſuch Diſtiller from working ſuch Number of Weeks or Days, ſhall be and the ſame is hereby repealed.

46 G. 3. c. 88.

47 G. 3. ſt. 2. c. 17.

46 G. 3. c. 88. ſ. 52. as to Allowances for Accidents, repealed.

7 T

II. And

Distiller to prevent Accidents, may provide a Second Still, to be deposited at the Excise Office.

II. And, for preventing any Injury or Interruption to the Revenue by any Fatalities or Accidents which may hinder any Still from working, be it enacted, That it shall and may be lawful for any Distiller in *Ireland*, from Time to Time, to provide a Second Still of like Dimensions and upon the like Plan with any Still or Stills which such Distiller shall be licensed to keep or use in his Distillery, or as nearly so as may be practicable, and to lodge such Second Still at the Excise Office of the District in which such Distillery shall be situate, to be kept there until the same shall be required by such Distiller to be delivered to him, for the Purpose of being set up and placed in his Distillery, in the Room and Stead of such Still of the like Dimensions and Plan as may be prevented from working in such Distillery by any Fatality or Accident.

Still so deposited, may be changed for a damaged Still.

III. And be it further enacted, That no such Second Still shall be delivered to such Distiller until such Distiller shall have deposited at the Excise Office aforesaid, the other Still of like Dimensions and Plan which shall have been prevented from working as aforesaid, and to replace which he demands the Delivery of such Second Still; nor until Notice of such Intention to demand the same shall have been served upon the Surveyor or Gauger in Charge of such Distillery; and the Still which shall be removed from such Distillery into such Excise Office, shall remain there until the same shall be broken up or rendered useless by the Directions of the Proprietor thereof, or until the same shall be delivered, by Order of the Proprietor thereof, to some Brazier for the Purpose of being repaired, sufficient Security being first given by Bond to the Collector or other Officer of Excise, that such Still shall be returned to the Excise Office on or before a Day to be for that Purpose appointed by such Collector or Officer, and to be specified in such Bond, and that such Still shall not be used for any Purpose whatever before the same shall be returned to the Excise Office; and every Still so repaired shall be returned to the said Excise Office accordingly for the Proprietor thereof, or for any Person to whom the same may be disposed of by such Proprietor; and in case such Still after being repaired shall remain at the said Excise Office, for more than Twelve Calendar Months in the Whole, after the Proprietor thereof shall cease to be licensed, it shall be lawful for the Collector of the District to break up such Still and render the same useless, and to cause the Materials of such Still to be sold; and the Produce thereof, after deducting all Expences of such Sale, shall be paid by such Collector to the Proprietor of such Still: Provided always, that no Still shall be sent to or removed from the Excise Office, without a regular Permit to be duly granted for that Purpose.

Distiller shall be chargeable as if no such Removal had taken place.

IV. And be it further enacted, That if any Distiller shall remove to the Excise Office any Still which shall have been so prevented from working, in the Course of any Period during which such Still shall be chargeable as working, such Distiller shall nevertheless be and continue charged and chargeable in respect of the same Number of Workings, and in all other respects whatsoever as if no such Removal had taken place, and as if such Still had continued uninterruptedly at work: Provided always, that in such case it may be lawful for the Commissioners of Inland Excise and Taxes in *Ireland*, or any Three of them, to make any Allowance to any Distiller who shall be surcharged in respect of any Wash, Wort, or Pot Ale, not distilled within the Time allowed by Law.

V. And

V. And be it further enacted, That in case the House in which any Still shall be at work shall be suddenly consumed in the Whole or in Part by any Fire therein, or in any adjoining House or Office, whereby any such Still shall have been prevented from working, or in case any sudden Fatality shall have happened to the Stillhouse or Offices, by the Walls falling or the Roof falling in, it shall be lawful for any Three of the Commissioners of Excise in *Ireland* to reduce or abate the Quantity of Spirits wherewith any Distiller shall be chargeable, for the Period of Twenty-eight Days, in the course of which such Fire or sudden Fatality shall have happened, upon Proof upon Oath, to the Satisfaction of the said Commissioners, that by such Fire or Fatality such Distiller shall have been prevented from working the full Number of Twenty-eight Days, and that the Quantity of Spirits charged, exclusive of the Quantity contained in such proposed Abatement, is the full and entire Quantity made in such Still during such Period: Provided always, that Application to the said Commissioners for such Reduction or Abatement shall be made within Fourteen Days after the Expiration of the Period of Twenty-eight Days, in the course of which such Fire or sudden Fatality shall have happened; and that no Reduction or Abatement shall be allowed in respect of any fractional Part of a Day; and that every such Reduction or Abatement shall be first approved of by any Three of the Commissioners for executing the Office of Lord High Treasurer.

In case of Distress by Fire, &c. Allowances may be made to Distillers.

VI. And be it further enacted, That if by reason or in pursuance of any Act made or to be made to prohibit the Distillation of Spirits from Corn or Grain, any Still in the Distillery of any Distiller shall at any Time have been prevented or shall be prevented from working for the Whole or any Period of Twenty-eight Days in the Course of which any such Prohibition shall have commenced, or may commence or take place, it shall and may be lawful to and for the Commissioners of Inland Excise and Taxes in *Ireland*, or any Three or more of them, to make such Allowances to such Distiller as shall appear to the said Commissioners to be just and reasonable, such Allowance in no Case exceeding the Amount of Duty computed upon the Quantity of Spirits remaining undistilled, and necessary to complete the Quantity of Spirits for which any such Distiller shall be respectively chargeable for such Period of Twenty-eight Days; and that any Stoppage of any Still by reason or in pursuance of any such Act to prohibit the Distillation of Spirits from Corn or Grain, shall be taken and deemed as a Discontinuance by such Distiller, for the Remainder of the Year for which any Licence to such Distiller shall be then in force, unless on the Removal of such Prohibition such Distiller shall re-commence working, under any of the Provisions contained in any Act or Acts in force in *Ireland*, relating to the regulating and securing the Duties on Spirits distilled in *Ireland*; and that in case of any such Stoppage by reason or in pursuance of any such Prohibition if any Worts, Wash, or Pot Ale, made from Corn, shall be in any such Distillery at the Time when such Prohibition shall commence or take place, and such Worts, Wash, or Pot Ale, shall not be distilled at the Expiration of Six Days including the Day of brewing and the Day of distilling, such Worts, Wash, or Pot Ale, may be distilled at any Period after the Expiration of the said Six Days; and that no Surcharge shall be made on the Distiller in respect of such Worts, Wash, or Pot Ale, not being distilled within the said Period of Six Days; any Thing in the said recited Act of the Forty-sixth Year aforesaid to the contrary notwithstanding.

Abatement to Distillers prevented from working by Stoppage of Distilleries in the course of any Month.

Such Stoppage shall be deemed a Discontinuance for the Remainder of the Year.

Wash in Distillery at the Time of such Stoppage may be distilled.

Diſtillation from Melaſſes prohibited.

VII. And be it further enacted, That from and after the paſſing of this Act, no Low Wines or Spirits ſhall be made, extracted, or diſtilled in *Ireland*, from Melaſſes, or any Mixture with the ſame; and that if any Diſtiller or other Perſon in *Ireland* ſhall, after the paſſing of this Act, make, extract, or diſtill any Low Wines or Spirits from Melaſſes, or any Mixture with the ſame, or ſhall brew or prepare any Wort or Waſh from Melaſſes, or any Mixture with the ſame, for the Purpoſe of extracting or diſtilling Low Wines or Spirits, every ſuch Diſtiller or other Perſon ſhall forfeit the Sum of Five hundred Pounds; and all Melaſſes and all Waſh prepared from the ſame, or any Mixture therewith, and all Low Wines and Spirits made, extracted or diſtilled therefrom, ſhall be forfeited, and may be ſeized by any Officer or Officers of Exciſe.

46 G. 3. c. 88. ſ. 57. as to Time of diſtilling Sugar Waſh, repealed, and 18 Days allowed.

VIII. And be it further enacted, That ſo much of the ſaid recited Act of the Forty-ſixth Year of His preſent Majeſty's Reign, for regulating and ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*, as enacts that all Sugar Waſh which ſhall not be diſtilled at the Expiration of Twelve days, ſhall be conſidered as Waſh not included in any former charge againſt the Diſtiller, and that ſuch Diſtiller ſhall be charged with Duty in reſpect of ſuch Waſh, ſhall be and the ſame is hereby repealed; And that from and after the paſſing of this Act all Sugar Waſh in the Diſtillery of any Diſtiller, which ſhall not be diſtilled at the Expiration of Eighteen Days, including the Day of breaking down the Sugar with Water, and the Day of diſtilling, ſhall be conſidered as Waſh not included in any former Charge againſt ſuch Diſtiller, and ſuch Diſtiller ſhall be charged with Duty in reſpect of ſuch Waſh, according to the Directions of the ſaid recited Act and this Act, and of any Act in force relating to the Duties on Spirits diſtilled in *Ireland*.

Mode of calculating Spirits on Decreaſe of Sugar Waſh, &c. inſtead of that under 46 G. 3. c. 88. ſ. 47.

IX. And be it further enacted, That in lieu and inſtead of the Charges under the ſaid recited Act of the Forty-ſixth Year, on any Decreaſe of Waſh produced from Sugar, or on any Decreaſe of Low Wines or Singlings produced from ſuch Waſh, the Officer of Exciſe keeping an Account of Waſh, Pot Ale, Low Wines, or Singlings, in the Diſtillery of any Diſtiller in *Ireland*, ſhall, on any Decreaſe of Waſh produced from Sugar, charge the Diſtiller for a Quantity of Spirits calculated after the Rate of Twenty-one Gallons of Spirits for every One hundred Gallons of Waſh ſo decreaſed, and ſo in Proportion for any greater or leſs Quantity of Waſh; and upon any Decreaſe of Low Wines or Singlings produced from any ſuch Waſh, ſuch Officer ſhall charge the Diſtiller for a Quantity of Spirits after the Rate of One Gallon of Spirits for every Two Gallons of Low Wines ſo decreaſed; 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.

Corn Spirits, and Sugar Spirits ſhall be kept in ſeparate Warehouſes.

X. And be it further enacted, That no Spirits made or diſtilled from Corn ſhall be depoſited, kept, or ſecured in any Warehouſe in which any Spirits made from Sugar ſhall at the ſame Time be depoſited, kept or ſecured; but that all ſuch Corn Spirits and Sugar Spirits ſhall be depoſited, kept and ſecured in ſeparate and diſtinct Warehouſes; and that all ſuch Spirits ſhall be contained in Caſks of not leſs than One hundred Gallons Content, and that there ſhall be marked on the Head of each Caſk the Words "Corn S." or "Sugar S." as the caſe ſhall require, and alſo the Number

ber of Gallons of Spirits in each such Cask at the Time of the storing thereof; and if any Spirits shall be deposited, kept or secured in Warehouse contrary to the Provisions of this Act, the same shall be forfeited and may be seized.

Surcharges by superior Officers, shall be as valid as by the Officer in Charge, &c.

XI. And be it further enacted, That if any Superior or other Officer of Excise, or any Officer other than the Surveyor or Gauger in Charge of any Distillery, shall make any Charge or Surcharge upon any Distiller under the said recited Acts of the Forty-sixth and Forty-seventh Years, or any other Act or Acts in force in *Ireland*, relating to the distilling of Spirits, in respect of any Quantity of Spirits for which such Distiller shall by Law be chargeable with Duty, such Charge or Surcharge of Duty shall be a Charge on such Distiller, and such Distiller shall be chargeable with and shall pay the Duty appearing by such Charge or Sur-charge to have become due and payable, in like Manner as he is chargeable or liable to pay any Duty upon any Charge returned or made by the Surveyor or Gauger in Charge of the Distillery of such Distiller; and if any Dispute or Difference shall arise between such Officer and such Distiller, touching the Amount of Duty payable on any such Charge or Surcharge, the Officer so making such Charge or Surcharge shall verify the same by Affidavit, in like Manner as other Officers are by the said recited Act of the Forty-sixth Year required to do; and every Charge or Surcharge so made by any Officer, other than such Surveyor or Gauger, shall by such Officer be entered distinctly in the Book of such Surveyor or Gauger, and be separately and distinctly set forth in the Return required to be made from Time to Time by such Surveyor or Gauger under the said recited Acts of the Forty-sixth and Forty-seventh Years, or either of them.

46 G. 3. c. 88. §. 19. as to selling Wash, &c. repealed; all Wash shall be spilled, and all Spirits conveyed to Excise Office, &c.

XII. And be it further enacted, That so much of the said recited Act of the Forty-sixth Year, as permits or allows any Officer of Excise to sell any Pot Ale, Wash, Singlings or Low Wines, seized under the said recited Act, to any licensed Distiller or other Person, shall be and the same is hereby repealed; and that all Pot Ale, Wash, Singlings or Low Wines seized under the said recited Act or this Act, or any other Act relating to Spirits distilled in *Ireland*, shall immediately upon Seizure thereof be spilled, destroyed or rendered totally useless; and that all Spirits seized under any Act or Acts in Force in *Ireland*, shall be carried and conveyed to the Excise Office of the District, and shall there be disposed of in such Manner only as the Commissioners of Inland Excise and Taxes (by and with the Approbation of the Commissioners of His Majesty's Treasury of *Ireland*,) shall from Time to Time order, direct and appoint; and that the Officers or Persons seizing such Wash, Pot Ale, Low Wines or Spirits, shall receive such Recompence and Reward for seizing the same as the said Commissioners of Excise, by and with the Approbation of any Three Commissioners of the Treasury of *Ireland*, shall order and direct.

Distiller shall not deliver out Malt to any Person but such as brew for their private use.

XIII. And be it further enacted, That no Distiller while he shall carry on the Trade of a Distiller, shall sell or deliver out any Malt to any Person whatsoever, except to Persons brewing Ale or Beer for their own private Use, and in such Quantities only as such Persons may reasonably consume within a reasonable Time for making Beer or Ale for their private Use, and for which it shall appear by the Certificates of such Persons or otherwise, that such Persons are in Possession of a proportionate Quantity of Hops for brewing the same.

Fine of 50l. for unlicenſed Stills under 47 G. 3. Seſſ. 2. c. 17. ſ. 12. ſhall be raiſed off the Townland only, if ſufficiently known,

XIV. And be it further enacted, That in all Caſes where under and by virtue of the ſaid recited Acts of the Forty-ſixth and Forty-ſeventh Years of His preſent Majeſty's Reign, the Court, at any Aſſizes or preſenting Term, ſhall fine any Pariſh, Townland, Manor or Lordſhip in the Sum of Fifty Pounds, on Account of any unlicenſed Still or Part of a Still, or Appendage to a Still, or any Worm, or other Utenſil for diſtilling Spirits, or any Waſh, Pot Ale, Low Wines or Singlings, having been found or uſed in any Place within ſuch Pariſh, Townland, Manor or Lordſhip, ſuch Court 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 Townland only, within which ſuch Place ſhall be ſituate, if it ſhall be made appear to the Satisfaction of ſuch Court, that ſuch Townland is a known and certain Diviſion of a Pariſh, Manor, or Lordſhip, and that the Mears and Bounds of ſuch Townland are fully and clearly aſcertained; and ſuch Fine or Sum of Fifty Pounds ſhall in ſuch caſe be applotted upon and raiſed off ſuch Townland only, excluſive of any other Part of any Pariſh, in ſuch Manner and according to ſuch Rules and Regulations as are mentioned and contained in the ſaid Act of the Forty-ſeventh Year aforeſaid: Provided always, that if no ſuch Applotment or no ſufficient Applotment ſhall be made on ſuch Townland, ſuch Fine ſhall be levied as is directed by the ſaid Act of the Forty-ſeventh Year, in Caſes where no Applotment is made under the ſaid recited Act.

and applotted as under ſaid Act, ſ. 23. and 24.

Where an Inhabitant of any Pariſh, &c. convicts an Offender of a Miſdemeanor, under 46 G. 3. c. 88. ſ. 89. ſuch Pariſh ſhall be fined only 25l. under 47 G. 3. Seſſ. 2. c. 17. the whole of which ſhall be paid to the Informer, &c.

XV. And whereas by the ſaid recited Act of the Forty-ſixth Year of His preſent Majeſty's Reign, it is enacted, that if any Perſon in *Ireland* ſhall make uſe of any Still, Stillhead or Worm, for diſtilling, or ſhall make or diſtil any Low Wines, Singlings or Spirits, or ſhall brew, make or ferment any Waſh, Worts 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 ſhall be puniſhable on Conviction as in the ſaid Act is mentioned; Be it enacted, That whenever any Offender ſhall have been tried and convicted for any ſuch Offence, by the Evidence of any Inhabitant (not being an Officer of Exciſe) of the Pariſh, Townland, Manor or Lordſhip in which the Place ſhall be ſituate where ſuch Offence was committed, upon an Information given by ſuch Inhabitant, before any other Information for the ſaid Offence ſhall have been given to a Magiſtrate, the Court before whom ſuch Conviction ſhall be had, at any Aſſizes or preſenting Term, ſhall fine ſuch Pariſh, Townland, Manor or Lordſhip on Account of ſuch Offence, in the Sum of Twenty-five Pounds only, ſuch Fine to be recovered and levied in like Manner as by the ſaid recited Act of the Forty-ſeventh Year and this Act is directed with reſpect to the Fine of Fifty Pounds herein-before mentioned; and no Part of ſuch Fine or Sum of Twenty-five Pounds ſhall be applied to the Society for diſcountenancing Vice and promoting Virtue in the City of *Dublin*, nor to the Treaſurer of any Public Infirmary or Hoſpital of any County, Town or City, but the Whole of ſuch Fine or Sum of Twenty-five Pounds ſhall be applied and paid by the Treaſurer of the County, County of a Town or City, to ſuch Inhabitant who ſhall have ſo given the Firſt Information, and by whoſe Evidence ſuch Conviction ſhall have been had; or to the Juſtice of the Peace before whom ſuch Information ſhall have been made, to be by him applied in rewarding ſuch Informer, or otherwiſe

otherwiſe promoting the Suppreſſion of private Stills within his Juriſdiction according to the Direction of the Court.

Any Perſon whatever may ſeize and deſtroy illegal Stills, and alſo Spirits, Waſh, &c. found in Cuſtody of unlicenſed Perſons, &c.

XVI. And whereas no Still can by Law be licenſed in *Ireland* of leſs Dimenſions than Two Hundred Gallons Content, except Stills kept and uſed at Apothecaries Hall in *Dublin*, and Stills of Twelve Gallons Content for certain Purpoſes, and Stills for Rectifying or Compounding Spirits; Be it therefore enacted, That if any Still, the Body whereof without the Head or any other Appendage thereto, ſhall be capable of containing more than Twelve Gallons, and ſhall not be capable of containing Two hundred Gallons at the leaſt, or any Head or Worm belonging to any Still of any ſuch Dimenſions, ſhall be found in any Place whatever (except Apothecaries Hall aforeſaid) or in the Poſſeſſion of any Perſon whomſoever (not being a licenſed Rectifier or Compounder of Spirits) the ſame ſhall be forfeited and may be ſeized; or if any Still not exceeding Twelve Gallons Content, or any Head or Worm belonging to any Still of ſuch Content, ſhall be found in any Place whatever, or in the Poſſeſſion of any Perſon whomſoever (except at Apothecaries Hall *Dublin*, or in the Cuſtody of ſome licenſed Chemiſt, Apothecary, Druggiſt, Brazier, or other Perſon duly licenſed to have ſuch Twelve Gallon Still), or if any Still capable of containing more than Two hundred Gallons, ſhall be found in any Place whatever, without being duly licenſed, the ſame ſhall be forfeited and may be ſeized; and it ſhall be lawful for any Perſon whatever who ſhall find or diſcover any Still, Stillhead, or Worm of a Still, in any Place whatſoever, except on the Road from or to a Brazier or Maker or Mender of Stills under proper Permits, or in the Poſſeſſion of any Perſon whomſoever (except a Brazier or Perſon following the Trade of making or repairing Stills) without a ſufficient Licence being produced at the Time for keeping the ſame, to ſeize and to deſtroy the ſame, and to convey the Materials thereof to the Exciſe Office of the Diſtrict, or to deliver the ſame to the next reſident Officer of Exciſe, who ſhall take the ſame into his Cuſtody, and ſecure the ſame in like Manner as if the ſame had been ſeized by him; and it ſhall in like Manner be lawful for any Perſon whomſoever to ſeize any Spirits, Low Wines, Singlings, Waſh, Pot Ale, Malt or Corn, and all Materials for making Spirits found in the Cuſtody of any unlicenſed Perſon, or of any Perſon whatever not entitled by Law to have the ſame in their Poſſeſſion, and to ſpill, or deſtroy any Worts, Waſh, Pot Ale, Low Wines or Singlings ſo found, and to convey all Spirits, Malt, or Corn ſo found to the Exciſe Office of the Diſtrict, or to the next reſident Officer of Exciſe, to be dealt with according to Law; and every Perſon in whoſe Poſſeſſion any ſuch Still, Stillhead or Worm of a Still, or Spirits, Low Wines, Singlings, Waſh, Pot Ale, or Materials for making Spirits ſhall be ſo found, ſhall be ſubject to the like Penalties as if the ſame had been found by an Officer of Exciſe.

Perſons found in any Place with any illegal Still, Waſh, &c. may be apprehended and carried before a Juſtice.

XVII. And, in order to deter Perſons from aſſiſting in the private and fraudulent Diſtilling of Spirits in *Ireland*, be it further enacted, That whenever any Officer or Officers of Exciſe, or any other Perſon whatever ſhall find or diſcover any unlicenſed Still, or Part of or Appendage to a Still, or any Worm or Utenſil for Diſtilling Spirits, or any Waſh, Pot Ale, Low Wines or Singlings, the uſing or having whereof ſhall ſubject the Perſons who ſhall uſe or have the ſame, or the Pariſh, Manor, Lordſhip or Townland within which the ſame ſhall be uſed or found, to any Penalty, Forfeiture or Puniſhment

ment under the said recited Acts of the Forty-sixth and Forty-seventh Years aforesaid, or either of them, it shall be lawful for such Officer or Officers of Excise or other Person, and for all Persons acting in his or their Aid, to stop, arrest and detain all and every Person and Persons found and discovered in any House, or at any Place where such Still, or Part of or Appendage to a Still, or such Worm or other Utensil for distilling Spirits shall be found or used, or where such Worts, Wash, Pot Ale, Low Wines or Singlings shall be found, and to convey all and every such Person and Persons before a Justice of the Peace for the County, City, Town or Place within which such Person or Persons shall be discovered as aforesaid, in order that such Person or Persons may be dealt with by such Justice according to Law, or bound over to appear and give Evidence on any Trial which may be had for such Offence, or on any Information respecting the same.

Officers shall be rewarded only according to the Serviceableness of Stills.

XVIII. And be it further enacted, That any Rewards or Allowances or Share of Penalty to be given, paid, or made to any Officer or Officers of Excise, who shall have seized any Still or Stills, or any Head or Worm of a Still, or any Appendage to a Still, shall in every Case be proportionate only to the State of Serviceableness of such Still, Stillhead, Worm, or Appendage respectively; and that if the same are entirely unserviceable, no Reward, Allowance, or Share of Penalty whatever shall be given, paid or made to the Officer who shall have seized the same; any Thing in any Act or Acts to the contrary notwithstanding.

Powers of recited Acts extended to this Act.

XIX. And be it further enacted, 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, for the regulating and securing the Collection of the Duties on Spirits distilled in *Ireland* shall be applied and put in Practice in the Execution of 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 re-enacted in this Act; and that the said recited Acts and this Act shall be construed together as one Act, to all Intents and Purposes whatsoever, so far as the same are compatible or consistent with each other, and as the said recited Acts are amended and altered by this Act.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1808.