

ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. XXX.

An Act to provide for regulating the Warehouſing of Spirits diſtilled from Corn in *Ireland*, for Exportation, without Payment of the Duty of Exciſe chargeable thereon; and to transfer the Cuſtody of Spirits ſo warehouſed, from the Commiſſioners of Cuſtoms and Port Duties in *Ireland*, and their Officers, to the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, and their Officers.

[20th *April* 1812.]

WHEREAS under and by virtue of the Laws now in force in *Ireland*, certain Acts, Matters, and Things, relating to the Warehouſing of Spirits diſtilled from Corn in *Ireland*, for Exportation, without Payment of the Duty of Exciſe payable thereon, are placed under the Care, Management, and Direction of the Commiſſioners of Cuſtoms and Port Duties in *Ireland*, and of the Officers appointed by and acting under the ſaid Commiſſioners: And whereas it is expedient that ſuch Acts, Matters, and Things ſhall hereafter be transferred to and placed under the Care, Management, and Direction of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, and of the Officers appointed by or acting under the ſaid laſt-mentioned Commiſſioners; 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,

Distillers may warehouse Spirits under Directions of Commissioners of Excise.

same, That from and after the Expiration of Ten Days after the passing of this Act, any former or other Act or Acts to the contrary thereof in anywise notwithstanding, it shall and may be lawful for every Distiller or Maker of such Spirits, who is or shall be licensed to keep any Still exceeding One hundred Gallons Content, to warehouse his Spirits for Exportation, without Payment of the Duty of Excise chargeable in *Ireland* thereon, according to the Provisions of this Act, and subject to such Rules and Regulations as the said Commissioners of Excise shall from Time to Time direct or order, in any of His Majesty's Warehouses or Stores, to be provided by the said Commissioners of Excise, at any Port in *Ireland* in which, or in the District in which such Port shall be situated, any Still exceeding One hundred Gallons Content for the distilling of Spirits shall be licensed by the said Commissioners of Excise: Provided always, that no Spirits of a Strength less than a Strength equal to One to Ten over Hydrometer Proof, by such Hydrometer as shall be approved of by the Commissioners for executing the Office of the Lord High Treasurer of *Ireland*, shall be so warehoused; and that all such Spirits shall be contained in Casks of not less than One hundred Gallons Content, and that there be marked on the Head of each Cask, in Letters or Figures cut therein, the Number of Gallons of Spirits in such Cask, and the Strength of the Spirits contained therein, at the Time of the Storing thereof.

Distiller to give Notice of his Intention to warehouse Spirits, and none shall be moved into Warehouse without a Permit.

II. And be it further enacted, That when and as often as any Distiller shall intend to warehouse Spirits for Exportation, he shall give Notice in Writing to the Officer or Officers of Excise who shall be placed over the Distillery of such Distiller, and also to the Excise Storekeeper at the Port of Exportation, of such his Intention; in which Notice shall be set forth the Number and Content in Gallons of each Cask which such Distiller intends to warehouse, and the Day and Hour of the Day on which such Distiller intends to commence the Removal of such Spirits to the Warehouse or Stores, which Day shall not be more distant than Six Days, nor nearer than Three Days from the Time of such Notice: Provided always, that no Removal of any Spirits for such Purpose shall be allowed without a Permit containing such Particulars as shall be directed by the said Commissioners of Excise, which Permit shall be a sufficient Protection for the Removal of such Spirits; and if any such Spirits shall be found so conveying from the Stores of any Distiller to any of His Majesty's Warehouses or Stores, and if the Carrier or Person conveying such Spirits shall not, on Demand of any Officer of Customs or Excise, produce such Permit authorizing the Removal of such Spirits, the same shall be forfeited and may be seized by any such Officer; and no such Removal shall take place on any Excise Office Holiday, or commence at any Time of the Day before the Hour of Nine in the Forenoon, or after the Hour of Two in the Afternoon.

Officer to attend Removal of Spirits, and take Stock of Distiller thereon.

III. And be it further enacted, That the Officer of Excise to whom such Notice shall have been given in Manner aforesaid, shall attend at the Stores of every such Distiller at the Time mentioned as aforesaid in such Notice, and such Officer shall continue there until the Whole of the Spirits for which such Notice has been given shall be removed out of the Stores of such Distiller under Permit as aforesaid; and that immediately after the Removal of such Spirits, such Officer shall take Stock on such Distiller, and set forth in the Stock Book the Decrease occasioned by the Removal

of all ſuch Spirits: And in caſe the Whole or any Part of the Spirits for the Removal of which a Permit ſhall be granted as aforeſaid, ſhall not be delivered into His Majeſty's Warehouſes or Stores within the Time preſcribed in the Permit or Permits for conveying the ſame, or in caſe ſuch Spirits when ſo delivered ſhall not be and remain of the ſame Strength and Quality in every reſpect of which they were at the Time of the granting of ſuch Permit or Permits (except in Caſes of unavoidable Neceſſity, proved to the Satisfaction of the ſaid Commiſſioners of Exciſe, or any Three of them) the Diſtiller of ſuch Spirits, for the Removal of which out of his Stores a Permit ſhall have been granted as aforeſaid, ſhall for every Gallon of Spirits not ſo delivered, or which ſhall not be of the Strength and Quality aforeſaid, forfeit the Sum of Ten Shillings, and ſhall alſo forfeit One Gallon of Spirits for every Gallon ſo deficient in Quantity; and it ſhall be lawful for the Officer of Exciſe to ſeize and take out of the Stores of ſuch Diſtiller, One Gallon of Spirits for every Gallon which ſhall be ſo deficient; and it ſhall and may be lawful for the ſaid Commiſſioners, or any Three of them, to withdraw and annul any Licence before that Time granted to ſuch Diſtiller, if they ſhall think fit ſo to do.

Penalty for not removing Spirits, and for undue Decreaſe in Stock and Strength.

IV. And be it further enacted, That immediately on the Arrival of ſuch Spirits under proper Permit at His Majeſty's Warehouſe or Stores, the proper Officer ſhall gauge and take an Account of every Caſk and the Strength of the Spirits contained therein, and ſhall enter an Account thereof in a Book to be by him kept for the Purpoſe; and thereupon the Storekeeper ſhall receive the ſame without Delay into His Majeſty's Warehouſe or Stores, and ſhall deliver to the Diſtiller or Perſon requiring the ſame for the Uſe of ſuch Diſtiller, a Receipt for ſuch Spirits, ſpecifying the Number of the different Caſks, with their Gauge, and the Quantity and Strength of the Spirits contained in them, with the Day of the Month and Year when ſuch Spirits were ſtored, and any Marks which may be put on ſuch Caſks by ſuch Diſtiller for diſtinguiſhing the Spirits to be his Property.

Storekeeper to take Account and give Receipt for Spirits warehouſed.

V. And be it further enacted, That ſuch Receipt ſhall be delivered over within a reaſonable Time, by every ſuch Diſtiller, to the Officer in charge of the Diſtillery of ſuch Diſtiller, and ſuch Officer ſhall immediately return to ſuch Diſtiller a Copy thereof, ſigned by himſelf; and upon the Delivery of ſuch Receipt, and not before, it ſhall be lawful for ſuch Officer to deduct from the Number of Gallons of Spirits with which ſuch Diſtiller ſhall have been charged or chargeable with Duty, the Number of Gallons ſo warehouſed, and to return the Charge of Duty againſt the Diſtiller, to the Collector of Exciſe, for the remaining Number of Gallons, which ſhall be a Charge againſt ſuch Diſtiller accordingly; and every ſuch Officer ſhall annex to ſuch Return the Storekeeper's Receipt, as his Voucher for having made ſuch Deduction as aforeſaid.

Such Receipt to be delivered by Diſtiller to the Officer who ſhall give Credit for the ſame in the Charge againſt Diſtiller.

VI. And be it further enacted, That ſuch Spirits which ſhall be ſo warehouſed, ſhall not be taken or carried out of the Warehouſe or Stores, on any Account whatſoever, otherwiſe than in Manner and purſuant to the Proviſions and Directions herein-after-mentioned and contained.

Spirits not to be removed out of Warehouſe, except under this Act.

VII. And be it further enacted, That ſo often as any Diſtiller warehouſing Spirits in *Ireland*, or any Proprietor of ſuch Spirits ſo warehouſed, ſhall be deſirous of ſhipping for Exportation any Quantity of ſuch Spirits, ſuch Diſtiller

Notice by Diſtiller of taking out Spirits for Exportation.

Diſtiller or Proprietor ſhall deliver to the Storekeeper, Five Days at leaſt before the Time when he intends to ſhip ſuch Spirits, a Note in Writing, requiring ſuch Storekeeper to deliver ſuch Caſks as ſuch Perſon may intend to export, ſpecifying the Number of Caſks, and the Quantity of Spirits intended to be ſhipped, as ſet forth in the Receipt given to ſuch Diſtiller by the Storekeeper at the Time when ſuch Spirits were admitted into the Warehouſe or Stores, and mentioning the Time when ſuch Diſtiller or Proprietor propoſes to ſhip ſuch Spirits, and the Name and Deſtination of the Ship or Veſſel in which ſuch Spirits are intended to be exported; and it ſhall be lawful for the Officer attending the Warehouſe or Stores from which ſuch Spirits are to be taken, before the Delivery thereof from ſuch Warehouſe or Stores, to mark every Caſk of ſuch Spirits with ſuch Mark as the ſaid Commiſſioners of Exciſe ſhall direct: And if any Spirits ſo intended for Exportation ſhall, after having been received in his Majeſty's Warehouſe or Stores, and before their actual Exportation, be altered in Quality, Quantity, or Strength, except by Decreaſe occaſioned from Leakage, Waſte, or Accident, all ſuch Spirits, and the Caſks containing the ſame, ſhall be forfeited, and may be ſeized by any Officer of His Majeſty's Revenue of Cuſtoms or Exciſe.

Penalty on Decreaſe in Strength or Quantity of Spirits while warehouſed.

Bond of Diſtiller on Exportation.

VIII. And be it further enacted, That before any ſuch Spirits ſhall be delivered out of any ſuch Warehouſe or Stores for Exportation, the Diſtiller or Proprietor intending to export the ſame, ſhall, with one or more ſufficient Surety or Sureties, give Bond to His Majeſty, His Heirs and Succeſſors, in Double the Value of ſuch Spirits and of the Exciſe Duty which would be due and payable thereon if ſuch Spirits were taken out for Home Conſumption (which Bond the Collector of Exciſe of the Diſtrict is hereby authorized and required ſo to take) conditioned that ſuch Spirits ſhall (the Dangers of the Seas or Enemies excepted) be exported to and landed at ſuch Port as ſhall be ſpecified in ſuch Bond, without Alteration in Quality or Quantity, except what may be occaſioned by Leakage, Waſte, or Accident, and ſhall not be landed in any other Place, nor relanded in *Ireland*; and ſuch Collector of Exciſe ſhall ſign and give to ſuch Diſtiller or Proprietor, a Certificate of ſuch Diſtiller's having entered into ſuch Bond.

Certificate thereof by Collector.

On Production of Collector's Certificate of Bonding, Storekeeper ſhall ſend the Spirits on board with a Permit, and under the Care of an Officer.

IX. And be it further enacted, That upon the Diſtiller or Proprietor of ſuch Spirits, or ſome Perſon on Behalf of ſuch Diſtiller or Proprietor, producing to the Storekeeper of the Warehouſe or Stores the Certificate from the Collector, that ſuch Bond and Security hath been given, the Storekeeper of ſuch Warehouſe or Stores ſhall deliver ſuch Spirits as ſhall be mentioned in ſuch Certificate to be exported, and ſuch Storekeeper ſhall cauſe the ſaid Spirits to be ſent under the Care of a proper Officer, at the Expence of the Diſtiller or Proprietor, to the Quay where the Ship or Veſſel ſhall be ſtationed, there to be delivered into the Cuſtody of the Shipping Officer of the Cuſtoms on ſuch Quay, and ſhall at the ſame Time grant a Permit for the Quantity ſo ſent, in which Permit ſhall be alſo mentioned the Date when the Spirits were warehouſed, and ſuch other Particulars as the Commiſſioners of Exciſe ſhall direct and appoint (which Permit ſhall be a ſufficient Protection for the Removal of ſuch Spirits); and if any ſuch Spirits ſhall be found conveying or carrying from any of His Majeſty's Warehouſes or Stores to the Quay, to be ſhipped for Exportation, and before their actual Shipment, and if the Carrier or Perſon carrying the ſame, or the Perſon in whoſe Cuſtody the ſame ſhall be, ſhall not, on Demand of any Officer of Cuſtoms

Penalty on not producing Permit, &c.

or

or Exciſe, produce ſuch Permit authorizing the Removal of ſuch Spirits, the ſame ſhall be forfeited, and may be ſeized by any ſuch Officer; and all ſuch Spirits ſhall remain in the Care and Cuſtody of the Shipping Officer on the Quay until ſhipped or exported; and all ſuch Spirits ſhall be ſhipped in the ſame Caſks in which they were originally warehouſed, with the Marks, Numbers, and Notes of the Contents thereon, except in Caſes of damaged or leaky Caſks, which may be changed with the Leave of the Commiſſioners of Inland Exciſe and Taxes, or of the Chief Officer of the Port, and like Marks ſhall be cut on the Head of each new Caſk as had been cut on the leaky or damaged Caſk; and all ſuch Spirits ſhall be ſhipped only in ſuch Veſſels as by Law Spirits of *Iriſh* Manufacture may be ſhipped for Exportation, ſubject to all Regulations, Forfeitures, and Penalties, in reſpect of relanding or unſhipping the ſame, as are or may be contained in any Act or Acts reſpecting Spirits ſhipped from *Ireland* for Exportation to *Great Britain* or elſewhere, and as are not contrary to the Proviſions of this Act.

Spirits may be taken out for Home Conſumption in certain Quantities.

X. And be it further enacted, That if any Diſtiller ſo warehouſing Spirits for Exportation, or other Proprietor thereof, ſhall deſire to take the ſame, or any Quantity thereof not leſs than Five hundred Gallons, out of His Majeſty's Warehouſe or Stores, for Home Conſumption, it ſhall and may be lawful for ſuch Diſtiller ſo to do, on paying to the Collector of Exciſe for the Diſtrict, the full Amount of the Duty of Exciſe on Spirits, payable in reſpect of ſuch Spirits, for the Quantity which each and every ſuch Caſk contained at the Time of its being warehouſed, together with a Sum, after the Rate of Ten Pounds for every One hundred Pounds by the Year, on the Amount of the ſaid Duties, from the Expiration of Four Calendar Months after the Day of ſtoring ſuch Spirits, till the Time of taking the ſame out for Home Conſumption; and upon the Production of the Collector's Receipt for ſuch Duty to the Storekeeper, it ſhall be lawful for him to diſcharge the Caſks mentioned in the Collector's Receipt, and to deliver a Permit for the Conveyance of the ſame to the Diſtiller or Proprietor thereof, or to ſuch Place as ſuch Diſtiller or Proprietor ſhall direct or require, which Permit ſhall be a ſufficient Protection for the Removal of ſuch Spirits; and if any ſuch Spirits ſhall be found conveying or carrying, and if the Carrier or Perſon conveying the ſame, or the Perſon in whoſe Cuſtody the ſame ſhall be, ſhall not, on Demand of any Officer of Cuſtoms or Exciſe, produce ſuch Permit authorizing the Removal of ſuch Spirits, the ſame ſhall be forfeited, and may be ſeized by any ſuch Officer.

Warehouſed Spirits may be removed from Port to Port.

XI. And be it further enacted, That Spirits ſo warehouſed may be removed, at the Deſire of the Diſtiller or Proprietor thereof, from His Majeſty's Warehouſe or Stores at any one Port, to the like Warehouſe or Stores at any other Port as afore-mentioned, under ſuch Regulations as the ſaid Commiſſioners of Exciſe ſhall order in reſpect thereof.

Diſtiller may weekly view and ſhew his Spirits in Warehouſe.

XII. And be it further enacted, That it ſhall be lawful for the Diſtiller or Proprietor of any ſuch Spirits ſo to be lodged in any Warehouſe or Stores as aforeſaid, in the Preſence of the Storekeeper, who is hereby required to attend at all reaſonable Times for that Purpoſe not oftener than once a Week, to view, examine, and ſhew for Sale, ſuch Spirits, or any Part thereof, and to examine the State of the Caſks, and to prevent Leakage or Damage therein.

After Four Months, or such other Time as Commissioners may allow, Spirits warehoused shall be sold for Payment of Duties, &c.

XIII. And be it further enacted, That if any Spirits shall remain in His Majesty's Warehouses or Stores, after having been received therein under the Provisions of this Act, for more than Four Calendar Months, or such further Time as the said Commissioners of Excise, or any Three of them shall appoint, on special Application made to them, it shall and may be lawful for the said Commissioners, or any Three of them, to direct that such Spirits shall be publicly sold, giving Seven Days public Notice thereof; and the Produce arising from such Sale shall be applied in the First Place to the Discharge of all the Duties thereon, computing such Duties on the Number of Gallons which each and every Cask contained at the Time of its being warehoused, without any Allowance for Waste or Leakage, together with a Sum, after the Rate of Ten Pounds for every Hundred Pounds by the Year, on the Amount of the said Duties, from the Expiration of Four Calendar Months after the storing of such Spirits, until the Sale thereof; and the Remainder, after deducting all Expence of warehousing and sale, shall be paid over to the Distiller of such Spirits.

A Drawback allowed on Exportation of Spirits.

XIV. And be it further enacted, That on the Exportation of any such Spirits which shall have been warehoused in Manner aforesaid, no Drawback or Allowance whatever shall be given or paid, other than and except a Drawback of Ten-pence *British* Currency upon every Gallon of such Spirits, as and in lieu of the Duty paid on the Malt used and consumed in the making of such Spirits, or other than and except such other Drawbacks which shall or may by Law from Time to Time hereafter, as Occasion may require, be granted, given, or allowed; which Drawback is hereby required to be paid and satisfied on such Export, subject to all Rules and Regulations in force in *Ireland* respecting Drawbacks.

Regulations in 46 G. 3. c 88. 47 G. 3. c. 17. as to warehousing Spirits, repealed.

XV. And be it further enacted, That so much of 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 also so much of another Act, made in the Forty-seventh Year of His said Majesty's Reign, for amending the said Act of the Forty-sixth Year aforesaid, as relate to the warehousing of Spirits distilled in *Ireland* for Exportation, without Payment of the Duty of Excise chargeable in *Ireland* thereon, shall be and the same are hereby repealed.

Recovery of Penalties.

XVI. And be it further enacted, That all and every the Fines, Penalties, and Forfeitures inflicted by this Act, shall be paid and recovered in *British* Currency, and shall and may be sued for and recovered, levied and applied, in such Manner and Form, and by such Ways and Means, and with such Powers and Authorities as are prescribed, directed, and appointed in and by an Act of Parliament, made in *Ireland* in the Fourteenth and Fifteenth Years of the Reign of His late Majesty *Charles* the Second, intituled, *An Act for the settling the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted;* or in and by an Act, made in the Forty-sixth Year of His present Majesty's Reign, intituled, *An Act to provide for the better Execution of the several Acts relating to the Revenues, Matters, and Things under the Management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes in* Ireland; or in and by any other Act or Acts in force in *Ireland* relating to His Majesty's Revenue of Excise, as fully

46 G. 3. c. 106.

and effectually, to all Intents, Conſtructions, and Purpoſes, as if the ſame were particularly mentioned and expreſſed and re-enacted in this Act; with like Remedy of Appeal to and for the Party or Parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid Acts, or any Act or Acts in force in *Ireland*, relating to His Majeſty's Revenue of Excile, is provided.

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

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1812.