ANNO QUINQUAGESIMO

GEORGII III. REGIS.

CAP. XV.

An Act to grant to His Majeſty Duties upon Spirits made or diſtilled in *Ireland* from Corn; to allow certain Drawbacks on the Exportation thereof; to make further Regulations for the Encouragement of Licenſed Diſtillers; and for amending the Laws relating to the Diſtillery in *Ireland*.

[6th *April* 1810.]

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 hereinafter 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 Duties following, that is to ſay: For and upon every Gallon of Aqua Vitæ, Strong Waters or Spirits, which, at any Time from and after the Fifth Day of *March* One thouſand eight hundred and ten, 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 Two Shillings and Sixpence *Britiſh* Currency, and ſo in Proportion for any greater or leſs Quantity, to be paid by the Firſt Maker or Diſtiller thereof; which ſaid Duty ſhall be in Lieu and full Satiſfaction of all Duties granted on ſuch Spirits by any former Act or Acts of Parliament in force in *Ireland*; 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 ſuch Duties are or may be granted or impoſed, or by any other Act or Acts.

Duty on Corn Spirits 2s. 6d. per Gallon, in lieu of former Duties.

Duty of 4s. per Gallon and 10s. per Six Gallons on Corn Spirits under Act 48 G. 3. c. 78. and on the Strength under 49 G. 3. c. 73. repealed.

II. And be it further enacted, That from and after the Fifth Day of *March* One thouſand eight hundred and ten, the Duty of Four Shillings *Britiſh* Currency upon every Gallon of Aqua Vitæ, Strong Waters or Spirits made or diſtilled in *Ireland* from Corn malted or unmalted, and alſo the Duty of Ten Shillings *Britiſh* Currency upon every Six Gallons of ſuch Aqua Vitæ, Strong Waters or Spirits, which were granted by an Act made in the Forty-eighth Year of His preſent Majeſty's Reign, intituled, *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*, and alſo the Duty on all ſuch Spirits in Proportion to the Strength of the ſame under and by virtue of an Act of the laſt Seſſion of Parliament, intituled, *An Act to grant to His Majeſty Duties on Spirits made or diſtilled in* Ireland, *and upon* Britiſh *Spirits imported into* Ireland, *and upon Licences to ſell Spirituous Liquors in* Ireland, *not leſs than Two Gallons*, ſhall ceaſe and determine, and be no longer paid or payable; and that all and every the Clauſes, Proviſions, and Regulations in the ſaid firſt recited Act contained, relating to the ſaid Duty of Ten Shillings for every Six Gallons of ſuch Spirits, and relating to any Allowance to any Diſtiller charged with the ſaid Duty againſt the Amount of the ſaid Duty, and in Diſcharge of the ſame, for or in reſpect of the Malt uſed and conſumed in the making and diſtilling of ſuch Spirits, ſhall be and the ſame are hereby repealed, except only ſo far as relates to any Spirits which ſhall or may have been charged or chargeable with the ſaid Duty at any Time before the ſaid Fifth Day of *March* One thouſand eight hundred and ten.

Regulations of 48 G. 3. c. 78. § 8, 9, &c. as to Allowance for Malt Duty repealed.

Drawback on Corn Spirits exported to foreign Parts 3s. 4d. at not leſs than 1 to 10.

III. And be it further enacted, That in lieu and inſtead of all former Drawbacks on Spirits diſtilled from Corn or Grain in *Ireland*, and exported to any other Place than *Great Britain*, every Perſon who ſhall export to any other Place than *Great Britain*, Spirits diſtilled from Corn or Grain in *Ireland*, on which the Duties impoſed by this Act ſhall have been paid, ſhall be entitled to and ſhall receive for every Gallon of ſuch Spirits of a Strength not leſs than that of One to Ten over Hydrometer Proof, a Drawback of Three Shillings and Four pence *Britiſh* Currency.

Duties on Spirits to be a Charge on Diſtiller for all Spirits; and Regulations of 46 G. 3. c. 88, and former Acts applied to this.

IV. And be it further enacted, That the ſaid Duty of Two Shillings and Sixpence *per* Gallon on Spirits made from Corn malted or unmalted, ſhall be charged on every Diſtiller in reſpect of the Quantity of Spirits which ſhall be made or diſtilled by ſuch Diſtiller, or for which any 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 of ſuch Spirits for Exportation*, and in this or any other Act or Acts for amending the ſaid recited Act of the Forty-ſixth Year; and that all and every the Clauſes, Rules, Regulations, Reſtrictions, Proviſions, Penalties, Forfeitures and Modes of recovering thereof, provided, mentioned, and contained in the ſaid recited Act of the Forty-ſixth Year aforeſaid, or in this or any other Act for amending the ſame, with reſpect to any Charges of Duty or any other Charges on any Diſtiller, and with reſpect to the warehouſing of any Spirits, ſhall be applied and put in Practice in making Charges of Duty and other Charges 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,

tions, Proviſions, Penalties, and Forfeitures, had been expreſsly repeated and enacted in this Act.

Bounties to large Stills under 46 G. 3. c. 88. § 77. &c. repealed.

V. And whereas further Regulations are neceſſary for the Suppreſſion of clandeſtine Diſtillation, and for the Encouragement of licenſed Diſtillers in *Ireland*, without any Preference in reſpect to the Size of Stills which they may be licenſed to uſe; be it therefore enacted, That from and after the Fifth Day of *March* One thouſand eight hundred and ten, 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 ſuch Spirits for Exportation*, as enacts that every Diſtiller in *Ireland* who ſhall make uſe of any Still the Body whereof ſhall contain Fifteen hundred Gallons or upwards, ſhall be allowed and paid a Bounty after the Rate of Sixteen Pounds for every One hundred Pounds of the Amount of the Duties on Spirits paid by ſuch Diſtiller, and that every Diſtiller in *Ireland* who ſhall make uſe of any Still the Body whereof ſhall contain One thouſand Gallons and ſhall not contain Fifteen hundred Gallons, ſhall be allowed and paid a Bounty after the Rate of Eight Pounds for every One hundred Pounds of the Amount of the Duties on Spirits paid by ſuch Diſtiller, and all and every Clauſe, Matter, and Thing in the ſaid recited Act, as to the Time or Manner of paying and allowing any ſuch Bounty of Sixteen Pounds or Eight Pounds reſpectively, ſhall be and the ſame is and are hereby repealed, except as to ſuch Spirits as ſhall have been diſtilled at any Time before the ſaid Fifth Day of *March* One thouſand eight hundred and ten; and from and after the ſaid Fifth Day of *March* One thouſand eight hundred and ten, no ſuch Bounty ſhall be paid or allowed, except on ſuch Spirits as aforeſaid; any Thing in the ſaid recited Act or in any other Act in force in *Ireland* to the contrary in anywiſe notwithſtanding.

Commiſſioners of Exciſe may licenſe Stills not leſs than 44 Gallons in any Part of Ireland; ſee Stats. 47 G. 3. ſt. 2. c. 17. § 1. 49 G. 3. c. 99. § 23—26.

VI. And 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 a Licence to any Perſon or Perſons in *Ireland* to keep and uſe from and after the Fifth Day of *March* One thouſand eight hundred and ten, any one or more Still or Stills, the Body whereof, without the Head or any other Appendage thereto, ſhall be capable of containing any Number of Gallons not leſs than Forty-four Gallons in any Place or Places whatever in *Ireland* where the ſaid Commiſſioners or any Four of them ſhall think proper, whether ſuch Place or Places ſhall be or ſhall not be within Five Miles of any Diſtillery-Houſe or Place wherein any Still of Five hundred Gallons or upwards ſhall at the Time be licenſed to be kept or uſed; any Thing in any Act or Acts in force in *Ireland* to the contrary thereof in anywiſe notwithſtanding.

47 G. 3. ſt. 2. c. 17. § 3. 49 G. 3. c. 26. preventing the licenſing of Two or more Stills in One Diſtillery repealed.

VII. And be it further enacted, That ſo much and ſuch Parts 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; and of an Act made in the Forty-ninth Year of His preſent Majeſty's Reign, intituled, *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*, as enacts 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 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 Content at the ſame Time, ſhall, from and after the Fifth Day of *March* One thouſand eight hundred and ten, be and the ſame is and are hereby repealed.

Diſtiller having Two or more Stills, ſhall be charged as if all were working; but any Still diſcontinued, ſhall be ſent to Exciſe Office.

VIII. Provided always, and be it enacted, That whenever any Diſtiller in *Ireland* ſhall have Two or more Stills licenſed at the ſame Time in his Diſtillery, every ſuch Diſtiller ſhall be charged and chargeable with and ſhall pay Duty for ſuch Quantity of Spirits as might be produced from the Number of Charges of Low Wines or Singlings with which every ſuch Still or Stills ſhall by Law be chargeable according to the Contents of the ſame, for and in reſpect of every ſuch Still ſo long as the ſame ſhall remain in the Diſtillery of ſuch Diſtiller, as if every ſuch Still were conſtantly at work; and that whenever any Diſtiller having two or more Stills in his Diſtillery ſhall give Notice according to Law of his Intention to diſcontinue the working of either or any of ſuch Stills, ſuch Diſtiller ſhall, within Twenty-four Hours after the Time when according to ſuch Notice he ought to diſcontinue the working of ſuch Still or Stills, cauſe the Works in which ſuch Still or Stills was or were ſet, to be taken down, and ſhall diſplace and remove any and every ſuch Still, and ſhall alſo diſplace and remove, clear out of the Worm-tub the Worm belonging to any and every ſuch Still, and ſhall within Forty-eight Hours then next following ſend or convey any and every ſuch Still and Stills, and the Heads and Worms reſpectively belonging thereto to the Exciſe Office of the Diſtrict in which ſuch Diſtillery ſhall be ſituate, unleſs the Officer in charge of ſuch Diſtillery ſhall, purſuant to Order given to him by the Collector of the Diſtrict, which Order he is hereby required to obey, ſtrap down and faſten the Head of every ſuch Still the working of which is ſo intended to be diſcontinued, by locking the ſame and locking the Door of the Furnace Grate, and ſtopping and locking the diſcharging Cock or Pipe of ſuch Still; and whenever ſuch Still or Stills ſhall be ſent to the Exciſe Office in Manner aforeſaid, the ſame ſhall be there kept until any or every ſuch Still or Stills reſpectively ſhall be re-delivered to ſuch Diſtiller for the Purpoſe of being re-ſet and again worked according to Law in purſuance of any Notice or Notices to be duly given by ſuch Diſtiller of his Intention to recommence the working of ſuch Still or Stills reſpectively according to Law, or until ſuch Still or Stills reſpectively ſhall be diſpoſed of to ſome licenſed Diſtiller, which it ſhall be lawful for the Proprietor of ſuch Still or Stills to do: Provided always, that in caſe any Diſtiller ſhall give Notice of diſcontinuing to work a Still of Five hundred Gallons Content or upwards, it ſhall not be neceſſary for him to cauſe the Works in which ſuch Still was ſet, to be taken down, nor to diſplace or remove any ſuch Still, nor to diſplace or remove the Worm thereof out of the Worm Tub, nor to ſend or convey the ſame to the Exciſe Office during the Continuance of his Licence, nor ſhall he be ſubject to any Penalty or Forfeiture for omitting ſo to do, any Law to the contrary notwithſtanding, if the Officer of Exciſe attending his Diſtillery ſhall certify that by ſtrapping down and faſtening the Head of every ſuch Still he has effectually ſecured it from being uſed or worked, nor ſhall he be charged with or chargeable for any Quantity of Spirits in reſpect of any Still during the Time it ſhall be ſo ſtrapped down, diſplaced or removed, any Thing herein contained to the contrary notwithſtanding.

On Notice of diſcontinuing large Stills, the Still, &c. need not be removed.

Licences for Stills may be granted by Commiſſioners for Three

IX. And be it further enacted, That every Licence to any Perſon or Perſons to keep and uſe any Still or Stills, which ſhall be obtained after the paſſing of this Act, ſhall be ſigned by Four of the ſaid Commiſſioners of Inland Exciſe and Taxes; and that every ſuch Licence ſhall and may be granted

to continue in Force until the Twenty-ninth Day of *September* two Years next after the Date of such Licence, in case the Person requiring such Licence shall desire the same; and in such Case the Period of the Continuance of such Licence shall be specified and expressed in such Licence accordingly, in the following Terms: "This Licence to remain in full Force until the "Twenty-ninth Day of *September* in the Year One thousand eight hundred "and ", instead of the Words "next ensuing the Date hereof" as now required by Law; and every such Licence shall in all other Respects be granted in like Manner, and under such Rules, Regulations, Restrictions, Penalties, and Forfeitures, as are provided by the said recited Act of the Forty-sixth Year aforesaid, or by any Act or Acts for amending the said recited Act, with respect to Stills allowed to be licensed, except only so far as the said Acts or any of them are altered or repealed by this present Act.

Years under Regulations of 46 G. 3. c. 88. &c.

X. Provided always, and be it further enacted, That it shall and may be lawful for the said Commissioners of Inland Excise and Taxes, with the Approbation of the Commissioners for executing the Office of the Lord High Treasurer, to refuse to grant any such Licence; and that it shall be lawful for such Commissioners to withdraw any such Licence in like Manner and for the like Causes as the said Commissioners are empowered to refuse or withdraw any Licence for any Still under the said recited Act of the Forty-sixth Year aforesaid; and also that it shall and may be lawful for the said Commissioners to withdraw any such Licence in case the Still or Stills for which such Licence shall be granted shall not be worked or used for the Space of Six Months or more in the Course of any One Year, beginning on the Twenty-ninth Day of *September*, and ending on the Twenty-ninth Day of *September* following.

Commissioners may refuse Licences with the Consent of Treasury or revoke them, under 46 G. 3. c. 88. s. 10. or if not worked for 6 Months in any Year.

XI. And be it further enacted, That in lieu of the several Number of Charges of Singlings or Low Wines, set forth in the said recited Act of the Forty-ninth Year of His present Majesty's Reign, and in the Schedule thereto annexed, in respect to Stills under One hundred and fifty Gallons Content, for the Quantity of Spirits produceable wherefrom respectively, any Distiller is chargeable with Duty in respect of any such Still, every such Distiller shall from and after the said Fifth Day of *March* One thousand eight hundred and ten, for every Four Weeks or Twenty-eight Days which any Still whatever of such Distiller, under One hundred and fifty Gallons Content, and not less than Forty-four Gallons Content, shall continue, or shall be presumed to continue, working under the Regulations of the said recited Act of the Forty-sixth Year of His present Majesty's Reign, or of this Act, or any other Act for amending the same, be charged with and shall pay Duty for such Quantity of Spirits as might be produced (according to the Rates specified in the said recited Act of the Forty-sixth Year, and this Act, or any other Act for amending the said Act of the Forty-sixth Year) from Two hundred Charges of Low Wines or Singlings for every such Still, whatever the Content of any such Still may be, between One hundred and fifty Gallons and Forty-four Gallons; and that every Distiller shall, over and above the Quantity of Spirits produceable as aforesaid, also be charged with and pay Duty in respect of each and every such Still, whatever may be the Content thereof, for as much more Spirits as might be produced (according to the Rates specified as aforesaid) from all Pot Ale, Wash, Low Wines, or Singlings, which such Distiller shall actually distil in every such Still within every Period of Four Weeks or Twenty-eight Days, over and above such Quantity so produceable as aforesaid.

Instead of several Monthly Charges on Stills under 150 Gallons, the Duties shall be calculated on Spirits produceable from 200 Charges of Singlings in any such Stills.

Charge on all Spirits actually distilled.

Where Stills are worked with Turf, Diſtillers ſhall be liable to 3-4ths only of Monthly Charges, &c.

XII. Provided always, and be it enacted, That whenever any Diſtiller licenſed to keep a Still or Stills under One thouſand Gallons Content, ſhall inſert in the Notice which he is bound by Law to give to the Collector, Surveyor, and Gauger, before he commences or recommences to work a Still, or ſhall give Notice in like Manner Six Days before the Expiration of any Period of Four Weeks or Twenty-eight Days, that he propoſes to work any Still or Stills in his Poſſeſſion during the next ſucceeding Period of Four Weeks or Twenty-eight Days with Turf only, not charred, and not with Coal or other Fuel than Turf not charred, ſuch Diſtiller ſhall, for every complete Period of Four Weeks or Twenty-eight Days, during which any ſuch Still or Stills ſhall be worked with no other Fuel than Turf not charred, be charged with and pay Duty for ſuch Quantity of Spirits as might be produced (according to the Rates aforeſaid) from Three-fourths only of the Number of Charges of Singlings or Low Wines, to which ſuch Still would otherwiſe be liable; and alſo with Duty for as much more Spirits as might be produced according to the ſaid Rates from all Pot Ale, Waſh, Singlings, or Low Wines, which ſuch Diſtiller ſhall actually diſtil within ſuch Period of Four Weeks or Twenty-eight Days, over and above the Quantity produceable from ſuch reduced Number of Charges of Singlings or Low Wines as aforeſaid.

If Still is worked at all with Coal it ſhall be liable to the full Charges.

XIII. Provided alſo, and be it further enacted, That if any Still in the Poſſeſſion of any Diſtiller, ſhall at any Time during any Period of Four Weeks or Twenty-eight Days, in which the Diſtiller ſhall have given Notice of Working a Still or Stills with Turf only, be worked with any Coal, Coke, charred Turf, or other Fuel than Turf not charred, all and every Still and Stills in the Poſſeſſion of ſuch Diſtiller, not ſtrapped down, taken down, or diſplaced in Manner herein provided, ſhall be ſubject and liable to the full Number of Charges of Singlings or Low Wines for the Whole of the ſaid Period of Four Weeks or Twenty-eight Days, any Thing herein contained to the contrary notwithſtanding; and the Diſtiller in whoſe Diſtillery ſuch Coal, Coke, charred Turf, or other Fuel, ſhall be ſo uſed, ſhall forfeit the Sum of Twenty Pounds.

Mode of charging on calculated Produce of Spirits from Corn Waſh or from Singlings, 10 Gallons of Spirits for every 100 Gallons of Waſh; and Two Gallons of Spirits for every 5 Gallons of Singlings.

XIV. And be it further enacted, That from and after the paſſing of this Act, the Officer of Exciſe keeping an Account of Waſh, Pot Ale, Low Wines, or Singlings, produced in any Diſtillery from Corn malted or unmalted, ſhall in all Caſes charge the Diſtiller, upon any Decreaſe of Waſh or Pot Ale, for a Quantity of Spirits calculated after the Rate of One Gallon of Spirits for every Ten Gallons of ſuch Waſh or Pot Ale ſo decreaſed, and upon any Decreaſe of any Low Wines or Singlings produced from any ſuch Waſh or Pot Ale, ſuch Officer ſhall charge the Diſtiller for a Quantity of Spirits after the Rate of Two Gallons of Spirits for every Five Gallons of ſuch Low Wines or Singlings ſo decreaſed, and ſo in Proportion for any greater or leſs Quantity of Waſh, Pot Ale, Low Wines, or Singlings reſpectively; and ſuch Officer ſhall make a Return of the Quantities of ſuch Spirits, and of the Duties thereon accordingly, and ſuch Diſtiller ſhall pay the Duty ſo charged and returned, under ſuch Rules, Regulations, and Directions as are contained in the ſaid Act made in the Forty ſixth Year of His 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 amended by this Act, or by any other Act or Acts in force, immediately after the paſſing of this Act.

XV. And whereas by the ſaid recited Act of the Forty-ſixth Year of His preſent Majeſty's Reign, it is among other Things enacted, that it ſhall be lawful for any Diſtiller in *Ireland* to warehouſe his Spirits for Exportation, without Payment of Duty, in any of His Majeſty's Stores or Warehouſes at the Ports in the ſaid Act mentioned and ſpecified, or at any other Port in *Ireland* in which, or in the Diſtrict in which ſuch Port ſhall be ſituated, any Still of not leſs than Five hundred Gallons Content ſhall be licenſed: Be it enacted, That from and after the paſſing of this Act it ſhall and may be lawful for every Diſtiller in *Ireland* to warehouſe his Spirits for Exportation, without Payment of Duty, in any of His Majeſty's Warehouſes at any Port in *Ireland* whatever, in which or in the Diſtrict wherein ſuch Port ſhall be ſituate any Still of any Content whatever ſhall be licenſed by the Commiſſioners of Inland Exciſe and Taxes, ſubject nevertheleſs to the Proviſions and Regulations contained in the ſaid recited Act and in this Act, or any other Act or Acts for amending the ſaid recited Act of the Forty-ſixth Year aforeſaid.

46 G. 3. c. 88. ſ. 93. Spirits may be warehouſed in any Port where Stills are licenſed.

XVI. And be it further enacted, That whenever Application ſhall be made to the Commiſſioners of Inland Exciſe and Taxes for a Licence to uſe or keep any Still or Stills in any Place being more than Ten Miles diſtant from the Seat of the Collection of Exciſe of the Diſtrict in which ſuch Place ſhall be ſituate, it ſhall be lawful for the ſaid Commiſſioners, before granting ſuch Licence, to require and take from the Perſon or Perſons applying for the ſame, in lieu of the Security now required by Law, a Bond, with Two ſufficient Sureties, in a Penalty not exceeding the Amount of One Month's Charge of Duty in reſpect of the Still or Stills to be licenſed, conditioned for the Monthly Payment of all ſuch Duties as ſhall be chargeable by Law on ſuch Diſtiller, for the Duties on Spirits or Strong Waters diſtilled by ſuch Diſtiller, or with which ſuch Diſtiller ſhall be charged under or by virtue of this Act or any other Act or Acts in force relating to ſuch Duties, and that whenever any ſuch Bond ſhall be ſo given, it ſhall be lawful for the ſaid Commiſſioners, from Time to Time, to direct that the Duties payable by ſuch Diſtiller ſhall and may be received and required from and paid by ſuch Diſtiller, during the Period which ſhall be mentioned in ſuch Direction, Monthly, that is to ſay, within Six Days after the Expiration of any Period of Four Weeks or Twenty-eight Days, for which ſuch Diſtiller ſhall be chargeable with ſuch Duties, and that no Information ſhall be filed or proſecuted againſt any ſuch Diſtiller for any Penalty to which ſuch Diſtiller may have become liable by Law for not having made any Weekly Entry of the Quantity of Spirits for which ſuch Diſtiller is chargeable with Duty, or for not having paid ſuch Duties Weekly during ſuch Period: Provided always, that nothing herein contained ſhall exempt ſuch Diſtiller from ſuch Penalty if incurred, unleſs ſuch Order ſhall be eſpecially made by the ſaid Commiſſioners, from Time to Time, under the Proviſions of this Act, nor unleſs ſuch Diſtiller ſhall have paid all Duties for which ſuch Diſtiller ſhall be charged or chargeable for the Month in which any ſuch Penalty may have been incurred.

Where Stills are more than 10 Miles diſtant from Exciſe Office of the Diſtrict, the Commiſſioners may take Security for the Payment of the Duty Monthly, ſee 44 G. 3. c. 88. ſ. 7. 66, 67.

XVII. And be it further enacted, That if any Diſtiller ſhall have paid for any Spirits made or diſtilled by or charged upon ſuch Diſtiller between the Fifth Day of *March* One thouſand eight hundred and ten and the Day of the paſſing of this Act, a higher Duty than after the Rate of Two Shillings and Sixpence *per* Gallon, *Britiſh* Currency, it ſhall be lawful for the ſaid Commiſſioners of Inland Excile and Taxes, and they are hereby required to repay upon Demand unto every ſuch Diſtiller the Exceſs of ſuch higher Duty beyond the ſaid Rate of Two Shillings and Sixpence *per* Gallon.

Allowance on Spirits charged after 5th March 1810, with Duty more than 2s. 6d.

XVIII. And

Until Summer Aſſizes 1812, the Court or Judge at Aſſizes ſhall not fine Town Lands on Information given after this Act for Offences againſt Diſtillery Laws.

XVIII. And be it further enacted, That until the Commencement of the *Summer* Aſſizes which will be in the Year One thouſand eight hundred and twelve, it ſhall not be lawful for the Court or Judge at the Aſſizes for any County or County of a City or Town in *Ireland*, or at any preſenting Term in the County or County of the City of *Dublin*, to fine any Pariſh, Townland, Manor, or Lordſhip, in any Sum of Money or Penalty, on any Information which ſhall be given to any Juſtice of the Peace at any Time after the paſſing of this Act, for any Offence againſt any Act in Force in *Ireland* for the regulating and collecting the Duties on Spirits by the having, keeping, or uſing any unlicenſed Still or Part of a Still, or any Appendage to a Still, or any Worm, or any Utenſil for diſtilling Spirits, or any Waſh, Pot-Ale, low Wines, or Singlings, contrary to Law, any Thing in 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 in any other Act or Acts in Force in *Ireland* to the contrary notwithſtanding.

Duties to be carried to Conſolidated Fund.

XIX. And be it further enacted, That all Monies ariſing from the ſeveral Duties by this Act granted, the neceſſary Charges for 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.

XX. And be it further enacted, That the ſeveral Duties and Drawbacks by this Act granted and 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 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, 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 Year 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.

XXI. 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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