ANNO QUINQUAGESIMO

GEORGII III. REGIS.

CAP. XLVI.

An Act for encouraging the Consumption of Malt Liquor in *Ireland*. [9th *June* 1810.]

WHEREAS it is expedient to encourage the Consumption of Malt Liquor, 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 whenever it shall be made appear in Manner herein-after mentioned, that any Person in *Ireland* licensed to sell Spirituous Liquors, Wine, Beer, Ale and Cyder by Retail, has sold by Retail within the Quarter of a Year preceding, in or at the House or Houses wherein such Persons shall have been so licensed, Strong Beer, Ale or Porter, (bought by him at a Price not less than Thirty Shillings for every Barrel containing Forty-two Gallons over and above all Allowances and Deductions whatever), in the Proportion of not less than One such Barrel of Strong Beer, Ale or Porter, for every Four Gallons of Spirituous Liquors sold therein or therefrom during such Quarter of a Year, every such Retailer shall be entitled to and shall receive in Manner herein-after mentioned, a Bounty after the Rate of Three Shillings and Four-pence for every such Barrel of Strong Beer, Ale or Porter so sold by Retail as aforesaid.

Bounty to Retailer of Spirits selling Beer.

II. And be it further enacted, That every licensed Retailer who shall claim any Bounty for the Sale of Beer, Ale or Porter under this Act, shall within Seven Days after the respective Quarters ending on the Twenty-ninth Day of *September* One thousand eight hundred and ten, and the Twenty-fifth Day of *December* One thousand eight hundred and ten, and also within Seven Days after the respective Quarters ending on the Twenty-

Account signed by the Brewer to be delivered to Officer.

fifth Day of *March*, the Twenty-fourth Day of *June*, the Twenty-ninth Day of *September*, and the Twenty-fifth Day of *December*, in each and every Year during the Continuance of this Act, deliver to the Officer keeping an Account of the Stock of such Retailer, to be by him delivered over to the Collector of the District, an Account signed by each Brewer or other Person or Persons respectively from whom such Retailer shall have purchased any Strong Beer, Ale or Porter, which shall have been sent into the Stock of such Retailer in the course of such Quarter; and every such Account shall specify the Quantity and Price over and above all Allowances and Deductions of all such Beer, Ale or Porter, and the several kinds thereof sold and delivered by any and every such Brewer or other Person to such Retailer, and the Date when every Barrel or other Vessel containing the same was so delivered; and every such Retailer shall at the same Time deliver to such Officer an Account stating the Quantity of such Beer, Ale or Porter, and of Spirituous Liquors sold by Retail by such Retailer within such Quarter, and the Stock thereof remaining unsold on the last Day of such Quarter, the Truth of all, or any of which several Accounts shall, if required by the Collector of Excise, be verified by the Affidavit or Examination upon Oath of such Brewers or Sellers of Beer and by such Retailers respectively, which Oath every such Collector is hereby authorized to administer.

Officers keeping Stock to make up Accounts of Spirits and Beer sold, to be delivered to the Collector of Excise, who shall certify the same, and order the Bounty to be paid.

III. And be it further enacted, That it shall be lawful for the Officer of Excise keeping an Account of the Stock of Spirituous Liquors, Beer, Ale and Porter contained in any House, Warehouse, Shop, or other Place of any such Retailer, to examine as often as he shall deem it necessary the Stock of Strong Beer, Ale or Porter, and the Stock of Spirits belonging to such Retailer, and the Increase and Decrease and the Quantities thereof; and such Officer shall at the Time when he shall deliver to the Collector the Accounts received by him as aforesaid from any Retailer, deliver also to such Collector an Account of all Spirits which he shall have entered as received by such Retailer during the Quarter, with the Stock remaining on Hand, and the Decrease which shall appear in such Spirits during the Quarter, upon deducting the Quantity in Stock at the End of such Quarter from the total Amount of the Stock at the Commencement thereof, and of Spirits received during the Quarter, shall be considered to be the Quantity of Spirits sold by Retail during such Quarter, and the Collector shall proceed without any unnecessary Delay, after ascertaining the Quantities of Spirits sold, to determine the Proportion which the Strong Beer, Ale or Porter bears to the Spirits sold within such Quarter; and if on such Determination it shall appear that the Quantity of Spirits sold in any such Quarter shall exceed the Proportion of Four Gallons of Spirits to every Barrel containing Forty-two Gallons of Strong Beer, Ale or Porter, or if the Stock of Spirits included in such Account, shall not appear to have been or to be fully and fairly protected by legal Permit or Certificate, or if any such Retailer shall refuse to be examined upon Oath by such Collector in Manner herein enacted, such Retailer shall not be entitled to receive the Bounty aforesaid; but if it shall appear that the Quantity of Spirits so sold shall not exceed such Proportions aforesaid, and the whole of such Spirits shall be so protected, such Collector shall give to such Retailer a Certificate under his Hand of the Amount of the Spirituous Liquors, Strong Beer, Ale, and Porter so sold by Retail by such Retailer within the Quarter preceding, ending on the Days respectively beforementioned, and of the Amount of Bounty payable after the Rate of Three Shillings

Shillings and Fourpence *per* Barrel to such Retailer by virtue of this Act; and upon the Production of such Certificate to the Commissioners of Inland Excise and Taxes, it shall be lawful for the said Commissioners or any Three of them, and they are hereby required, in case they shall be satisfied of the Truth of such Certificate, forthwith to pay or cause to be paid, out of any Revenues under their Management, such Bounty to such Retailer or to any Person whom such Retailer shall by Indorsement on such Certificate authorize to receive the same.

Collector may enquire into the Quantity of Spirits sold, and if they exceed the Proportions may refuse his Certificate.

IV. Provided always, and be it enacted, That if the Collector shall see Cause to suspect that more Spirits have been sold by Retail by any such Retailer than shall appear by such Accounts, or that such Retailer has included in his Accounts any Beer not sold by him by Retail, or sold by him otherwise than by Retail, it shall be lawful for such Collector to make such Enquiries as to the same as such Collector shall think fit and proper, and to satisfy himself of the Truth of such Enquiries by the Oath of such Retailer, or by the Oath or Oaths of any other Person or Persons; and if such Collector shall be satisfied that Spirits have been sold by such Retailer in a greater Proportion than Four Gallons of Spirits for every Barrel of Beer, or that any Beer included in the Account of such Retailer was not sold by him by Retail, or was sold by him otherwise than by Retail, it shall be lawful for such Collector and he is hereby required to refuse to grant any Certificate to such Retailer, and such Retailer shall not be entitled to any Bounty under this Act.

Commissioners of Excise may make Regulations for receiving the Bounty.

V. And be it further enacted, That it shall and may be lawful for the said Commissioners of Inland Excise and Taxes, or any Three of them, from Time to Time to make such further and other Rules, Orders, and Regulations with respect to the Payment of the Bounties by this Act given, and for the preventing of Frauds in the obtaining thereof, as the said Commissioners or any Three of them shall think fitting and expedient: Provided always, that such Rules, Orders, and Regulations shall be approved of by the Lord High Treasurer of *Ireland*, or any Three of the Commissioners for executing the Office of Lord High Treasurer for the Time being; and all such Rules, Orders, and Regulations, when so made and approved, shall be obeyed and complied with by all Persons claiming such Bounties, and that no such Bounties shall be paid to any Person or Persons neglecting or refusing to comply with such Rules, Orders, and Regulations, when so made and approved in Manner aforesaid.

Brewers to deliver Quarterly Returns of Beer sold by them.

VI. And be it further enacted, That every Person licensed to brew Strong Beer, Porter, Ale or Small Beer for Sale, in *Ireland*, shall, within Twenty-one Days after the Quarter ending on the Twenty-fourth Day of *June* One thousand eight hundred and ten, and in like Manner within Twenty-one Days next after the Quarter ending on the Twenty-ninth Day of *September*, and the Twenty-fifth Day of *December* One thousand eight hundred and Ten, and the Twenty-fifth Day of *March* One thousand eight hundred and eleven, and within Twenty-one Days after the like Quarter Days in each and every Year after the passing of this Act, make out and deliver at the Excise Office of the District within which such Brewer shall be licensed, a full and true Account in such Form as shall be directed by the Commissioners of Inland Excise and Taxes, in *Ireland*, stating the Total Quantity of Strong Beer, Ale, Porter, and Small Beer respectively sold within

within the Quarter preceding, ending on each of the Days aforeſaid, by ſuch Brewer, and delivered or conſigned to each and every Perſon whatſoever in *Ireland*, or for Exportation, to whom ſuch Brewer or other Perſon ſhall have ſold Strong Beer, Ale, Porter, or Small Beer within ſuch Quarter, diſtinguiſhing the Names, Places of Reſidence, Trade, and Profeſſion of every Perſon to whom ſuch Beer ſhall have been ſo ſold and delivered or conſigned, the Price of all ſuch Beer, Ale, and Porter reſpectively which ſhall have been ſold to Retailers; and if ſuch Perſons to whom ſuch Beer ſhall be ſo ſold ſhall live in any City, or Town in *Ireland*, the Street, Square, Lane, or Place in which ſuch Perſon ſhall reſide, and ſuch Brewer or ſome Clerk or Manager of ſuch Brewer to be appointed by him for that Purpoſe, ſhall make Oath or Affirmation (in caſe of a known Quaker) to the Truth of every ſuch Account before the Collector of Exciſe of the ſaid Diſtrict, if thereunto required by ſuch Collector; and if any ſuch Accounts ſhall not be delivered within the ſaid Space of Twenty-one Days after the End of any Quarter ending on the Days before mentioned, or ſhall not be ſworn or affirmed to if required, the Brewer by whom or on whoſe Behalf ſuch Account ought to have been delivered or ſworn, or affirmed to as aforeſaid, ſhall forfeit the Sum of Fifty Pounds: Provided always, that whenever any ſuch Brewer ſhall appoint any Clerk or Manager to make any ſuch Oath or Affirmation, ſuch Appointment ſhall be in Writing and ſigned by ſuch Brewer, and delivered to the Collector of Exciſe of the Diſtrict, and no Clerk or Manager of ſuch Brewer not ſo appointed ſhall be admitted to make any ſuch Oath or Affirmation; any Thing herein-before contained to the contrary notwithſtanding.

Perſon ſwearing falſely guilty of Perjury, &c.

VII. And be it further enacted, That if any Perſon ſhall in any Affidavit or Affirmation required to be made by this Act ſwear or affirm falſely, every ſuch Perſon ſhall be ſubject to the Pains and Penalties of Perjury according to the Laws in Force in *Ireland*, and ſhall alſo forfeit all ſuch Bounty and Bounties, and Sum and Sums of Money, as ſuch Perſon or Perſons would have been entitled unto in conſequence of any ſuch Affidavit or Affirmation, in caſe the ſame had been true.

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