ANNO QUADRAGESIMO NONO

GEORGII III. REGIS.

CAP. XCIX.

An Act to amend the ſeveral Acts for the regulating and ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*; and for the regulating the Sale of ſuch Liquors by Retail. [15th *June* 1809.]

WHEREAS it is expedient to make further Regulations for the ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*: 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 after the Firſt Day of *January* One thouſand eight hundred and ten, whenever under or by virtue of an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled, *An Act to amend an Act made in the Forty-ſixth Year of His preſent Majeſty for the regulating and ſecuring the Collection of the Duties on Spirits diſtilled in* Ireland, or any Act or Acts in force in *Ireland*, for amending the ſame, the Court at any Aſſizes or Preſenting Term ſhall be required to fine any Pariſh, Townland, Manor or Lordſhip, 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 any Pariſh, Townland, Manor or Lordſhip, which has been or ſhall have been fined at the preceding Aſſizes or Preſenting Term on any of the ſaid Accounts, ſuch

Fines on Townland for unlicenſed Stills, under 47 G. 3. ſt. 2. c. 17. increaſed to 100l. on a Second Offence; except where the Offender has been convicted by an inhabitant.

ſuch Court ſhall fine ſuch Pariſh, Townland, Manor, or Lordſhip, in the Sum of One hundred Pounds in lieu of the Sum of Fifty Pounds, in the ſaid recited Act of the Forty-ſeventh Year mentioned; and ſuch Fine of One hundred Pounds ſhall be levied and recovered in ſuch Manner, and by ſuch Ways and Means as by the ſaid recited Act of the Forty-ſeventh Year, or by any other Act or Acts in Force in *Ireland* is directed, with reſpect to any Fine of Fifty Pounds to be levied on any Pariſh, Townland, Manor or Lordſhip, under the ſaid Acts or any of them: Provided always, that in caſes where under and by virtue of an Act made in the Forty-eighth Year of His preſent Majeſty's Reign, intituled, *An Act to amend the ſeveral Acts for the regulating and ſecuring the Collection of the Duty on Spirits diſtilled in* Ireland, ſuch Court is required to fine ſuch Pariſh, Townland, Manor or Lordſhip, in the Sum of Twenty-five Pounds only, in conſequence of the Offender having been tried and convicted of a Miſdemeanor by the Evidence of an Inhabitant of ſuch Pariſh, Townland Manor or Lordſhip, (not being an Officer of Cuſtoms or Exciſe,) ſuch Court ſhall fine ſuch Townland, Pariſh, Manor or Lordſhip, in the Sum of Twenty-five Pounds only in ſuch caſe.

48 G. 3. c. 81.

Where an Inhabitant entitled to Fine of 25l. under 48 G. 3. c. 81. ſhall give up his Right, the Court ſhall not impoſe ſuch Fine.

II. And whereas by the ſaid recited Act, made in the Forty-eighth Year aforeſaid, it is enacted, That whenever any Offender ſhall be tried and convicted of a Miſdemeanor in having made uſe of any Still, Still-head or Worm for diſtilling, or in having made or diſtilled any Low Wines, Singlings, or Spirits, or in having brewed, made, or fermented any Worts, 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, 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 Manner as in the ſaid recited Act of the Forty-eighth Year is mentioned and directed, and that 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 promoting the Suppreſſion of Private Stills within his Juriſdiction, according to the Direction of the Court; be it enacted, That in caſe ſuch Inhabitant ſhall ſtate in ſuch Information that he is willing to give up all Right which he could claim in ſuch Fine, if impoſed, it ſhall not be lawful for ſuch Court in ſuch Caſe to fine any ſuch Pariſh, Townland, Manor, or Lordſhip on account of ſuch Offence in the ſaid Sum of Twenty-five Pounds, or in any other Sum whatever, any Thing in the ſaid recited Act or in any other Act or Acts in force in *Ireland* to the contrary notwithſtanding.

III. And be it further enacted, That every Fine exceeding the Sum of Twenty-five Pounds, after deducting thereout the Costs of recovering the same, if such Costs shall not be paid by the Direction of the Commissioners of Inland Excise and Taxes, under and by virtue of the said recited Act of the Forty-seventh Year aforesaid; but where such Costs shall be so paid, then the Whole of such Fine, without any Deduction, shall be applied in Manner following; (that is to say,) one Moiety thereof (or of so much thereof as shall remain after deducting the Costs in the Case aforesaid) shall be paid by the Treasurer of the County, County of a Town or City, to the Officer of Excise, or to the Informer or Justice of the Peace, to whom One Moiety of the Fine of Fifty Pounds is given by the said recited Act of the Forty-seventh Year aforesaid, in Manner as is directed in and by the said recited Act; and the other Moiety of all and every such Fine or Fines (or of so much thereof respectively, as may remain after deducting the Costs in the Case aforesaid) shall be paid by every such Treasurer on the Certificate herein-after mentioned, to the Person or Persons who shall set up and work any licensed Still of less than One thousand Gallons Content within any Parish, Townland, Manor or Lordship in which any such Fine shall have been levied: Provided always, that the Claim of every such Person shall be determined on and certified by the Justices of Peace at any Quarter Sessions, whether held by Adjournment or otherwise, within the County, County of a City or Town wherein such Parish, Townland, Manor or Lordship shall be situated; and in case more Persons than One shall claim such Moiety of any such Fine or Fines, such Court of Quarter Sessions shall and may prefer the Claim of the Person who shall have set up the Still of the largest Content, or shall and may divide such Moiety of such Fine or Fines, among all the Claimants entitled, in Shares to each in Proportion to the Contents of their respective Stills; or shall and may adjudge the whole of such Moiety of any Fine or Fines to the Person who shall have first set up and worked a Licensed Still in every such Parish, Townland, Manor or Lordship, according as such Court shall in their Discretion think most conducive to the Encouragement of licensed, and the Discouragement of clandestine Distillation; and it shall be lawful for such Court of Quarter Sessions to take such Security as in the Judgement of such Court shall seem proper, that every Person who shall receive any such Fine or Fines, or any Portion thereof, shall continue to work his Still during any such Period, not less than Four Months in the Year, as such Court shall think reasonable, and which such Court shall direct accordingly; and if no such Certificate shall be made by such Justices at any Quarter Sessions within Six Months after the Time when any such Fine or Fines shall have been levied, then and in such Case One Fourth Part of such Fine (or of so much thereof as may remain after deducting the Costs in the Case aforesaid) shall be paid by every such Treasurer for the Use of His Majesty, His Heirs and Successors, into the Hands of the Collector of Excise for the District in which the Parish, Townland, Manor or Lordship, off which such Fine shall be levied shall be situate; and the remaining Fourth Part of such Fine, (or of so much thereof as may remain, after deducting the Costs in the Case aforesaid) shall be paid by every such Treasurer, if in the County of *Dublin* or County of the City of *Dublin*, to the Society for discountenancing Vice and promoting Virtue in the said City, for the Use of the said Society, and if in any other County, or County of a Town or City, to the Treasurer

Distribution of Penalties;

Moiety to Informer, &c.

Moiety of Fines on Parishes may be paid to Persons setting up licensed Stills therein.

Distribution of Moiety of Penalties if not applied in Encouragement of Stills.

surer of the Public Infirmary or Hospital of such County, Town or City, for the Use of the said Infirmary or Hospital; or for or towards erecting and maintaining One or more Ward or Wards for Idiots, or Lunatics, or towards erecting and supporting Dispensaries for furnishing Medicines, and giving Medical Aid and Relief to the Poor, in such Places within the County as the Grand Jury shall have presented Money for the Establishment of Dispensaries therein, as the Governors of such Infirmary or Hospital shall think fit.

Fines not levied before Summer Assizes 1809, shall be applied as under this Act.

IV. And be it further enacted, That all such Portions of Fines heretofore imposed under any Act or Acts in Force in *Ireland* immediately before the passing of this Act, as are required to be paid over to the Treasurers of Public Infirmaries, and as shall not have been so paid over before the *Summer* Assizes to be held in the Year One thousand eight hundred and nine, shall be applied in like Manner as is herein-before directed, towards the Encouragement of setting up and working licensed Stills within the Parishes, Townlands, Manors or Lordships, wherein such Fines shall have been or shall be respectively levied; or otherwise as is herein-before directed respecting Fines exceeding the Sum of Twenty-five Pounds, any Thing in any such Act or Acts to the contrary notwithstanding.

Penalty on Collusion in charging Parish with Fines, 50l.

V. 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, Townland, Manor, or Lordship, any unlicensed Still, or other Utensil for distilling of Spirits, whereby such Parish, Townland, Manor, or Lordship, shall become liable to the Payment of any Fine, every Person so offending shall forfeit the Sum of Fifty Pounds, to be paid to the Person suing for the same; and in case such Person shall be an Inhabitant of such Parish, Townland, Manor, or Lordship, the Money so recovered shall be by him applied in Repayment to and among himself and the other Landholders and Inhabitants of such Parish, Townland, Manor, or Lordship, in the Shares and Proportions paid by them respectively, on account of such Fine, in such Manner as the Judge or Court before whom such Penalty shall be recovered shall order and direct: Provided always that no such Penalty shall be recovered by more than One Person, on account of One and the same Offence; and that if more Persons than One shall proceed for such Penalty, the same shall be recovered by the Person who shall have first commenced his Action for the same; and in case the Party convicted of any such collusive Practices shall be an Officer appointed by or acting under the Commissioners of Inland Excise and Taxes, or the Commissioners of Customs or Port Duties, such Person shall upon Conviction of such Offence over and above the Payment of such penal Sum of Fifty Pounds, be, and he is hereby declared and rendered incapable of holding any Office or Employment whatsoever, Civil or Military, under His Majesty, His Heirs and Successors, or any Authority derived under His Majesty, His Heirs or Successors.

Informer shall declare if he knows the Parties guilty, and shall be bound over

VI. And be it further enacted, That whenever any Person shall give any Information of any Offence which by Law is declared to be a Misdemeanor, and whereby any Parish, Townland, Manor or Lordship, shall be and become liable to any Fine, such Informer shall at the same Time make Oath and declare in such Information whether or not he knows any of the Persons concerned in the committing of any such Offence, and if he does know

know such Persons he shall declare their Names in such Informations, and the Magistrates before whom such Informations shall be given, shall forthwith bind over such Informer to prosecute such Persons for a Misdemeanor according to the Laws in force in *Ireland*, and such Magistrate shall also issue his Warrant to apprehend such Persons, that they may be dealt with according to Law; and if such Informer shall not give Evidence against such Person when brought to Trial, he shall not be entitled to receive any Part of any such Fine; any Thing in any Act or Acts contained to the contrary notwithstanding. to prosecute them for a Misdemeanor.

VII. And, for securing the more regular and speedy Application by the Treasurers of the several Counties, Counties of Cities and Towns in *Ireland*, of all Fines imposed at the several Assizes or Presenting Terms on Parishes, Townlands, Manors and Lordships, on account of any unlicensed Still, or Part of a Still, or Appendage to a Still, or any Worm or other Utensil for distilling of Spirits, or any Wash, Pot Ale, Low Wines or Singlings, having been found or used in any Place within any such Parish, Townland, Manor or Lordship, be it enacted, That from (and) after the Twenty-fourth Day of *June* One thousand eight hundred and nine, it shall not be lawful for any Court or Judge at any Assizes or Presenting Term in any County, County of a City or Town in *Ireland*, to fiat any Presentment for the Salary of or for any *per* Centage or Allowance payable to the Treasurer of such County, County of a City or Town, unless such Treasurer shall at such Assizes or Presenting Term produce to such Court or Judge upon Oath, which Oath such Court or Judge is hereby empowered and required to administer, a full, separate, and true Account of the Receipts and Payments by such Treasurer on account of all such Fines as shall have been imposed on any Parish, Townland, Manor or Lordship, for the Causes before mentioned, or any of them, at any preceding Assizes for such County, County of a City or Town, (or Presenting Term if for the County of *Dublin*) and as shall not have been previously paid and accounted for by such Treasurer; and also, unless it shall appear by such Account that no Part of the Monies received by him on account of such Fines remains in his Hands unapplied; except in Cases where the same has not been demanded of him or at his Office by the Persons entitled to receive the same, all which Cases shall be verified by the said Treasurer on Oath; and except in Cases where it shall appear that an Information has been lodged against the seizing Officer for fraudulent Practices, in any which Case it shall be lawful for the said Treasurer to withhold the said Sum or Sums so claimed by said Officer, until such Information shall be tried or otherwise disposed of; and in case the said seizing Officer shall be convicted thereon, such Treasurer shall pay over every such Sum and Sums to the Churchwardens of such Parish, or to some one Inhabitant of such Townland, Manor, or Lordship, to be distributed to and among the Landholders and Inhabitants of such Parish, Townland, Manor, or Lordship, in the Shares and Proportions paid by them respectively on account of such Fines. Treasurers shall account at Assizes for Receipt and Application of all Fines imposed for illegal Stills. Exceptions.

VIII. And be it further enacted, That if any Action or Suit shall at any Time be brought or commenced against any Treasurer of any County, County of a City or County of a Town in *Ireland*, by any Officer of Excise, or by any other Person or Persons, or by or on behalf of the Governors of the Treasurer sued for any Share of any Fine shall be subject to treble Costs.

Public Infirmary or Hoſpital of the County, Town or City, or by or on behalf of the Society for diſcountenancing Vice and promoting Virtue, or by or on Behalf of His Majeſty, His Heirs or Succeſſors, for any Share or Proportion of any ſuch Fines impoſed for the Cauſes laſt before-mentioned, or any of them, which ſuch Officer or Perſon, or Governors of ſuch County Infirmary, or Hoſpital or Society, or which His Majeſty, His Heirs or Succeſſors, may by Law be entitled to receive or recover, or for any Coſts which ought by Law to be paid by ſuch Treaſurer out of any Money in his Hands ariſing from any ſuch Fine; and if the Plaintiff in ſuch Action ſhall obtain a Verdict or Judgement againſt ſuch Treaſurer, ſuch Plaintiff ſhall be entitled to his or their Treble Coſts, to be awarded againſt ſuch Treaſurer, and to be recovered in ſuch Manner as Coſts may by Law be recovered againſt any Defendant.

Collectors ſhall not receive Poundage or Wages unleſs they have collected all Fines.

IX. And be it further enacted, That from and after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and nine, it ſhall not be lawful for any Court or Judge at any Aſſizes (or Preſenting Term, if in the City of *Dublin*) to diſcharge any Quere on any Preſentment for the Poundage or Wages of any Collector or High Conſtable acting as a Collector for any Barony, Half-Barony, or County of a City or County of a Town, or to allow in the Accounts of the Treaſurer any Sum of Money on account of Poundage or Wages of any ſuch Collector or High Conſtable; nor ſhall any ſuch Collector or High Conſtable in his Accounts with the Treaſurer of the Sums levied by him, detain, keep, or claim Credit for, to his own Uſe, any Sum by way of Poundage or Wages for any Money he ſhall have collected ſince the preceding Aſſizes or Preſenting Term, unleſs ſuch Collector or High Conſtable ſhall before the Commiſſion Day of ſuch Aſſizes, or the Firſt Day of ſuch Preſenting Term, have collected and paid to ſuch Treaſurer the full Amount of all ſuch Fines impoſed on any Pariſh, Townland, Manor or Lordſhip, under the ſaid recited Acts of the Forty-ſeventh and Forty-eighth Years aforeſaid, or under this Act, as ſuch Collector ſhall have been authorized or required to collect, by the Warrant of any ſuch Treaſurer, to be iſſued after the paſſing of this Act, at any Time after the Aſſizes or Preſenting Term then next preceding.

Proof of ſigning of Information and Notice by Juſtice.

X. And be it further enacted, That whenever any Juſtice of the Peace ſhall take or receive any Information for any Offence relating to any unlicenſed Still, or Part of a Still or Appendage to a Still, or any Worm or Utenſil for diſtilling Spirits, or any Waſh, Pot Ale, Low Wines, or Singlings, under the Directions and Proviſions of the ſaid recited Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled, *An Act to amend an Act, made in the Forty-ſixth Year of His preſent Majeſty, for the regulating and ſecuring the Collection of the Duties on Spirits diſtilled in* Ireland; or under the Directions or Proviſions of any Act or Acts for amending the ſaid recited Act in force in *Ireland* at the Time of ſuch Information, or ſhall ſign any Notice of ſuch Information to be ſerved upon the Inhabitants of any Pariſh, Townland, Manor or Lordſhip, purſuant to the Directions of any ſuch Act or Acts, Proof of the Hand-writing of ſuch Juſtice to ſuch Information or Notice reſpectively, by the Oath of any one credible Witneſs, ſhall be deemed ſufficient Evidence that ſuch Information was taken and ſo ſigned by ſuch Juſtice, or that ſuch Notice was ſo ſigned by ſuch Juſtice reſpectively as aforeſaid.

XI. And

Penalty on Perſons inſuring againſt Fines on Pariſhes, &c. Miſdemeanor.

XI. And be it further enacted, That from and after the Expiration of Thirty Days after the paſſing of this Act, if any Perſon whatſoever ſhall inſure or take, or agree to take or receive any Sum of Money, or Security for Money, or Depoſit for the Inſurance of, or be in any Way concerned in any Partnerſhip, Fellowſhip, Club, Office or Society for the Inſurance or Indemnity of any Pariſh, Townland, Manor or Lordſhip, or of any Perſon or Perſons, againſt or from the paying of any Money for or towards the diſcharging of any Fine which may be impoſed on any Pariſh, Townland, Manor or Lordſhip, or on any of the Inhabitants thereof, on account of any unlicenſed Still, or Part of a Still or Appendage to a Still, or any Worm or other Utenſil for diſtilling of 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; or if any Perſon or Perſons ſhall give or pay, or cauſe to be given or paid, to any other Perſon or Perſons any Money, or any Security, Obligation or Undertaking, to pay any Money, or make any Depoſit with ſuch Perſon or Perſons, as an Indemnity or Security againſt, or to be applied in the Payment and Satisfaction of any ſuch Fine, or in any Way to indemniſy ſuch Pariſh, Townland, Manor, or Lordſhip, or the Inhabitants thereof, or any of them, againſt the Payment of any ſuch Fine or any Part thereof; then and in every ſuch Caſe every Perſon concerned or engaged in any ſuch Inſurance or other Tranſaction aforeſaid, as well the Perſon who ſhall ſo inſure, or who ſhall pay a Depoſit, as the Perſon who ſhall accept, take or receive any ſuch Sum of Money, or any ſuch Security, Obligation, Undertaking, or Indemnity as aforeſaid, 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, ſuch Perſon 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 as may by Law be inflicted on Perſons guilty of Miſdemeanors.

Pariſhes in Veſtry may appoint Inſpectors to proſecute for Offences in illegal Diſtillation, &c.

XII. And whereas it may tend to the Suppreſſion of illicit Diſtillation if Pariſhes were allowed to appoint certain Perſons for the Purpoſe of diſcovering and preventing ſuch Practices; be it enacted, That from and after the paſſing of this Act, it ſhall and may be lawful for the Churchwardens of any Pariſh, at the Deſire of any Two Inhabitants of ſuch Pariſh, to convene a Veſtry for the Purpoſe of electing One or more Perſon or Perſons for the Purpoſe of diſcovering and proſecuting all Offences againſt any Act or Acts in force in *Ireland*, for the regulating and ſecuring the Collection of the Duty on Spirits in *Ireland*, of which Ten Days Notice ſhall be given.

Oath of Inſpectors.

XIII. And be it further enacted, That all Perſons ſo choſen, and who ſhall conſent to act, ſhall take the following Oath before any one Magiſtrate or Juſtice of Peace, which Oath ſuch Magiſtrate or Juſtice of Peace is hereby empowered to adminiſter:

I *A. B.*

'I *A. B.* do ſwear, That ſo long as I ſhall hold the Office to which I have been elected for the Pariſh of I will uſe my utmoſt Endeavours to prevent and ſuppreſs all illicit Diſtillation of Spirits within the ſaid Pariſh, and to proſecute and convict any Perſon or Perſons concerned in ſuch Practices.

'So help me GOD.'

Pariſhes may raiſe Twenty Pounds a Year for Inſpectors, &c.

XIV. And be it further enacted, That it ſhall and may be lawful for the Pariſhioners of ſuch Pariſh in Veſtry ſo aſſembled, to aſſeſs ſuch Pariſh to the Amount of any Sum not exceeding Twenty Pounds in any one Year, to be applied in the indemnifying of ſuch Inſpectors for their Trouble and Expence, and alſo for the Purpoſe of carrying into Execution this preſent Act and all other Acts for the Prevention and Suppreſſion of illicit Diſtillation in *Ireland*.

Grocers licenſed to retail Spirits under 47 G. 3. ſt. 2. c. 12. ſec. 14. may ſell in Quantities from Two Quarts to Fifty Gallons.

XV. And be it further enacted, That from and after the Twenty-ninth Day of *September* One thouſand eight hundred and nine, whenever any Grocer, or Perſon exerciſing the Trade and Buſineſs of a Grocer, or who ſhall be licenſed as a Grocer, ſhall alſo be licenſed to ſell Spirituous or other Liquors by Retail, acccording to the Proviſions of an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled, *An Act to make further Regulations with reſpect to Licences for the Sale of Spirituous and other Liquors by Retail in* Ireland; it ſhall and may be lawful for ſuch Grocer, or ſuch Perſon as aforeſaid, without having or obtaining any other Licence for the Purpoſe, to ſell Spirituous Liquors in any Quantities not leſs than Two quarts and not exceeding Fifty Gallons; any Thing in any Act or Acts in force in *Ireland* to the contrary notwithſtanding.

Braziers having Stills under Fifty Gallons in their Poſſeſſion (except for Rectifiers, &c.) or neglecting to make Returns of Stills made or repaired, &c. and all Perſons not being licenſed Braziers or Diſtillers, &c. having in their Poſſeſſion any Still, Still-head, or Worm, declared guilty of a Miſdemeanor.

XVI. And be it further enacted, That if any Brazier, Tinman, or Worker of Tin, or other Perſon dealing in Braſs, Copper, Tin or other Metal, ſhall at any Time after the Expiration of Ten Days after the Day of the paſſing of this Act, make or repair, or have in his or her Poſſeſſion in *Ireland*, any Still whatever not made of Copper, or ſhall make or repair or have in his Poſſeſſion any Still, the Content of the Body whereof, without the Head or any other Appendage thereto, ſhall be leſs than Fifty Gallons (other than and except Stills of the Dimenſions allowed by Law to be uſed by Rectifiers or Compounders, or at Apothecaries Hall in *Dublin*, or by ſome Chemiſt, Apothecary, Druggiſt, or Perſon duly licenſed, for the making or keeping of which laſt-mentioned Stills ſuch Brazier or other Perſon aforeſaid ſhall have obtained a Licence according to Law;) or if any Brazier or Perſon working in Copper, Braſs, or Tin, ſhall after the ſaid Time wilfully omit, neglect, or refuſe to make a true Return, verified by Affidavit, to the Collector of the Diſtrict in which ſuch Brazier or other Perſon aforeſaid ſhall reſide, of the Name and Place of Abode of every Perſon for whom ſuch Brazier or other Perſon as aforeſaid ſhall make or repair any Still, Still Head, or Worm, or to whom ſuch Brazier ſhall ſell or deliver any Still, Still Head, or Worm, before ſuch Brazier ſhall ſuffer the ſame to be taken or delivered out of his Houſe, Shop or Place of Work; or if any Perſon whatſoever not being a licenſed Brazier, or Perſon duly licenſed or allowed to have and keep a Still according to Law, ſhall have in his or her Poſſeſſion any Still,

Still Head, or Worm, every Perſon in any of the Caſes aforeſaid, offending as aforeſaid, 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 ſuch Offence as may by Law be inflicted on Perſons guilty of Miſdemeanors.

Penalty on Retailers having or ſelling Spirits, not having paid Duty, &c. and Forfeiture of Licence.

XVII. And be it further enacted, That if any Perſon who ſhall be licenſed to ſell Spirituous and other Liquors by Retail in *Ireland*, ſhall at any Time or Times after the Twenty-fourth Day of *June* One thouſand eight hundred and nine, knowingly receive into or have in his or her Cuſtody or Poſſeſſion, or ſhall knowingly ſell or diſpoſe of any Spirits diſtilled in *Ireland*, on which all Duties ſhall not have been fully paid and ſatisfied; or any Spirits which ſhall have been made or diſtilled by any Perſon, or in any Place not duly licenſed according to Law for that Purpoſe; every ſuch Retailer ſo offending ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds, and the Licence previouſly granted to ſuch Retailer ſhall be and become *ipſo facto* void; and every ſuch Retailer who, after ſuch Licence ſhall become void, ſhall retail any Spirituous Liquors, or other Liquors, ſhall be liable to all ſuch Pains and Penalties as by any Act or Acts in force in *Ireland* are inflicted on Perſons ſelling Spirituous or other Liquors by Retail, without being duly licenſed for that Purpoſe.

Powers to Clerk of Peace under 45 G. 3. c. 50. ſec. 8. to licenſe Retailers, on Certificate of Two Magiſtrates, repealed.

XVIII. And whereas by an Act made in the Forty-fifth Year of His preſent Majeſty's Reign, intituled, *An Act for regulating Licences for the Sale of Spirituous Liquors, Wine, Beer, Ale, and Cyder, by Retail, and for diſcouraging the immoderate Uſe of Spirituous Liquors in* Ireland, it is among other Things enacted, That, 'in caſe at any Special or General Seſſions no 'Order ſhall be given for iſſuing Licences in Manner preſcribed in the ſaid 'recited Act, or in caſe no Order ſhall be given thereat for iſſuing Licences 'in any particular Barony or Half-Barony, it ſhall be lawful for the 'Clerk of the Peace to iſſue a Licence to any Perſon or Perſons whom any 'Two Magiſtrates of the County, reſiding within Five Miles of the Habi'tation of ſuch Perſon, ſhall certify to be a proper Perſon for being 'entruſted with the Sale of Spirituous and other Liquors at ſuch Place as 'ſhall be mentioned in ſuch Certificate;' be it enacted, That ſo much of the ſaid laſt recited Act as is herein-before rehearſed and ſet forth, ſhall, from and after the paſſing of this Act, be and the ſame is hereby repealed.

Party applying for Licence to Seſſions, more than Seven Miles diſtant, ſhall produce

XIX. And be it further enacted, That if any Perſon ſhall apply for a Licence to ſell Spirituous and other Liquors by Retail, under the Proviſions of the ſaid laſt-recited Act of the Forty-fifth Year, or any Act for amending the ſame, at any Special or General Seſſions which ſhall be held at any Place more than Seven Miles diſtant from the Place of Abode of the Perſon ſo applying for ſuch Licence, ſuch Perſon ſhall not be entitled to

Certificate of Magiſtrates.

to receive, nor ſhall receive any ſuch Licence, nor ſhall any ſuch Licence be granted to ſuch Perſon unleſs ſuch Perſon, ſhall at ſuch Special or General Seſſions produce and deliver to the Court a Certificate under the Hands and Seals of Two Magiſtrates, both reſiding within Seven Miles of ſuch Perſon ſo applying or reſiding neareſt to the Place of Abode of ſuch Perſon, ſtating that ſuch Perſon is in the Opinion of the ſaid Magiſtrates, a fit and proper Perſon to be intruſted with the Sale of Spirituous Liquors, Wine, Beer, Ale, and Cyder, at ſuch Place as ſhall be mentioned in ſuch Certificate; and that ſuch Place is a proper Place for the Sale of ſuch Spirituous and other Liquors; and if ſuch Licence ſhall be granted or refuſed to be granted at ſuch Special or General Seſſions, on ſuch Application as aforeſaid, ſuch Licence or Refuſal ſhall be ſubject to all ſuch Regulations, and to ſuch Benefit of Appeal, and to ſuch other Reſtrictions and Proviſions as are contained with reſpect to Licences in the ſaid recited Act of the Forty-fifth Year aforeſaid, or in any Act or Acts for amending the ſame.

Spirits on board Boats, &c. in Harbours may be ſeized and forfeited, and the Parties apprehended.

XX. And be it further enacted, That in caſe any Spirits made or diſtilled in *Ireland*, and on which all Duties payable by Law ſhall not have been fully paid and ſatisfied, ſhall at any Time after the paſſing of this Act, be found on board any Boat or other Veſſel, being in any Port, Harbour, Haven, Creek, River, Canal, or Dock in *Ireland*, or within eight Leagues of the Shores of *Ireland*, all ſuch Spirits and the Boat or Veſſel in which the ſame ſhall be found, with all her Tackle, Apparel and Furniture, ſhall be forfeited, and may be ſeized by any Officer or Officers of Cuſtoms or Exciſe; and every Perſon who ſhall be found on board, or diſcovered to have been on board ſuch Boat or other Veſſel (other than and except ſuch Perſon only who ſhall have paid for, or *bonâ fide* agreed to pay for his Paſſage, and who ſhall no Way be concerned in the Property of the Boat or of the Spirits) ſhall be deemed and taken to be guilty of a Midemeanor; and it ſhall be lawful for any ſuch Officer or Officers, or any Perſon or Perſons acting in his or their Aid, to ſtop, arreſt, and detain all and every Perſon and Perſons whatever, ſo found on board or diſcovered to have been on board ſuch Boat or other Veſſel, and to convey all and every ſuch Perſon and Perſons before any Juſtice of the Peace in *Ireland* reſiding near the Place where any ſuch Perſon ſhall be ſo taken and arreſted; and it ſhall be lawful for ſuch Juſtice of the Peace and he is hereby required, upon Proof on Oath by One or more credible Witneſs or Witneſſes that ſuch Perſon was ſo found, or taken, or diſcovered as aforeſaid, (unleſs ſuch Perſon ſhall prove to the Satisfaction of ſuch Juſtice that he had paid for, or *bonâ fide* agreed to pay for his Paſſage on board ſuch Boat or Veſſel, and that he was no Way concerned in the Property of ſuch Boat or Veſſel, or of the Spirits therein) to hold ſuch Perſon to bail with Two ſufficient Sureties for the Appearance of ſuch Perſon to anſwer to any Indictment or Information that may be brought againſt him in that Behalf; and in caſe any Perſon ſo liable to be held to bail ſhall make Default in finding ſuch ſufficient Bail as aforeſaid, or until ſuch Bail ſhall be found, it ſhall be lawful for ſuch Juſtice to commit ſuch Perſon to the Gaol of the County, Town, or Place in which ſuch Perſon ſhall be arreſted, to anſwer as aforeſaid.

XXI. And

Penalty on Perſons removing Spirits not having paid Duty.

XXI. And be it further enacted, That from and after the Expiration of Thirty Days after the Day of the paſſing of this Act, if any Perſons ſhall be found paſſing in Company together in any Part of *Ireland*, knowingly and willingly having in their Cuſtody any Spirituous Liquors diſtilled in *Ireland*, on which all Duties payable by Law ſhall not have been duly paid, or any unlicenſed Still, Still Head, Worm, or Appendage to ſuch Still, every ſuch Perſon, if there ſhall not be Five in the Whole, ſhall be deemed guilty of a Miſdeameanor, and ſhall ſuffer ſuch Puniſhment as in other Caſes of Miſdeameanor is herein-before mentioned; or if there ſhall be Five or more, or if any Perſon or Perſons ſhall carry any offenſive Arms or Weapons, or wear any Vizard, Maſk, or other Diſguiſe, when paſſing with any ſuch Spirituous Liquors, or unlicenſed Still, Still Head, Worm, or Appendage to ſuch Still in their Care, Cuſtody, or Poſſeſſion, and ſhall carry ſuch Spirits in any Caſk or Caſks, or Jar or Jars, on the Side or Sides of any Horſe, or if any Two or more Perſons ſhall be found aſſembled together armed with Fire-Arms or other offenſive Arms or Weapons, in order to be aiding and aſſiſting, or being aiding and aſſiſting in illegally removing or carrying, or conveying any ſuch Spirituous Liquors, unlicenſed Still, Still Head, Worm, or Appendage to ſuch Still, or in reſcuing any Perſon who ſhall be apprehended for, or in the preventing the Apprehenſion of any Perſon who ſhall be guilty of the ſaid Offences or any of them, every Perſon being legally convicted of ſuch Offence, ſhall be deemed, taken, and adjudged to be guilty of Felony, and ſhall for ſuch Offence be tranſported for the Term of Seven Years.

Stills exceeding Fifty Gallons, or Metal prepared for Stills, ſhall be imported into Ireland only at Tobacco Ports, and ſhall not be removed from thence without Permits.

XXII. And be it further enacted, That from and after the Expiration of Ten Days after the paſſing of this Act, no Still, Pot, Pan, or Copper or Boiler, exceeding Fifty Gallons Content, or any Copper Metal or other Metal ready cut, prepared or fitted, ſo as to be put together for the making of any Still, Pot, Pan, Copper or Boiler, or for the making of any Utenſil uſed or intended to be uſed or fit or proper to be uſed, or which may be uſed or applied in the Proceſs of diſtilling Spirits, ſhall be imported into any Port or Place in *Ireland*, except at ſome Port into which Tobacco is by Law allowed to be imported; and that every Still, Pot, Pan, Copper or Boiler, exceeding Fifty Gallons Content, and all Copper Metal and other Metal ſo cut, prepared or fitted as aforeſaid, which from and after the Expiration of the ſaid Ten Days ſhall be imported into any ſuch Tobacco Port in *Ireland*, ſhall there be entered as a Still, Pot, Pan, Copper or Boiler, or as being Copper or other Metal (ſpecifying the Metal) cut, prepared, or fitted to be ſo put together; and that it ſhall not be lawful for any Perſon or Perſons to take or remove any ſuch Still, Pot, Pan, Copper or Boiler, or any ſuch Copper Metal or other Metal ſo entered from the Cuſtom Houſe of the Port at which the ſame ſhall be ſo imported, without a Permit for the Removal of the ſame from the proper Officer of the Exciſe, which Permit ſuch Officer ſhall grant without Fee or Reward; and ſuch Permit ſhall contain in the Body thereof the Name of the Perſon importing ſuch Still, Pot, Pan, Copper, or Boiler, or ſuch Copper Metal or other Metal, and the Name and Place of Abode of the Perſon or Perſons to whom, and the Place to which ſuch Still, Pot, Pan, Copper or Boiler, or ſuch Copper Metal or other Metal is intended to be ſent, and alſo the Content in Gallons of ſuch Still, Pot, Pan, Copper or Boiler,

or

or intended Still, Pot, Pan, Copper or Boiler, and of the Head thereof or other Appendage reſpectively, if there ſhall be any Head or other Appendage thereto; and the Perſon to whom any ſuch Still, Pot, Pan, Copper or Boiler, or any ſuch Copper Metal or other Metal ſhall be conveyed ſhall, within Forty-eight Hours after the Arrival of the ſame, deliver up the Permit under which the ſame ſhall have been conveyed, to the proper Exciſe 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 in caſe any ſuch Copper Metal or other Metal ſhall be fitted together, and ſet up or fixed ſo as to Form a Still, Pot, Pan, Copper or Boiler, or ſo as to form any Utenſil fit or proper to be uſed, or which can or ſhall be uſed as a Still, Pot, Pan, Copper, or Boiler, the Perſon on whoſe Premiſes the ſame ſhall be ſo fitted together, ſet up, or fixed, ſhall within Forty-eight Hours give Notice thereof to the Collector of Exciſe of the Diſtrict in which ſuch Perſon ſhall reſide; and if any ſuch Still, Pot, Pan, Copper, or Boiler, or any Copper Metal or other Metal ſo cut, prepared or fitted as aforeſaid, ſhall be imported into any other Port or Place in *Ireland*, except at ſome Tobacco Port as aforeſaid; or if any ſuch Still, Pot, Pan, Copper, or Boiler, or any ſuch Copper Metal or other Metal ſo cut, prepared or fitted as aforeſaid, ſhall be found conveying or conveyed, and for the Conveyance of which ſuch Permit ſhall not be produced, or ſhall be found in the Cuſtody or Poſſeſſion, Workhouſe or Warehouſe of any Brazier or Worker in Braſs, Copper, Tin, or Metal of any Kind, or of any Hawker, Pedlar, or Petty Chapman, or of any Diſtiller, or of any other Perſon or Perſons whatſoever without ſuch Permit or a Certificate thereof, or without ſuch Notice having been given as aforeſaid; then and in every ſuch Caſe ſuch Still, Pot, Pan, Copper or Boiler, or ſuch Copper Metal, or other Metal ſo cut, prepared or fitted as aforeſaid, ſhall be forfeited, and may be ſeized by any Officer of Exciſe; and any Licence before ſuch Time granted to any Perſon in whoſe Cuſtody or Poſſeſſion ſuch Still, Pot, Pan, Copper or Boiler, or ſuch Copper Metal or other Metal as aforeſaid ſhall be found, ſhall be and become null and void.

Four Commiſſioners of Exciſe empowered to licenſe Stills under Two hundred Gallons, and not leſs than Fifty Gallons Content

XXIII. And whereas it may be expedient for the better Collection of the Revenue, and the Suppreſſion of clandeſtine diſtilling, to allow in certain Parts of *Ireland*, particularly where illicit Diſtillation has prevailed, the Uſe of Stills of a leſs Size than Two Hundred Gallons Content in Manner and under the Reſtrictons herein contained; be it further enacted, That it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Four of them, to grant any Licence to any Perſon or Perſons in *Ireland* to keep and uſe, from and after the Twenty-ninth day of September One thouſand eight hundred and nine, any Still or Stills, the body whereof, without the Head or any other Appendage thereto, ſhall be capable of containing leſs than Two hundred Gallons, and not leſs than Fifty Gallons Content, in ſuch Place or Places in *Ireland* as ſuch Commiſſioners or any Four of them ſhall think proper, any Thing in any Act or Acts in force in *Ireland* to the contrary notwithſtanding; ſubject, nevertheleſs, to ſuch Reſtrictions and Proviſions as are hereinafter mentioned and contained.

Stills under Two hundred Gallons

XXIV. Provided always, and be it enacted, That no Perſon or Perſons ſhall be licenſed by the ſaid Commiſſioners to keep or uſe any ſuch Still or Stills,

Stills of a Content less than Two hundred Gallons in any Place or Part of *Ireland* within Five Miles of any Distillery House or Place wherein any Still or Stills of Five hundred Gallons Content or upwards shall at the Time be licensed to be kept or used, any Thing hereinbefore contained to the contrary notwithstanding; and that all Licences to any Person or Persons to keep or use any such Still or Stills of a Content less than Two hundred Gallons, shall be signed by Four of the said Commissioners of Inland Excise and Taxes, and shall be granted in such Manner and under such Rules, Regulations, Restrictions, Penalties, and Forfeitures as are provided and enacted by two Acts, one made in the Forty-sixth year of the Reign of His present Majesty, 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 the other made in the Forty-seventh Year of His said Majesty's Reign, to amend the said recited Act of the Forty-sixth Year with respect to Stills allowed to be licensed under the said recited Acts or either of them.

shall not be licensed within Five Miles of a Distillery having a Still of Five hundred Gallons Content or upwards.

46 G. 3. c. 98.

47 G. 3. s. 2. c. 17.

XXV. And be it further enacted, That if the said Commissioners shall grant a Licence to any Person or Persons, or keep or use a Still or Stills of Five hundred Gallons Content or upwards in any Place within Five Miles of a Distillery where one or more Still or Stills of less than Five hundred Gallons Content shall be licensed to be kept or used under this Act, or any Act or Acts in force in *Ireland*, such Still or Stills of less than Five hundred Gallons Content may be continued to be kept and used at the same House in such Place, and the Licence for so doing may be renewed for One Year from the Twenty-ninth Day of *September* next following the Period at which such Still of Two hundred Gallons Content, or upwards shall be actually set at work, and from Year to Year after at the same House in such Place, to the Person or Persons licensed to keep such Still of less than Five hundred Gallons Content, or the Heirs, Executors, or Administrators of such Person or Persons; any Thing herein contained to the contrary notwithstanding.

If a Licence is granted for a Still of Five hundred Gallons or upwards within Five Miles of a small Still licensed under this Act, the small one may be continued.

XXVI. And be it further enacted, That no Person or Persons shall be licensed to keep or use a Still of Five hundred Gallons Content or upwards and a Still of a less Size than Five hundred Gallons Content, at one and the same Time; nor to keep or use Two Stills either of which shall be of a less Size than Five hundred Gallons at one and the same Time.

No Person shall be licensed to use a great and small Still at the same Time.

XXVII. And be it further enacted, That in lieu of the Number of Charges of Singlings or Low Wines set forth in the said 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 of such Spirits for Exportation*, and in the said herein-before recited Act of the Forty-seventh Year aforesaid, for the Quantity of Spirits produceable wherefrom any Distiller is chargeable with Duty in respect of every Still used by such Distiller, every Distiller shall, from and after the Twenty-ninth Day of *September* One thousand eight hundred and nine, for every Four Weeks or Twenty-eight Days which any such Still shall continue or shall be presumed to continue working under the said recited Acts, or any other Act or Acts in Force in *Ireland*, be charged with and shall pay Duty for such respective Quantities of Spirits as might be produced, according to the Rates specified in the

Monthly Charges on Stills in lieu of all former Charges.

said Acts from the several Number of Charges of Singlings or Low Wines severally set forth in the Table to this Act annexed, for and in respect of each and every Still, being of the several Contents in the said Table specified and contained: And that every Distiller shall, over and above such several Quantities respectively be charged with and pay Duty in respect of each and every Still or Stills for as much more Spirits as might be produced, according to the Rates in the said Acts mentioned, from all Pot Ale, Wash, Low Wines or Singlings, which such Distiller shall actually distil within every Period of Four Weeks or Twenty-eight Days, over and above such several Quantities respectively.

46 G. 3. c. 88. sec. 47. so far as relates to proportioning the Singlings to the Quantity of Wash, repealed.

XXVIII. And be it further enacted, That from and after the Twenty-ninth Day of *September* One thousand eight hundred and nine, so much of the said 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 of such Spirits for Exportation*, as enacts that 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, shall be and the same is hereby repealed: Provided always, that every such Officer shall charge such Distiller for a Quantity of Spirits after the Rate of Two Gallons of Spirits for every Five Gallons of Singlings which shall be actually produced by such Distiller from any Wash or Pot Ale brewed from Corn malted or unmalted, and upon any Decrease of any such Low Wines or Singlings such Officer shall charge such 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.

Charge of Spirits in Proportion to Singlings.

48 G. 3. c. 81. s. 1. repealing 46 G. 3 c. 88. s. 52.

48 G. 3. c. 81. s. 5.

XXIX. And whereas by an Act made in the last Session of Parliament, intituled, *An Act to amend the several Acts for the regulating and securing the Collection of the Duty on Spirits distilled in* Ireland, it was enacted, that so much of the said Act, made in the Forty-sixth Year of His present Majesty's Reign, for the regulating and securing the Collection of the Duties on Spirits distilled in *Ireland*, as enacted, that it should be lawful for any Three of the Commissioners of Inland Excise and Taxes in *Ireland* to reduce or abate the Quantity of Spirits wherewith any Distiller should be chargeable in any Year, should be and the same was repealed; and by the said recited Act of the last Session of Parliament, it was further enacted, that in certain Cases of Fire, and other sudden Fatality in the said Act specified, it should be lawful for any Three of the Commissioners of Inland Excise and Taxes, upon the Proof in the said Act mentioned, to reduce or abate the Quantity of Spirits wherewith any Distiller should be chargeable for the Period of Twenty-eight Days, in the Course of which such Fire or sudden Fatality should have happened: And whereas, as well before as since the passing of the said recited Act of the last Session in Cases of Fire or other sudden Fatality happening to any Distiller, the said Commissioners of Inland Excise and Taxes, instead of reducing or abating the Quantity of Spirits wherewith any Distiller was chargeable, have been used and accustomed in many Instances to receive from such Distiller the

In Cases of Accidents having happened to Distillers before the passing of this Act, Commission-

full Amount of the Duty on the Quantity of Spirits chargeable on such Diſtiller, and afterwards to order the Re-payment and Allowance to such Diſtiller of a Sum of Money equal to the Amount of the Duty on the Quantity of Spirits which ought by Law to have been ſo reduced or abated: And whereas there is no Fund ſubject to ſuch Repayments, be it therefore enacted, That from and after the paſſing of this Act, in any Caſe where by reaſon of any Fire or any other unavoidable Accident or Misfortune which may have happened before the paſſing of the ſaid recited Act of the Forty-eighth Year aforeſaid, or where by reaſon of Fire or any ſudden Fatality deſcribed in the ſaid recited Act of the Forty-eighth Year aforeſaid, which may have happened ſince the paſſing thereof, and before the Day of the paſſing this Act, any Diſtiller ſhall have been prevented from working the full Number of Weeks or Days required by Law, it ſhall be lawful for the ſaid Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, by and with the Conſent and Approbation of the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*, or any Three of them, out of any Money whatever in the Hands of the ſaid Commiſſioners of Inland Exciſe and Taxes, to repay and allow to every and any ſuch Diſtiller ſuch Sum and Sums of Money as in the Judgment of the ſaid Commiſſioners of Inland Exciſe and Taxes, upon diligent Enquiry made into all the Facts of the Caſe, ſhall ſeem reaſonable and proper, on Account of the Duty paid by ſuch Diſtiller on any ſuch Quantity of Spirits as might have been reduced or abated by the ſaid Commiſſioners of Inland Exciſe and Taxes, according to the Directions and Proviſions of the ſaid recited Acts, or either of them; any Thing in the ſaid recited Acts, or either of them, or any previous Receipt of the Duty on ſuch Spirits by the ſaid Commiſſioners of Inland Exciſe and Taxes, or any other Matter or Thing to the contrary notwithſtanding.

Commiſſioners of Exciſe with Conſent of Treaſury empowered to order Return of Duty paid by ſuch Diſtillers.

XXX. And whereas by the ſaid recited Act of the Forty-ſixth Year aforeſaid for regulating and ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*, it is among other Things 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, 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 the ſaid Act; be it enacted, That whenever any Diſtiller ſhall by the burning or burſting of any Still by inevitable Accident have been prevented from diſtilling any ſuch Worts, Waſh, or Pot Ale within ſuch Period of Six Days, it ſhall and may be lawful for ſuch Diſtiller to apply to the ſaid Commiſſioners of Inland Exciſe and Taxes, and in caſe the ſaid Commiſſioners ſhall be ſatisfied, upon the Oath of ſuch Diſtiller, or otherwiſe, that ſuch Accident was inevitable, and not owing to any Default or Negligence in ſuch Diſtiller or his Servants, and that all ſuch Worts, Waſh, or Pot Ale were actually diſtilled at the Expiration of Nine Days, including the Day of brewing and the Day of diſtilling thereof, it ſhall be lawful for the ſaid Commiſſioners, by and with the Conſent and Approbation of the Commiſſioners for executing the Office of Lord High Treaſurer, to remit, abate, or reduce any Charge of Double Duty which may have been made upon ſuch Diſtiller in reſpect of ſuch Worts, Waſh, or Pot Ale not having been

46 G. 3. c. 88. ſ. 57.

In caſe of Accident if Waſh is prevented from being diſtilled within Six Days, Commiſſioners of Exciſe with the Conſent of Treaſury may abate the Charge of Duty.

been diſtilled at the Expiration of Six Days as aforeſaid; any Thing in the ſaid recited Act to the contrary notwithſtanding.

Notice of ſuch Accident ſhall be given by the Diſtillers to the Officers, Surveyor, Collector and Commiſſioners.

XXXI. Provided always, and be it enacted, That whenever any ſuch Accident by the burning or burſting of a Still ſhall take Place whereby any Diſtiller ſhall be prevented from the diſtilling any Worts, Waſh, or Pot Ale, within ſuch Period of Six Days, ſuch Diſtiller ſhall within Six Hours after ſuch Accident, give Notice of ſuch Accident to the Officer of Exciſe in charge of the Diſtillery of ſuch Diſtiller, and ſhall within Twenty-four Hours next after ſuch Accident give and tranſmit Notice thereof to the Surveyor of the Survey and Collector of Exciſe, of the Diſtrict in which ſuch Diſtillery is ſituate, and to the Commiſſioners of Inland Exciſe and Taxes, and in caſe of Neglect or Failure in the giving or tranſmitting of ſuch Notices as aforeſaid, or any of them, ſuch Diſtiller ſhall not be entitled to any Remiſſion, Abatement, or Reduction of Duty on account of ſuch Accident, any Thing herein-before contained to the contrary notwithſtanding.

Inhabitants of Townlands declared not to be incompetent Witneſſes.

XXXII. And be it enacted, That in all Trials on Informations which may be traverſed under this or the ſaid recited Acts, no Inhabitant of a Pariſh, Townland, Manor, or Lordſhip ſhall be deemed an incompetent Witneſs on account of his being, or being ſuppoſed to be intereſted as an Inhabitant in the Event of ſuch Trial.

Powers of former Acts extended to this Act.

XXXIII. And be it further enacted, That all and every the Clauſes, Rules, Regulations, Proviſions, Penalties, Forfeitures, and Modes of Recovery thereof, provided, mentioned and contained in any Act or Acts of Parliament in force in *Ireland*, for the regulating and ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*, and for regulating the Sale of Spirituous and other Liquors by Retail 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 Clauſes, Rules, Regulations, Reſtrictions, Proviſions, Penalties and Forfeitures contained in the ſaid recited Acts or any of them had been expreſsly repeated and re-enacted in this Act; except ſo far as the ſame are repealed or altered by this Act, or any other Act or Acts; 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.

Act may be altered this Seſſion.

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

TABLE

TABLE referred to by this Act.

NUMBER of Charges of Singlings or Low Wines, for the Quantity of Spirits produceable wherefrom every Diſtiller in *Ireland* ſhall be chargeable with Duty within a Period of Four Weeks or Twenty-eight Days in reſpect of every Still of ſuch Diſtiller, being of the ſeveral Contents following; that is to ſay,

CONTENTS of the STILL.	NUMBER of CHARGES.
3000 Gallons and upwards	58
Under 3000 Gallons and not leſs than 2750 Gallons	60
—— 2750 - - - 2500 - -	62
—— 2500 - - - 2250 - -	64
—— 2250 - - 2000 - -	67
—— 2000 - - - 1750 - -	69
—— 1750 - - 1500 - -	72
—— 1500 - - 1250 - -	76
—— 1250 - - - 1000 - -	82
—— 1000 - - - 750 - -	91
—— 750 - - 500 -	100
—— 500 - - - 400 - -	115
—— 400 - - 300 -	129
—— 300 - - - 200 - -	144
—— 200 - - - 190 - -	160
—— 190 - - - 180 -	168
—— 180 - - - 170 - -	176
—— 170 - - - 160 - -	184
—— 160 - - 150 - -	192
—— 150 - - - 140 - -	200
—— 140 - - - 130 -	208
—— 130 - - 120 - -	216
—— 120 - - - 110 - -	224
—— 110 - - - 100 - -	232

CONTENTS of the STILL.		NUMBER of CHARGES.
Under 100 Gallons and not less than	90	240
—— 90	80	250
—— 80	70	260
—— 70	60	270
—— 60	50	280

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