ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. XLVIII.

An Act to provide for the regulating and securing the Collection of the Duties on Spirits distilled in *Ireland* from Corn, malted or unmalted, in Stills of and under One hundred Gallons Content.

[5th *May* 1812.]

WHEREAS it is expedient, for the more effectual Suppression of illicit Distillation of Spirits, to make Regulations for the Collection of the Duties on Spirits distilled in *Ireland* from Corn malted or unmalted, in Stills of and under One hundred Gallons Content; and for the Encouragement of licensed Distillers, having and using such Stills, to exempt such Distillers of and from all and every the Regulations in any Act or Acts of Parliament whatever, relating to the Trade of a Distiller, save only as are herein contained; 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 from and after the Expiration of Ten Days after the passing of this Act, nothing contained in an Act made in the Parliament of the United Kingdom of *Great Britain* and *Ireland*, 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*; or 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* 46 G. 3. c. 88. 47 G. 3. sess. 2. c. 17.

sixth Year of His present Majesty, for the regulating and securing the Collection of the Duties on Spirits distilled in Ireland; or in Two several Acts made in the Forty-eighth Year of His present Majesty's Reign, the one
48 G. 3. c. 78. intituled *An Act to grant to His Majesty, Duties upon Malt made in* Ireland,
48 G. 3. c. 81. *and upon Spirits made or distilled in* Ireland, *and to allow certain Drawbacks on the Exportation thereof*; and the other, intituled *An Act to amend the several Acts for the regulating and securing the Collection of the Duty on Spirits distilled in* Ireland; or in an Act made in the Forty-ninth Year of
49 G. 3. c. 99. 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*; or in Two several Acts made in the Fiftieth Year of His present Majesty's Reign,
50 G. 3. c. 15. the one intituled *An Act to grant to His Majesty, Duties upon Spirits made or*
50 G. 3. c. 99. *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; and the other intituled *An Act to amend the several Acts relating to the making of Malt, and the granting of Permits and Certificates, and the Regulations of Braziers, and of Persons employing more than one Still in* Ireland; shall extend or be construed to extend, save as herein-after mentioned, to any Distiller who shall be licensed to have or keep a Still of or under One hundred Gallons Content, pursuant to the Provisions of this Act.

Not to extend to Distillers under this Act, save as herein.

Duties under 50 G. 3. c. 15. to remain in force.

II. Provided always, and be it enacted, That so much of the said first recited Act, passed in the Fiftieth Year aforesaid, as imposes or grants Duties on Spirits to His Majesty, His Heirs or Successors, shall be and remain with respect to Distillers licensed under this Act, in full force to all Intents and Purposes, as if this Act had not been made.

Distillers at present licensed to keep small Stills may work under such Licence.

III. Provided also, and be it enacted, That if any Distiller, having at the Time of the passing of this Act a Licence in force to keep any Still of or under One hundred Gallons Content, shall be desirous of continuing to work the same, or in lieu thereof a Still of the like Content in the same Distillery, it shall and may be lawful for such Distiller to continue to work such Still, and for the Commissioners of Inland Excise and Taxes in *Ireland*, or any Four of them, from Time to Time to grant to such Person a Licence to keep any Still of the like Content in the same Distillery, specifying in every such Licence that the same is granted to a Distiller, who had, at the Time of the passing of this Act, a Licence in force to keep a Still of or under One hundred Gallons Content, and the Place where the same had been so licensed to be kept; and every such Distiller shall be charged and chargeable with Duty, and shall be under and subject to all and every the Rules, Regulations, Provisions, Restrictions, Penalties and Forfeitures, contained in any Act or Acts of Parliament in force in *Ireland*, at or immediately before the passing of this Act, to all Intents and Purposes whatsoever, as if this Act had not been made.

Commissioners of Excise may license Stills from 44 to 100 Gallons Content.

IV. And be it further enacted, That from and after the Expiration of Ten Days after the passing of this Act, 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 any one Still, 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, and which, with the Head or any other Appendage thereto, shall not exceed One hundred Gallons Content, in any Place in *Ireland* where the said Commissioners of Inland Excise and Taxes, or any Four of them, shall deem expedient, towards effectuating the Purposes of this Act.

No Person shall keep a Still without obtaining Licence.

V. And be it further enacted, That no Person or Persons shall have, keep, or make use of any such Still for distilling Spirits in *Ireland*, without having first obtained a Licence for keeping, and using the same, from and signed by Four of the Commissioners of Inland Excise and Taxes in *Ireland*, and every such Licence shall continue in force until the Twenty-ninth Day of *September* next after the Date thereof, or 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: Provided always, that Persons in Partnership carrying on the Business of distilling, shall not be obliged to take out more than One such Licence.

No Still to exceed 100 Gallons Content.

VI. And be it further enacted, That no Person or Persons licensed under this Act, shall be licensed to keep or use at the same Time any Still exceeding One Hundred Gallons Content.

Minors being Distillers made liable to this Act.

VII. And be it further enacted, That this Act, and all Regulations therein contained, shall extend and be construed to extend to any Person under the Age of Twenty-one Years, in whose Name, or for whose Use and Benefit any Distillery shall be exercised, managed or carried on; and such Person shall be liable to all Duties of Excise on account of such Distillery, and to all Penalties and Forfeitures under this Act, as fully to all Intents and Purposes, as if such Person were adult and of full Age.

Mode of estimating Contents of Still.

VIII. And be it further enacted, That for the Purpose of charging the Duty on Spirits, the Content of any Still licensed under this Act shall be estimated according to the Quantity of Liquor which such Still, including the Head thereof, and every Appendage to such Still or Head of any Kind or Sort whatsoever, whereby such Still or the Head thereof, or any Part thereof, shall be connected, or shall any way communicate with the Worm as high as the Steam can ascend, and until the Top of the Head, or any Appendage to such Still or Head, shall turn downwards, and form an Angle of Forty-five Degrees, shall be actually capable of containing; and if any Still of the Content specified in the Licence of or under Sixty-five Gallons, shall exceed by Two Gallons the Content specified in such Licence as being the Content of such Still, or if any Still of the Content specified in the Licence of or under One Hundred Gallons and exceeding Sixty-five Gallons, shall exceed by Four Gallons the Content specified in such Licence as being the Content of such Still, the Distiller or Distillers shall forfeit a Sum of Twenty Pounds for every Gallon which the Content of such Still shall exceed the Content specified in the Licence as the Content of such Still, and such Still shall be forfeited and may be seized.

Penalty on Still exceeding Content licensed, 20l. per Gallon.

Stills shall be made in Proportions herein, or Still forfeited. Penalty 50l.

IX. And be it further enacted, That every Still shall be of the Proportions following; the Diameter of such Still, to be taken in the widest Part of such Still, and in that Place of such widest Part as shall be most remote from the Bottom of such Still, shall be to the Altitude of such Still

Still aſcertained in a perpendicular Line from the Centre of the Diameter ſo taken to the Bottom of ſuch Still, in the Proportion of not more than Three to One; that is to ſay, for every Inch of ſuch Altitude, ſuch Diameter ſhall not exceed Three Inches, and ſo in Proportion; and that the Diameter of the Bottom of ſuch Still to be taken in an horizontal Line, ſhall not be equal to the greateſt Diameter thereof taken as aforeſaid, and ſhall not be leſs than Three-fifths of ſuch greateſt Diameter, nor ſhall the Bottom of any ſuch Still be otherwiſe curved than inwards or towards the Body of ſuch Still; and if any Diſtiller ſhall have, keep, or make uſe of any Still, the Proportion of the Diameter and Altitude whereof ſhall be contrary to this Act, every ſuch Still ſhall be forfeited, and ſhall and may be ſeized, and the Diſtiller ſhall forfeit the Sum of Fifty Pounds.

Perſons requiring Licence ſhall regiſter with the Collector Situation of Diſtillery, Stills, &c. Utenſils and Stores.

X. And be it further enacted, That every Perſon requiring ſuch Licence, ſhall ſign and deliver to the Collector or other Chief Officer in Charge of the Collection of the Diſtrict, an Account in Writing, to be entered and regiſtered in the Office of Exciſe of the Diſtrict in which ſuch Still is to be kept, containing his, her, or their Name or Names, and Place or Places of Abode, and the Place where the Diſtillery containing ſuch Still is or ſhall be ſituated, and of the Still, Still-head and Worm, intended to be kept there, and the Number of Gallons which the Body of ſuch Still is capable of containing, and alſo the Number of Gallons which ſuch Still is capable of containing, together with the Head thereof, and every other Appendage thereto included, ſeparately ſet forth; and ſhall alſo in like Manner ſign and deliver an Account in Writing to be ſo entered and regiſtered as aforeſaid, of all Coppers, Vats, Keeves, Backs, Coolers, Veſſels, Pipes, Shutes, Trunks and other Utenſils whatever to be uſed in ſuch Diſtillery; and alſo of the ſeveral Stores, Apartments and Places wherein any Part of the Buſineſs of ſuch Diſtillery is to be carried on, or wherein any Materials for diſtilling of Spirits or any Spirits are to be kept or ſtored; and in every ſuch written Account, the Perſon making the ſame ſhall diſtinguiſh the Still, Still-head and Worm, and alſo every Copper, Vat, Keeve, Back, Cooler, Veſſel, Pipe, Shute, Trunk and other Utenſil whatever, and alſo every ſuch Store, Apartment and Place, by ſeparate Numbers relating to each Article in arithmetical Progreſſion, beginning with Number One; and upon ſuch Still, Still-head and Worm, and upon every ſuch Copper, Vat, Keeve, Back, Cooler, Veſſel, Pipe, Shute, Trunk and Utenſil, and alſo upon the outſide of the Door of every ſuch Store, Apartment and Place, ſhall cauſe to be painted with an Oil Colour in Black upon a White Ground, or in White upon a Black Ground, and ſhall keep thereon ſo painted the Number thereof reſpectively, in Conformity with ſuch Account; and that the Surveyor of Exciſe, within whoſe Survey ſuch Diſtillery ſhall be ſituate, ſhall, at the Bottom of every ſuch Account, before the ſame ſhall be delivered to or received by the Collector or other Perſon in Charge of the Collection of the Diſtrict, certify the Truth of ſuch Account by ſigning his Name thereto; and thereupon the Collector of Exciſe or other Perſon in Charge as aforeſaid, ſhall file ſuch Account in the Office of Exciſe of the Diſtrict, and enter and regiſter the ſame in a Book to be kept for that Purpoſe, and ſhall grant a Certificate of ſuch Account and Regiſtry, by giving a Copy thereof ſigned by him; and before any ſuch Licence ſhall be granted to any Perſon to keep any Still, ſuch Perſon ſhall produce to the ſaid Commiſſioners of Exciſe the ſaid Certificate of the Collector or other Perſon in Charge of the Collection; and ſuch Perſon applying

applying for such Licence, shall also with Two sufficient Sureties, to be previously approved of by the Collector of Excise, or other Person in Charge of the Collection of the District within which such Distillery is situate (such Approbation of the said Sureties to be certified by such Collector or Person so in Charge as aforesaid) enter into a Bond to His Majesty, His Heirs and Successors, in a Penalty after the Rate of Ten Pounds for each Gallon of the Content of the Still to be licensed, the Body and Head inclusive, conditioned for the Payment of all such Sum and Sums of Money as shall be chargeable by Law on such Person for the Duties on Spirits or Strong Waters distilled by such Person, or with which such Person shall be charged under and by virtue of this Act, or any other Act or Acts in force or to be in force in *Ireland*, relating to the Duties on Spirits distilled in *Ireland*.

Four Commissioners may refuse or withdraw Licence with Approbation of Treasury.

XI. And be it further enacted, That it shall and may be lawful for the said Commissioners of Inland Excise and Taxes, or any Four of them, to refuse to grant a Licence to any Person or Persons whatever to keep any such Still, or to withdraw the Licence granted for any such Still: Provided always, that the Approbation of the Lord High Treasurer of *Ireland*, or of the Commissioners for executing the Office of Lord High Treasurer of *Ireland*, be first had and obtained for every such Refusal or withdrawing of any such Licence.

Distillers not to be Rectifiers or Compounders.

Licence void, and Stills, &c. forfeited.

XII. And be it further enacted, That no Person licensed as a Distiller under this Act shall rectify or compound any Spirits, and that it shall not be lawful for the said Commissioners of Excise to grant any Licence to rectify or compound Spirits to any such Distiller so licensed under this Act, or to any Person in Trust for or on the Account of such Distiller; and if such Distiller shall rectify or compound any Spirits, or shall be directly or indirectly concerned or engaged in the rectifying or compounding of Spirits, the Licence of such Distiller under this Act shall be and is hereby declared to be void, and the Still, Still-head and Worm, and every Copper, Vat, Cooler, Back or other Vessel or Utensil whatever for distilling, and all Spirits, Low Wines, Singlings, Wash, Pot Ale, Malt or Corn, and all Materials for making Spirits found in the Possession of any such Distiller, shall be forfeited, and may be seized.

Distiller not to sell Spirits not distilled by himself, or licensed so to do.
Penalty 100l.

XIII. And be it further enacted, That no Distiller licensed under this Act, shall sell or deal in any Spirits not distilled by such Distiller, or be entitled to obtain any Licence to sell or deal in the same; and if any such Distiller shall receive or sell, or deal in any Home-made or Foreign Spirits, by Commission or otherwise contrary to this Act, such Distiller shall for every such Offence forfeit the Sum of One hundred Pounds.

Distillers not to have any Share in or be concerned in the Retail of Spirits.
Penalty 200l.

XIV. And be it further enacted, That no such Distiller shall have any Share in, or be in any Manner concerned in the Sale of Spirituous Liquors by Retail; and if any Distiller shall, contrary hereto, have any Share in, or be in any Manner concerned in such Sale, every such Distiller shall for every such Offence forfeit the Sum of Two hundred Pounds.

Distillers not to brew any Liquor from Corn other than Pot Ale.

XV. And be it further enacted, That no Distiller licensed under this Act, shall brew or make any Liquor from Corn, malted or unmalted, other than Pot Ale, to be distilled by him; and it shall be lawful for

any Officer of Excise to charge all Liquor made or brewed from Corn, malted or unmalted, in the Possession of any such Distiller, in the same Manner as Pot Ale or Wash for the purpose of distilling is by this Act chargeable; and in case any Pot Ale or Liquor brewed or made from Corn, malted or unmalted, shall be found in the Possession of such Distiller not duly declared by him, such Distiller shall forfeit the Sum of Twenty Pounds, together with the Sum of Twenty Shillings for every Ten Gallons of such Pot Ale or other Liquor: Provided always, that it shall be lawful for every such Distiller to have in his Dwelling House, a reasonable Quantity of Beer and Ale for the use of himself and his Family, such Ale or Beer not having been brewed by such Distiller.

Penalty;

Distillers not to distil from Sugar Wash.

XVI. And be it further enacted, That no Distiller licensed under this Act shall make, extract or distil, any Low Wines or Spirits from Molasses or Sugar, or from any Molasses, Wash, or Sugar Wash, or Sweet Water, or any Mixture with the same; and if any such Distiller shall make, extract or distil, or cause to be made, extracted or distilled, any Low Wines or Spirits from Molasses or Sugar, or from any Molasses Wash or Sugar Wash, or Sweet Water, or any Mixture with the same, or shall make or prepare any Wort or Wash from Molasses or Sugar, or any Mixture with the same, every such Distiller shall forfeit One hundred Pounds; and all Molasses Wash or Sugar Wash prepared from any of the aforesaid Materials, or from any Mixture with the same, and all Low Wines and Spirits made, extracted or distilled therefrom, shall be forfeited and may be seized; and upon the Trial of any Information for the said Penalty or for any of the said Forfeitures, such Distiller shall be convicted, unless due Proof shall be made by such Distiller that the Wash, Low Wines or Spirits, in respect of which such Information shall be brought, was not made, extracted or distilled, from any Molasses or Sugar, or Molasses Wash or Sugar Wash, or Sweet Water.

Penalty 100l. and Wash and Spirits forfeited.

Using Still, &c. not registered;

XVII. And be it further enacted, That if any Distiller, licensed under this Act, shall have or keep, or make use of any Still, Still Head, Worm, Copper, Keeve, Vat, Cooler, Back, Pipe, Shute, Trunk, or other Vessel or Utensil whatever, or any Appendage or Apparatus whatever communicating or connected, directly or indirectly, with any Still, Still Head, Worm or Copper, or any Part thereof respectively, such Still, Still Head, Worm, Copper, Keeve, Vat, Cooler, Back, Pipe, Shute, Trunk, or other Vessel or Utensil, Appendage or Apparatus, not having been set forth, numbered, entered and registered as aforesaid; or if any Distiller shall have, keep or make use of any Still, Still Head, Worm, Copper, Keeve, Vat, Cooler, Back, Pipe, Shute, Trunk, or other Vessel or Utensil, or any Appendage or Apparatus whatever, communicating or connected directly or indirectly with any Still, Still Head, Worm or Copper, or any Part thereof respectively, other than such as shall have been set forth in such Account, Entry or Registry, without having given Four Days Notice in Writing to the Collector or other superior Officer of the District, and to the Surveyor and Gauger in charge of his, her or their Distillery, and without an Account thereof being signed, delivered, entered, and registered in Manner aforesaid; such Distiller shall forfeit for every such Still, Still Head, Worm, Copper, Vat, Keeve, Back, Cooler, Pipe, Shute, Trunk, or other Vessel or Utensil, Appendage or Apparatus, the Sum of

or having or using Still, &c. other than registered, without Four Days Notice and Registry;

Penalty 100l. for any Still, &c.; and Still, &c. forfeited.

of One hundred Pounds, and every such Still, Still Head, Worm, Copper, Vat, Keeve, Back, Cooler, Pipe, Shute, Trunk, or other Vessel or Utensil, Appendage or Apparatus, shall be forfeited, and may be seized by any Officer of Excise.

XVIII. And be it further enacted, That no such Distiller shall have or keep any greater Number of Worms of a Still than one Worm of a Still, or shall use with any one Still more than One Worm; and if any greater Number of Worms of a Still shall be found in the Distillery of, or in any other Place belonging to or occupied by any Distiller, than One Worm, every such Worm of a Still so found, and also every Still with which more than One Worm shall be used, or to which there shall be more than One Arm, shall be forfeited and may be seized, and the Distiller in whose Possession any such Worm or Worms, or Still shall be found, shall forfeit and pay the Sum of Twenty Pounds.

Distillers not to keep more Worms than Stills.

Stills having more than one Worm forfeited.

Penalty 20l.

XIX. And be it further enacted, That if any Distiller licensed under this Act shall use any Copper in his Distillery, for any other Purpose than boiling or warming Water, or small Worts of a preceding Brewery, mixed with Water, or if by means of any Appendage or Apparatus annexed to or used with any Copper, or by means of any Device or Contrivance whatever, any Copper shall be connected with the Body or Head or Worm of any Still, every such Copper and Still, and the Head and Worm thereunto belonging, shall be forfeited and may be seized; and such Distiller shall also forfeit the Sum of Twenty Pounds; and if any Apparatus shall be found in the Possession, or in the Distillery of any Distiller, which might render such Copper or Coppers capable of being used in Distillation, such Distiller shall forfeit the Sum of Twenty Pounds.

Coppers used as Stills forfeited.

Penalty 20l.

Apparatus rendering Copper capable of being used in Distillation.

Penalty 20l.

XX. And be it further enacted, That every such Distiller shall set every Still used or kept by him in Brick or Stone with Mortar, and shall from Time to Time provide such Fastenings, Locks and Keys to the Head and Cocks of the Still, and to the Furnace Door thereof, and shall keep the same in good and sufficient Order, in such Manner as shall be approved of by the Surveyor of Excise in charge of such Distillery, or other superior Officer of Excise, or shall pay for such Fastenings, Locks and Keys, as shall be provided by such Surveyor or Officer; and if any such Distiller shall use or keep any Still not so set in Brick or Stone, or shall neglect to provide, repair or pay for such Fastenings, Locks and Keys, within such Time as shall be required by such Surveyor or other superior Officer of Excise, every such Distiller shall forfeit the Sum of Twenty Pounds for every such Offence.

Distillers to set Stills and provide Fastenings, Locks and Keys.

Penalty 20l.

XXI. And be it further enacted, That if any such Distiller shall make use of, or keep in any Distillery any Copper or Vessel for warming or boiling Water, or brewing Pot Ale, the Diameter whereof at the Mouth shall be less than the Diameter thereof in any other Part of such Copper or Vessel, or shall have or keep any such Copper or other Vessel set or placed in any Manner other than in such Situation as that the Still or Place where such Still shall be set or shall stand, shall be in as direct a Line as the Building will permit, between the Place where such Copper or other Vessel shall be set or stand, and the Place where the Worm-tub shall be set or shall stand, every such Copper or Vessel shall be forfeited and may be seized, and the Distiller

Dimensions of Coppers.

How they shall be set.

Distiller in whose Distillery any such Copper or Vessel shall be found, or any such Copper or Vessel shall be set or placed in any Situation other than as aforesaid, shall forfeit the Sum of Twenty Pounds for each such Offence.

Penalty 20l.

How Coolers shall be fastened and accommodated to the Use of Officers.

XXII. And be it further enacted, That if any such Distiller shall in any Distillery make use of any Cooler which shall not be screwed down or otherwise fastened to Beams, firmly fixed at both Ends in the Walls of the Building, or in some other firm and substantial Manner, or shall alter the Level or Dipping Place of any Cooler or Back in such Distillery, or the Beams that support the same, after it shall have been so fixed as aforesaid, or shall suffer the same to be altered without having previously given Four Days Notice thereof to the Surveyor or Gauger in charge of such Distillery; or if such Distiller shall use any Cooler through or across the Centre of which there shall not be erected and constantly kept fixed Lengthways, from one End to the other, a firm Frame or Stage of Wood at least Eighteen Inches in Breadth, and of Thickness sufficient to prevent the same from bending, wherefrom the Officer of Excise may gauge the Liquor in such Cooler; or if there shall not be a firm Hand-rail of length of such Stage, conveniently placed in respect thereto, every Distiller so offending in any of the Cases aforesaid, shall for every such Offence forfeit the Sum of Twenty Pounds.

Penalty 20l.

Spirits, &c. shall be kept in Stores in or adjoining to Distillery.

XXIII. And be it further enacted, That every such Distiller shall keep all Spirits distilled, and all Wash, Pot Ale, Singlings and Low Wines, in the Distillery of such Distiller, or in some Store or Stores in or adjoining to such Distillery, registered in Manner herein-before mentioned; and all Spirits, Wash, Pot Ale, Singlings or Low Wines, which shall be found in any Store or Stores not so registered, shall be forfeited and may be seized, and the Distiller or Distillers, or other Person or Persons to whom the same shall belong, shall, for every Gallon of such Spirits, and for every Ten Gallons of Wash or Pot Ale, and for every Three Gallons of Singlings and Low Wines, forfeit the Sum of Twenty Shillings.

Penalty.

Casks containing Spirits not to be of less Content than 60 Gallons.

XXIV. And be it further enacted, That all Spirits stored in the Store of Distillery of any Distiller, shall be kept in Casks of the Size or Content of not less than Sixty Gallons each; and if any Cask shall be found in any such Store or Distillery containing Spirits which shall be of any less Size or Content, such Distiller shall forfeit the Sum of Twenty Pounds for every such Cask.

Penalty 20l.

Officers empowered to enter Distilleries and take Account.

XXV. And be it further enacted, That it shall and may be lawful for any Officer of Excise, at all Times, as well by Night as by Day, to enter into every House, Distillery, Still-house, Out-house, Store and Place whatsoever, of or belonging to or made use of by any such Distiller in *Ireland*, and to gauge, measure and take an Account of every Still, Still-head, Copper, Keeve, Vat, Cooler, Back, Pipe, Shute, Trunk or other Vessel or Utensil of any Kind, of or belonging to or kept by any such Distiller, and to gauge and take an Account of all Spirits which shall be from Time to Time made or distilled, and of all Malt and Corn, and of all Worts, Wash, Pot Ale, Singlings, Low Wines and Materials whatsoever, for making or distilling Spirits which shall be from Time to Time made use of by such Distiller, and of all such Spirits which shall be from

Time to Time made uſe of by ſuch Diſtiller, and of all ſuch Spirits and Materials for making or diſtilling of ſuch Spirits as ſhall be in any Houſe, Diſtillery, Store or Place belonging to ſuch Diſtiller, and make Returns thereof in Manner herein-after mentioned.

If Officers obſtructed, Penalty 20l.

XXVI. And be it further enacted, That if any Officer of Exciſe or his Aſſiſtant, ſhall be hindered, obſtructed, or prevented by any Diſtiller, or by any Servant or Perſon acting in Employment of ſuch Diſtiller, from entering into any ſuch Diſtillery, or any Houſe, Outhouſe, Store or other Place whatſoever of ſuch Diſtillery, or if any ſuch Officer or his Aſſiſtants having entered, ſhall be hindered, obſtructed, or prevented by ſuch Diſtiller, or by any Servant or Perſon acting in the Employment of ſuch Diſtiller, or in or upon the Premiſes of ſuch Diſtiller, from gauging any Veſſels, or taking any Account of the Stock of Malt, Corn, or Spirits of ſuch Diſtiller, or of any Liquor or Ingredients preparing for or uſed or ready to be uſed in diſtilling in ſuch Diſtillery, or from ſeeing the whole Proceſs of diſtilling completely finiſhed, or from taking an Account of the Liquors diſtilled or to be diſtilled, or in Proceſs of diſtilling, or from doing any Part of his Duty, every ſuch Diſtiller ſhall for every ſuch Offence reſpectively forfeit the Sum of Twenty Pounds.

Caſks to be placed conveniently for gauging.

XXVII. And be it further enacted, That every ſuch Diſtiller ſhall place and keep all Caſks and Veſſels in which any Spirits ſhall be ſtored or kept, or which ſhall be made uſe of in diſtilling, in convenient Situations, with their dipping Place uppermoſt and eaſy of Acceſs, in ſuch Manner as any Officer of Exciſe in charge of the Diſtillery ſhall reaſonably direct, for the more readily and effectually taking the Gauge thereof; or in Default thereof, every ſuch Diſtiller ſhall forfeit the Sum of Twenty Pounds for each Caſk or Veſſel not ſo placed.

Diſtillers ſhall furniſh Officers with Ladders and ſufficient Lights.

XXVIII. And be it further enacted, That if any ſuch Diſtiller on Demand of any Officer of Exciſe, made at the Diſtillery of ſuch Diſtiller, ſhall not furniſh, or cauſe to be furniſhed, a ſtrong and ſafe Ladder with Steps four Inches broad at the leaſt, or ſhall not have provided a Hand Rail, or a Rope in Nature of a Hand Rail, conveniently placed with reſpect to ſuch Ladder, of Length ſufficient to enable ſuch Officer to aſcend to and examine any Cooler, Back, Worm, Tub, or other Veſſel or Utenſil in ſuch Diſtillery, or ſhall not fix ſuch Ladder at the dipping Place of any ſuch Cooler, Back, Worm, Tub, or other Veſſel or Utenſil, where ſuch Officer ſhall require; or ſhall, on any Viſit made by any Officer of Exciſe, neglect or refuſe to ſupply every ſuch Officer, on Demand, with ſufficient Lights for the Purpoſe of ſearching and gauging all the Stock on hand belonging to ſuch Diſtiller, as well by Day as by Night, every Diſtiller ſo offending in any of the Caſes aforeſaid, ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds. Penalty 20l.

Officer may order Water in Worm Tub to be run off.

XXIX. And be it further enacted, That if any Officer of Exciſe ſhall at any Time, when Singlings or Spirits ſhall not be running off from a Still, require that the Water contained in the Worm Tub belonging to ſuch Still ſhall be drawn or run off, the ſame ſhall be drawn or run off accordingly; and if the ſame ſhall not be drawn or run off by ſome Perſon in the Diſtillery, it ſhall be lawful for any ſuch Officer to draw or run off ſuch Water, or ſo much thereof as he ſhall think neceſſary; and if the

Water shall not be so drawn or run off at the Request of such Officer, the Distiller in whose Distillery such Worm-tub shall be situate shall forfeit the Sum of Twenty Pounds.

Penalty 20l.

Penalty 100l. refusing Admittance to Officer.

XXX. And be it further enacted, That in case any Officer of Excise shall not be admitted into any Distillery, after having demanded Admittance into the same, and declared his Name and Business, and after having waited for the Space of One Quarter of an Hour after such Demand made, at the House of the Distiller, or the Gate or Entrance Door, or any Window of the Distillery of such Distiller, such Distiller shall for every such Offence forfeit the Sum of One hundred Pounds.

Owner of adjoining House to admit Officer to search in the Day-time.

XXXI. And whereas Distillers have frequently made use of Places adjoining their own Houses or Distilleries, for the Purpose of clandestinely making, brewing, distilling, or concealing their Malt, Wash, Pot Ale, Singlings, Low Wines or Spirits; for Remedy whereof, be it further enacted, That if the Owner or Occupier of any House, Store or other Place adjoining to or in the Neighbourhood of the Dwelling House or Distillery of any Distiller, or of any Servant of the Owner or Occupier of any such House or Place, shall not, on Demand of any Officer of Excise, made in the Day-time, admit such Officer of Excise, or shall not allow him to enter and search such Houses, Store or Place, for Malt, Worts, Wash, Pot Ale, Singlings, Low Wines or Spirits, such Occupier of such House, Store or other Place, shall in every such Case forfeit the Sum of Fifty Pounds.

Penalty 50l.

If no Person appears to give Entrance, Officer may break open and enter in the Day-time, and in the Night in Presence of a Peace Officer.

XXXII. And be it further enacted, That if no Person shall attend or appear in such House, Store or Place as aforesaid, to give Entrance to such Officer, it shall be lawful, in the Day-time, for such Officer and his Assistants, or in the Night-time, for such Officer and his Assistants, in the Presence of a Constable or other Peace Officer, who is hereby authorized and required to be aiding and assisting therein, to break open and enter such House, Store or Place, and make Search therein for any Malt, Wash, Pot Ale, Singlings, Low Wines or Spirits, which such Officer may have reasonable or probable Cause to suspect to be fraudulently concealed therein; Provided always, that if upon Search no such Malt, Wash, Pot Ale, Singlings, Low Wines or Spirits shall be found, such Officer shall repair all the Damages done, or make reasonable Satisfaction for the same to the Owner or Occupier of such House, Store or Place.

Officer may enter into Distilleries from adjoining Houses.

XXXIII. And be it further enacted, That if the House, Store or Place broken open and entered, shall communicate with the Distillery, or any Part of the Premises thereunto belonging, and if such Distiller, or some Person on his Behalf, shall not on Demand made give Entrance into such Distillery to any Officer requiring the same, every such Distiller shall forfeit the Sum of One hundred Pounds.

Penalty 100l.

Distiller to give Notice of mashing Corn.

XXXIV. And be it further enacted, That whenever any such Distiller shall intend to brew or mash any Corn, such Distiller shall, Four Hours at least before he shall brew or mash any Corn, give Notice to the Officer in charge of the Distillery of such Distiller (by an Entry to be made in a Book to be provided by such Officer for such Distiller, and to be kept in such Distillery) of the particular Hour and Time when such Distiller so intends

to brew or mash any Corn, and the Number of Bushels of Corn, distinguishing whether malted or unmalted, or Meal intended to be used in every such brewing or mashing, and also the Time when such brewing will be completed and the Worts be off; and if such Distiller shall intend to make any second Mashing of the same Materials, with any Addition thereto of any further Quantity of Corn, malted or unmalted, such Distiller shall give a like Notice; and such Book shall be carefully kept by such Distiller, and the said Entries being made therein, the said Book shall, within Forty-eight Hours after the Expiration of every Period of Four Weeks or Twenty-eight Days, be delivered by such Distiller to such Officer; and in case any Corn, malted or unmalted, shall be mashed or brewed in the Distillery of any Distiller without such Notice being given by Entry to be made in such Book, every such Distiller shall for every such Offence forfeit the Sum of Fifty Pounds. Penalty 50*l.*

XXXV. And be it further enacted, That every brewing of Worts, Wash or Pot Ale, shall be separately run off into or placed on Coolers, and shall be therein gauged by the proper Officer within a reasonable Time before the same shall be let into any fermenting Back; and all Worts, Wash or Pot Ale, shall be distilled in the Order in which the same was brewed; and that no newer Worts, Wash or Pot Ale shall be distilled while there is any older Worts, Wash or Pot Ale, on hand and not distilled; and that if any such Worts, Wash or Pot Ale shall be found in the Distillery of any Distiller, which shall not have been so run off into and placed on Coolers, and remain thereon for a reasonable Time, in order that the same may be gauged accordingly, or which shall have been brewed longer than any such Worts, Wash or Pot Ale, as shall have been then actually distilled or distilling, every such Distiller shall for every such Offence forfeit the Sum of Fifty Pounds. Pot Ale to be distilled in order in which it was brewed. Pot Ale forfeited, Penalty 50*l.*

XXXVI. And be it further enacted, That no Distiller licensed under this Act, shall put into or keep in any Back, Cooler, or other Vessel, which shall be capable of containing the full Charge of the Still of such Distiller, at any one Time, a smaller Quantity of Worts, Wash or Pot Ale, than the full Charge of such Still; nor shall mix in any One such Back Two or more different Brewings of Worts, Wash or Pot Ale, or any Part thereof; nor shall put any Low Wines or Singlings into any Vessel, until every other Vessel in such Distillery in which any Low Wines or Singlings shall have been previously put, shall be completely filled with Low Wines or Singlings; and if any Back, Cooler or other Vessel, in the Distillery of any Distiller, shall be found containing any Worts, Wash, Pot Ale, Low Wines or Singlings, contrary to the Regulations of this Act, such Distiller for every such Offence shall forfeit the Sum of Twenty Pounds. Not to keep in Backs of full Content of Still, a less Quantity of Pot Ale than full Charge of Still. Penalty 20*l.*

XXXVII. And be it further enacted, That no Allowance shall be made in the gauging or taking Account of the Contents of any Back, Vat or other Vessel, for or in respect of any Grouting or ground Corn, or Meal or other Composition, Matter, or Thing added to the Worts, Wash or Pot Ale in such Back, Vat or other Vessel, whilst such Worts, Wash or Pot Ale, are in the Course of Preparation for being distilled. No Allowance for Grouting.

XXXVIII. And be it further enacted, That the Officer of Excise keeping an Account of Worts, Wash, Pot Ale, Low Wines or Singlings, shall charge the Mode of charging from De-

Decreaſe of Pot Ale and Singlings.

the Diſtiller upon any Decreaſe of Worts, Waſh or Pot Ale, for a Quantity of Spirits calculated after the Rate of One Gallon of Spirits for every Ten Gallons of ſuch Worts, Waſh, or Pot Ale ſo decreaſed; and upon any Decreaſe of any Low Wines or Singlings, 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 Worts, Waſh, Pot Ale, Low Wines, or Singlings reſpectively; and when and as often as any Still ſhall be charged with any Waſh or Pot Ale, the Officer ſhall charge the Diſtiller for a Quantity of Spirits calculated at the Rate of One Gallon of Spirits for every Ten Gallons of ſuch Waſh or Pot Ale, according to the Content of ſuch Still, eſtimated as in this Act is mentioned; and when and as often as any Still ſhall be charged with any Low Wines or Singlings, the Officer ſhall charge the Diſtiller for a Quantity of Spirits calculated after the Rate of Two Gallons of Spirits for every Five Gallons of ſuch Low Wines or Singlings, according to the Content of ſuch Still, eſtimated as aforeſaid, deducting in both Caſes from the Content of ſuch Still One-eighth Part thereof for Liberty for ſuch Still to work, and the Officer ſhall make a Return of the Quantities of Spirits and of the Duties thereon accordingly, and ſuch Diſtiller ſhall pay the Duty ſo charged and returned; and every ſuch Diſtiller ſhall, over and above the Quantities aforeſaid, be charged with and pay Duty for as much more Spirits as he ſhall actually diſtil.

Pot Ale not diſtilled within Six Days, to be charged as if not before charged.

XXXIX. And be it further enacted, That all Waſh or Pot Ale which ſhall not be diſtilled at the Expiration of Six Days, including the Day of brewing and the Day of diſtilling the ſame, ſhall be conſidered as 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 Waſh or Pot Ale, according to the Directions of this Act.

Worts not to be heated after Fermentation.

XL. And be it further enacted, That no Diſtiller ſhall boil, heat, or prepare, by Means of Fire, any Worts, Waſh, Pot Ale or other Liquor, in any Copper, Veſſel or other Utenſil whatever, other than a licenſed Still, after ſuch Worts, Waſh, Pot Ale, or other Liquor has been fermented; but that all Worts, Waſh, Pot Ale, Liquor or other Materials ſhall, after Fermentation, be fairly put into a licenſed Still without having undergone boiling, heating, or any Preparation by Means of Fire, whereby the Proceſs of Diſtillation may be ſhortened or accelerated, or attempted to be ſhortened or accelerated, on Pain of forfeiting the Sum of Fifty Pounds for every ſuch Offence.

Penalty 50*l.*

If Contents of Still be not declared, Officer to charge Diſtiller as if Still contained Singlings, and Diſtiller ſhall pay Duty.

XLI. And be it further enacted, That if any Officer of Exciſe ſhall find any Still at work, and the Diſtiller or any Perſon employed by ſuch Diſtiller, ſhall refuſe to declare what ſuch Still then contains, it ſhall be lawful for ſuch Officer of Exciſe to charge the Diſtiller as if ſuch Still contained Singlings or Low Wines, and ſuch Diſtiller ſhall pay the Duties by this Act chargeable accordingly.

What ſhall be conſidered as Feints.

XLII. And be it further enacted, That no Liquor ſhall be declared as Feints or taken as ſuch in any Diſtillery, which ſhall be of a greater Strength than Eighty-five *per Centum* under Proof; and that in caſe any Liquor declared as Feints ſhall be found of a greater Strength, the ſame

shall be charged as Singlings or Low Wines; and that no Liquor called Feints, shall be distilled or otherwise disposed of than by being, at the Option of the Distiller, spilled or mixed with Pot Ale or Wash, in the Presence of an Officer of Excise; and that if any Decrease shall at any Time be found in the Quantity of such Feints, more than is justified by the Quantity so mixed with Wash or Pot Ale, or so spilled as aforesaid, in the Presence of an Officer, such Distiller shall be charged for a Quantity of Spirits in Proportion of One Gallon of Spirits to every Three Gallons of such Decrease of Quantity in such Feints. How disposed of. If Decrease in Feints, Distiller to be charged.

XLIII. And be it further enacted, That as often as any Officer of Excise shall have entered into the Distillery, Warehouse, Store or any other Place belonging to any Distiller licensed under this Act, such Distiller or some Person employed on Behalf of such Distiller, shall on demand of any such Officer, shew or cause to be shewn to such Officer, all the Stock on Hand of Wash, Pot Ale, Singlings, or Low Wines and Spirits, belonging to such Distiller, and shall give or cause to be given to such Officer a Declaration of the same; that is to say, that the Stock so shewn is all the Stock of Wash, Pot Ale, Singlings, or Low Wines and Spirits, of or belonging to such Distiller; and if such Distiller, or some Person on his Behalf, shall not on demand made by any such Officer, forthwith shew or cause to be shewn such Stock, or make such Declaration as aforesaid, or if such Distiller or any Person shewing such Stock or making such Declaration shall make any false or untrue Declaration of such Stock, such Distiller shall for every such Offence forfeit One hundred Pounds; and if any Officer or Officers of Excise shall upon search, discover any Wash, Pot Ale, Singlings, or Low Wines or Spirits, belonging to such Distiller, which shall not have been duly shewn or declared, or which shall be in any Place or Store belonging to such Distiller not registered under this Act, then all such Wash, Pot Ale, Singlings, or Low Wines or Spirits shall be forfeited, and such Distiller shall forfeit the Sum of Twenty Shillings for every Gallon of Spirits, and for every Ten Gallons of Wash or Pot Ale, and for every Three Gallons of Singlings or Low Wines, so found and discovered. Declaration of Stock. Penalty of 100l. Pot Ale, &c. found after Declaration forfeited. Penalty.

XLIV. And be it further enacted, That every such Distiller or Servant, or Person in the Employment of such Distiller, who shall shew the Stock of such Distiller to any Officer of Excise, shall count all the Casks of Spirits and declare the Number thereof, and the Quantity of Spirits contained in each Cask, to such Officer taking an Account of the same; and in case such Distiller, Servant, or other Person, shall refuse or neglect so to do, such Distiller shall forfeit for every such Offence the Sum of Twenty Pounds; and if after such Declaration as aforesaid, any of the Casks which shall have been declared to contain Spirits, shall be found to be empty or to contain any other Liquor or Thing save only Spirits, or a greater or less Quantity of Spirits than so declared as aforesaid, or if more Casks than One shall be found not to be full, or if a greater Number of Casks shall be found than have been so declared, every such Cask and the Contents thereof shall be forfeited, and may be seized. Mode of declaring Stock of Spirits. Penalty 20l.

XLV. And be it further enacted, That every such Distiller shall before commencing to brew any Worts, Wash or Pot Ale, and also before commencing to work any Still in any Year, and so in like Manner before he or she shall recommence to brew any Worts, Wash or Pot Ale, or to work any Notice to brew Pot Ale and Commencement of working Still.

any Still after any Diſcontinuance thereof in ſuch Year, give Six Days Notice in Writing, of which the Day of Service of ſuch Notice to be reckoned one, to the Collector or other Chief Officer in charge of the Collection of the Diſtrict in which the Diſtillery of ſuch Diſtiller ſhall be ſituate, and to the Surveyor and Gauger in charge of the Diſtillery of ſuch Diſtiller, ſetting forth the Day and Hour when ſuch Diſtiller intends to commence ſo to brew or to work any Still reſpectively, or to recommence ſo to brew any Worts, Waſh, or Pot Ale, or to work any Still after any Diſcontinuance thereof; and any Diſtiller who ſhall brew any Worts, Waſh or Pot Ale, or who ſhall work any Still without having given ſuch reſpective Notices, ſhall for every ſuch Offence forfeit and pay the Sum of One hundred Pounds.

Penalty 100*l.*

Diſtiller ſhall commence and recommence Work on a Monday, and give Notice accordingly.

XLVI. Provided always, and be it further enacted, That no other Day than *Monday* ſhall be mentioned in any ſuch Notice for commencing or recommencing to work a Still, and that no ſuch Diſtiller ſhall commence or recommence to work any Still in purſuance of any ſuch Notice, except on a *Monday*, and every ſuch Still ſhall be preſumed to be kept regularly at work from the Day mentioned in ſuch Notice for commencing or recommencing to work ſuch Still, until the working thereof ſhall be diſcontinued in Manner herein-after mentioned; that is to ſay, every ſuch Diſtiller may from Time to Time diſcontinue the working of any ſuch Still on giving a Notice in Writing of ſuch his Intention to diſcontinue ſuch working to the Collector or other Chief Officer in charge of the Collection of the Diſtrict, and to the Surveyor and Gauger in charge of the Diſtillery of ſuch Diſtiller, Six Days at the leaſt previous to the Day mentioned therein for diſcontinuing to work, requiring by ſuch Notice that the Still may be locked on the Day expreſſed in ſuch Notice, and ſpecifying the Day and Hour of the Day at which ſuch working is intended to be diſcontinued: Provided always, that no other Day than *Monday* be mentioned in any ſuch Notice for diſcontinuing to work, and that ſuch *Monday* ſhall be the cloſe of a Period of Weeks in the Year whereof the common Diviſor or aliquot Part ſhall be Four, and ſhall not be leſs than Four Weeks diſtant from the Time of commencing to work ſuch Still in any Year, nor leſs than Four Weeks diſtant from the Time of recommencing to work the ſame after any Diſcontinuance in ſuch Year; and that the Hour of the Day ſpecified in ſuch Notice ſhall be ſome Hour before Twelve of the Clock at Noon on ſuch *Monday*.

Diſtiller may diſcontinue Work on giving Six Days previous Notice.

On Notice of Diſcontinuance, Officer to faſten and ſecure Still, and if not allowed to do ſo, the Diſtiller ſhall continue chargeable.

XLVII. And be it further enacted, That at the Time ſpecified in ſuch Notice of Diſcontinuance, it ſhall and may be lawful for any Officer of Exciſe in charge of ſuch Diſtillery, and he is hereby required to ſtrap down and faſten the Head of ſuch Still by locking the ſame, and to lock the Door of the Furnace Grate, and to ſtop and lock the diſcharging Cock or Pipe of ſuch Still; and if ſuch Officer ſhall be prevented from ſo doing by any Perſon at ſuch Diſtillery, or in conſequence of the Diſtillery being locked, and no Perſon appearing to give Entrance to ſuch Officer, or otherwiſe, or if ſuch Still ſhall in any Event not be locked in Manner thereby directed, ſuch Diſtiller ſhall continue to be charged with and pay Duty as if he had not given ſuch Notice of Diſcontinuance as aforeſaid, and ſuch Notice ſhall be deemed void and of no Effect.

XLVIII. And

XLVIII. And be it further enacted, That if at any Time ſubſequent to Twenty-four Hours after any Still ſhall have been locked, or by any of the Proviſions of this Act ought to have been locked, or after the Time mentioned in ſuch Notice as aforeſaid, of diſcontinuing the working of ſuch Still, ſuch Still or the Works in which it is ſet ſhall be found warm, the Diſtiller or Diſtillers in whoſe Poſſeſſion the ſame ſhall be ſo found ſhall forfeit the Sum of One hundred Pounds. If Still ſhall be found warm after Notice of Diſcontinuance, Diſtiller to forfeit 100l.

XLIX. And be it further enacted, That if any Diſtiller who ſhall have diſcontinued the working of any Still in Manner aforeſaid, ſhall intend to ſet at work again ſuch Still ſo diſcontinued, ſuch Diſtiller ſhall deliver a Notice in Writing of ſuch his Intention to the Collector, or other Chief Officer in Charge of the Collection of the Diſtrict, and to the Surveyor and Gauger in Charge of the Diſtillery of ſuch Diſtiller, Six Days at leaſt before the Day on which ſuch Diſtiller ſhall intend to recommence the Working of ſuch Still, ſpecifying the Day, agreeable to the Proviſions of this Act, and the Hour on which he intends ſo to recommence the Working of ſuch Still; which Day ſhall be a *Monday*, and ſhall not be leſs than Four Weeks diſtant from the Time of the laſt Diſcontinuance of the Working of ſuch Still; and One of ſuch Officers to whom ſuch Notice ſhall be given ſhall attend and open the Locks and Faſtenings of ſuch Still accordingly, and ſhall charge ſuch Diſtiller with Duty as herein provided, from the Day mentioned in the Notice for Recommencement of the Working of ſuch Still. Diſtiller may recommence on giving Notice.

L. And be it further enacted, That every ſuch Diſtiller who ſhall not diſcontinue working for the Remainder of the Year, purſuant to the Proviſions of this Act, ſhall, during the Continuance of his Licence, in every Year be charged with and pay Duty in reſpect of the Still belonging to ſuch Diſtiller, according to the Content thereof, and according to a certain Number of Charges of Singlings or Low Wines for ſuch Still, and according to a certain Number of Weeks and Days as herein-after mentioned; that is to ſay, every ſuch Diſtiller ſhall be chargeable and charged for ſuch Still for not leſs than Twenty-four Weeks or One hundred and Sixty-eight Days during the Continuance of his Licence in every ſuch Year; and that for every Four Weeks or Twenty-eight Days while ſuch Still ſhall continue, or ſhall be preſumed to continue working, or ſhall be chargeable as working under this Act, ſuch Diſtiller ſhall be chargeable and charged with, and ſhall pay Duty for ſuch Quantity of Spirits as might be produced according to the Rates in this Act mentioned, from the ſeveral Number of Charges of Singlings or Low Wines herein-after ſeverally ſet forth, for and in reſpect of ſuch Still, being of the ſeveral Contents following; that is to ſay, from Ninety Charges of Low Wines or Singlings for every Still not exceeding Sixty-five Gallons Content, and from Sixty ſuch Charges of Low Wines or Singlings for every Still exceeding Sixty-five Gallons Content, and not exceeding One hundred Gallons Content; and that every ſuch Diſtiller ſhall, over and above the reſpective Quantities aforeſaid, be chargeable and charged with and pay Duty for as much more Spirits as might be produced (according to the Rates in this Act mentioned) from all Worts, Waſh, Pot Ale, Low Wines or Singlings, which ſuch Diſtiller ſhall actually diſtil within every ſuch Period of Four Weeks or Twenty-eight Days; and every ſuch Diſtiller ſhall alſo be chargeable and charged with and pay Duty for Monthly Charges. 90 Charges for every Still not exceeding 65 Gallons Content; and 60 Charges for Stills exceeding 65 and not exceeding 100 Gallons.

for such Quantity of Spirits as shall be actually distilled in such Period of Four Weeks or Twenty-eight Days exceeding the respective Quantities aforesaid; and the Surveyor and Gauger in Charge of the Distillery of such Distiller, shall, in his Return for every such Period of Four Weeks or Twenty-eight Days which any such Still shall continue or be presumed to continue working, or shall be chargeable as working, make a Return and Charge upon such Distiller of such Quantities of Spirits for which such Distiller is hereby chargeable with Duty for such Period of Four Weeks or Twenty-eight Days, and every such Distiller shall pay the Duty appearing by such Return and Charge to have be comedue and payable.

Officers to return any Deficiency of yearly Charge.

LI. And be it further enacted, That in case the Quantity of Spirits charged upon any Distiller in any Year ending on the Twenty-ninth Day of *September* shall not amount to the full Quantity of Spirits for which such Distiller is by this Act chargeable with Duty within such Year, being for a Period of Twenty-four Weeks or One hundred and sixty-eight Days, according to the Rates aforesaid, the Surveyor or Gauger in Charge of the Distillery of such Distiller, shall, within Twenty Days after such Twenty-ninth Day of *September*, make a Return to the Collector or other chief Officer in Charge of the Collection of the District in which such Distillery shall be situate, of such Quantities of Spirits, and of the Duties thereon, as, with the Quantities comprised in any former Return or Returns of Spirits against such Distiller, within the Year ending such Twenty-ninth Day of *September*, shall amount to the full Quantity of Spirits for which such Distiller is by this Act made chargeable with Duty, for the Period of Twenty-four Weeks or One hundred and sixty-eight Days in such Year, according to the Rates aforesaid; and such Return shall be a Charge on such Distiller, who shall pay the Duty appearing by such Return to have become due and payable, within Ten Days after such Return shall have been made, or shall for every Default forfeit Twenty Pounds, together with a Sum equal to Double the Duty so returned and charged.

Commissioners empowered to grant Abatement where a Still is set up in the Course of any Year.

LII. Provided always, and be it further enacted, That if any Distiller shall be desirous of obtaining a Licence for any Still or Stills, at any Time between the First Day of *November* in any Year, and the Twenty-ninth Day of *September* in the succeeding Year, or in case any Distiller being licensed for a Term longer than One Year shall commence working for the Year at any Time between the First Day of *November* in any Year, and the Twenty-ninth Day of *September* in the succeeding Year, then and in either of the said Cases it shall and may be lawful for the Commissioners of Excise to reduce the Quantity of Spirits for which such Distiller is by this Act chargeable with Duty for and in respect of such Still or Stills, during any such Year, to such Quantity of Spirits as may reasonably be distilled in such Still or Stills between the Time that such Licence shall be so granted, or the Time when such Distiller shall so commence working for the Year, and the Twenty-ninth Day of *September* then next ensuing; provided that such Reduction shall be in the Proportion to the Part of the Year which shall have elapsed from the Twenty-ninth Day of *September* preceding the taking out of such Licence, or preceding the commencing to work for such Year to the Time of the taking out of the same, as Twenty-four Weeks is to Fifty-two Weeks, and that the Person taking out any Licence for such Still or Stills shall in all other Respects be subject and liable to all the Rules and Regulations in this Act contained.

LIII. And

LIII. Provided alſo, and be it further enacted, That if any Diſtiller who ſhall have worked Eight Weeks or more in any One Year, ſhall be deſirous to diſcontinue working for the Remainder of ſuch Year, it ſhall and may be lawful for ſuch Diſtiller to diſcontinue working accordingly, on giving a Notice in Writing of his Intention ſo to diſcontinue working for the Remainder of the Year to the Commiſſioners of Exciſe, and alſo to the Collector or other Chief Officer in charge of the Collection of the Diſtrict, and to the Surveyor or Gauger in charge of the Diſtillery of ſuch Diſtiller, Ten Days at the leaſt previous to the Day mentioned for ſo diſcontinuing to work for the Remainder of the Year; and in ſuch Caſes it ſhall and may be lawful for the ſaid Commiſſioners of Exciſe, or any Three of them, to declare the Licence granted to ſuch Diſtiller to be ended and determined for the Year ending on the Twenty-ninth Day of *September* then next enſuing; and it ſhall alſo be lawful for the ſaid Commiſſioners to reduce the Quantity of Spirits for which ſuch Diſtiller ſhall by this Act be chargeable with Duty during the Year, to ſuch Quantity as ſuch Diſtiller ſhall be chargeable with during ſo many Periods of Four Weeks as ſuch Diſtiller ſhall have actually continued working, or ſhall have been chargeable as continuing to work, together with ſuch further Quantity of Spirits as ſhall have been actually diſtilled, or as might be produced from all Waſh, Pot Ale, Low Wines or Singlings, which ſuch Diſtiller ſhall have diſtilled during ſuch Periods, according to the Rates in this Act ſpecified; and if at any Time after the Day mentioned in any ſuch Notice of any ſuch Diſtiller for ſo diſcontinuing to work for the Remainder of the Year, any ſuch Diſtiller ſhall brew any Worts, Waſh, or Pot Ale, or ſhall diſtil any Waſh, Pot Ale, Singlings, or Low Wines, or ſhall work any Still or Stills in ſuch Diſtillery, or if after the Day mentioned for ſo diſcontinuing to work, any Worts, Waſh, Pot Ale, Low Wines, or Singlings, ſhall be found, or any Still ſhall be diſcovered working in the Diſtillery of ſuch Diſtiller, or ſhall be diſcovered to have worked after ſuch Notice, ſuch Diſtiller ſhall for every ſuch Offence forfeit and pay the Sum of Five hundred Pounds; and it ſhall not be lawful for the ſaid Commiſſioners of Exciſe to licenſe any Perſon to have, keep, or make uſe of, nor for any Perſon to have, keep, or make uſe of any Still in the ſaid Diſtillery for the Remainder of ſuch Year, nor during the Term of One Year next enſuing the Twenty-ninth Day of *September* after ſuch Offence ſhall have been committed, any Licence previouſly granted to ſuch Perſon notwithſtanding.

Diſtiller after working eight Weeks, may diſcontinue for the Remainder of the Year, and have his Licence withdrawn.

LIV. And be it further enacted, That in all Caſes where any Perſon ſhall, at the Expiration of any Licence granted under this Act, diſcontinue the Trade and Buſineſs of a Diſtiller, or ſhall at any Time during the Continuance of his Licence, diſcontinue working for the Remainder of the Year, in Manner herein mentioned, ſuch Perſon ſhall, within Seven Days after the Expiration of ſuch Licence, or after ſo diſcontinuing to work, cauſe the Works in which any Still in the Diſtillery of ſuch Diſtiller was ſet, to be taken down, and ſhall diſplace and remove ſuch Still, and ſhall alſo diſplace and remove out of the Worm-tub the Worm belonging to ſuch Still, and ſhall, within Seven Days then next following, ſend or convey ſuch Still, and the Head and Worm belonging to the ſame, to the Exciſe Office of the Diſtrict in which ſuch Diſtillery ſhall be ſituate, there to be kept for Twelve Calendar Months, unleſs the ſame ſhall, within the ſaid Twelve Calendar Months, be re-delivered

Diſtiller on diſcontinuing Buſineſs on the Expiration of his Licence, ſhall remove his Still, Penalty 100l.

to the Proprietor thereof, on his being licenſed under this Act, or ſhall be diſpoſed of by ſuch Proprietor to ſome licenſed Diſtiller, which it ſhall be lawful for ſuch Proprietor to do; and in caſe any ſuch Still or Head, or Worm of a Still, ſhall remain at ſaid Exciſe Office for the Space of more than Twelve Calendar Months, it ſhall be lawful for the Collector, or other chief Officer in Charge of the Collection of the Diſtrict, to break up and render uſeleſs any ſuch Still, Still-head or Worm, and to cauſe the Materials thereof to be ſold, and the Produce thereof, after deducting all Expenſes of ſuch Sale, and a reaſonable Sum for the Warehouſe Room for the ſame, during the ſaid Twelve Calendar Months, ſhall be paid by ſuch Collector to the Proprietor thereof; and in caſe any Still, Still Head or Worm, ſhall be found in the Diſtillery, or in any other Place in the Occupation of any Perſon who ſhall have ſo diſcontinued the Buſineſs of a Diſtiller, at any Time after the End of Fourteen Days after the Expiration or Determination of any Licence to ſuch Diſtiller, ſuch Still, Still Head or Worm, ſhall be forfeited and may be ſeized, and the Perſon in whoſe Poſſeſſion or on whoſe Premiſes the ſame ſhall be found, ſhall forfeit the Sum of One hundred Pounds.

Officers to make Monthly Returns of Duty to the Collector, and give Diſtiller a Copy.

LV. And be it further enacted, That the Surveyor, Gauger, or other Officer of Exciſe in Charge of the Diſtillery of any Diſtiller who ſhall be licenſed under this Act, ſhall, within Five Days next after the End of every Period of Four Weeks during which any ſuch Diſtiller ſhall work, or be conſidered as working under this Act, make a Return in Writing to the Collector of the ſaid Diſtrict, or other Officer in Charge of the Collection of the ſame, of the Quantity of Spirits for which ſuch Diſtiller is by this Act made chargeable with Duty, and the Duty thereon for ſuch Period of Four Weeks; and ſuch Return ſhall be a Charge upon every ſuch Diſtiller for ſuch Period of Four Weeks; and every ſuch Officer ſhall, and he is hereby required to leave a true Copy of ſuch Return in Writing under his Hand, with every ſuch Diſtiller, or at ſuch Diſtillery, upon pain of forfeiting the Sum of Twenty Pounds for every ſuch Neglect or Omiſſion in ſo doing.

Diſtiller to make Monthly Entry of Quantity of Spirits with which he is chargeable.

LVI. And be it further enacted, That every ſuch Diſtiller ſhall alſo under his proper Hand, or under the Hand of ſome Perſon for whom ſuch Diſtiller ſhall be reſponſible, within Five Days next after the End of every Period of Four Weeks during which ſuch Diſtiller ſhall work or be conſidered as working under this Act, at the Exciſe Office of the Diſtrict in which the Diſtillery of ſuch Diſtiller ſhall be ſituate, make or cauſe to be made a juſt and true Entry of the Quantity of Spirits for which ſuch Diſtiller is under this Act chargeable with Duty, in ſuch Period of Four Weeks; and every Diſtiller who ſhall neglect to make or cauſe to be made ſuch Entry within the Time aforeſaid, ſhall for every Default forfeit the Sum of Twenty Pounds, together with a Sum equal to double the Duty returned by the Officer againſt ſuch Diſtiller for ſuch Month.

Penalty 20l.

Diſtiller ſhall be charged either by Return or Entry, whichſoever ſhall be higheſt.

LVII. And be it further enacted, That every Diſtiller ſhall be chargeable and charged with Duty upon each and every Return and Entry to be made by the Officer of Exciſe, or by ſuch Diſtiller reſpectively as aforeſaid, according to ſuch of the ſaid Returns or Entries reſpectively, as ſhall produce the higheſt Amount of Duty; and that every Diſtiller ſo charged, ſhall, within Ten Days from the *Monday* which ſhall conclude every Period of

Four

Four Weeks during which such Distiller shall work or be considered as working under this Act, pay and clear off, or cause to be paid and cleared off, the Whole of the Duty chargeable for such Period of Four Weeks, or shall for every Default forfeit the Sum of Twenty Pounds, together with a Sum equal to double the Duty which shall be so chargeable as aforesaid.

and pay Duty within 10 Days from the End of the Month. Penalty 20l.

LVIII. And be it further enacted, That as often as any Dispute shall arise between any Officer of Excise and any such Distiller touching the Amount of Duty charged by the Return of such Officer upon such Distiller, for or in respect of any Quantity of Spirits pursuant to this Act, such Officer shall verify by Affidavit made before the Collector or other chief Officer in charge of the Collection of the District, or before some Justice of the Peace, that the Return made by him is true and fair, according to the best of his Skill and Knowledge, and thereupon such Return shall be a Charge upon the Distiller disputing the same; and if such Distiller shall not pay the Difference between the Amount of the Duty so returned by such Officer, and the Sum so paid by such Distiller, within Ten Days next after such Return of such Officer shall be so verified by Affidavit as aforesaid, such Distiller shall for every such Default, forfeit Twenty Pounds, together with a Sum equal to double the Difference between the Amount of Duty so returned by such Officer and the Sum so paid by such Distiller: Provided always, that no Distiller shall be allowed to controvert or dispute any Return or Charge of Duty made by any Officer, unless such Distiller shall have made a regular Entry of the Quantity of Spirits by him distilled, in Manner required by this Act, and paid the Duty chargeable on the same, and shall in such his Entry make his Objection to the Return or Charge of such Officer.

In case of Dispute Officer to verify his Return by Affidavit;

and thereupon Return shall be a Charge.

Distiller not to dispute unless he made his regular Entry and paid Duty, and make Objection in Entry.

LIX. And be it further enacted, That in case any Officer of Excise shall at any Time neglect or omit to make a Return pursuant to the Provisions of this Act, against any Distiller, or shall at any Time have committed any Error in any Return as aforesaid, by including or charging in such Return a greater or less Quantity of Spirits, or a greater or less Amount of Duty than ought to have been returned or charged by him against any such Distiller, according to the Directions of this Act, it shall and may be lawful to and for such Officer, or for any other Officer of Excise, and they are hereby respectively required to make a Return in case no Return shall have been made, or to rectify such erroneous Return as may have been made, as speedily as may be convenient, and to report the same to the said Commissioners of Excise, and in case of a Return made by reason of an Omission in the Officer in Charge of a Distillery, to make a Return pursuant to the Provisions of this Act; or if it shall appear that the Quantity of Spirits and the Amount of Duty charged in any erroneous Return as aforesaid, against any Distiller, was greater than the same ought to have been, it shall and may be lawful for the said Commissioners of Excise, and they are hereby required to make an Allowance forthwith to such Distiller of the Amount of Duty so overcharged; and if it shall appear that the Quantity of Spirits or the Amount of Duty charged in any Return against any Distiller was less than the same ought to have been, or in case of a Return made as aforesaid, by reason of the Omission of the Officer to make a Return pursuant to the Provisions of this Act, it shall and may be lawful for the said Commissioners of Excise, and

Errors in Officers Returns may be amended;

and if Distiller overcharged, Commissioners to make Allowance;

and if Return less than it ought to be, Commissioners to give Notice to Distiller of Deficiency;

and they are hereby required to give Notice to such Distiller of the Amount of the Duty contained in such Return so made as aforesaid, by reason of the Omission of a Return in pursuance of the Provisions of this Act, or of the Deficiency of the Duty in consequence of such erroneous Return; and if such Distiller shall not, within One Calendar Month after such Notice, shew sufficient Cause to such Commissioners of Excise, why he should not be charged with and pay the Sum contained in such Return or such Deficiency, it shall be lawful for the said Commissioners of Excise to order a Return to be made to the Collector of the District within which such Distillery is situate, of the Amount of such Duty or Deficiency, and the Duty specified in such Return shall be a Surcharge on such Distiller; and if such Distiller shall not upon Demand or within Ten Days next after, pay the full Amount of such Duty so surcharged, such Distiller shall forfeit the Sum of Ten Pounds and a Sum equal to Double the Amount of Duty which shall be so returned and surcharged: Provided that no such Return shall be a Surcharge on any Distiller, unless it shall have been made, and the Amount thereof demanded, within Nine Calendar Months after the Date of the original Return, or after the Expiration of the Ten Days within which the same ought to have been made.

and if no Cause within One Month, new Return and Duty charged;

and if not paid within Ten Days after Demand, Penalty 10l.

Return not to be a Surcharge if not made and Amount demanded within Nine Months.

LX. And be it further enacted, That whenever any Distiller licensed under this Act, shall by any Fatality or unavoidable Accident have been prevented from distilling any Wash or Pot Ale within the Time prescribed by this Act, it shall and may be lawful for the Commissioners of Inland Excise and Taxes in *Ireland*, on Proof made to their Satisfaction, that the Fatality or Accident was unavoidable, and not owing to any Default or Negligence, to abate any Charge of Double Duty which may have been made on such Distiller in respect of such Wash or Pot Ale not having been distilled within the Time aforesaid; and also to make any proportionate Allowance to any Distiller, in Consideration of any Loss by any Fatality or unavoidable Accident, proved as aforesaid, by which any Wash, Pot Ale, Low Wines, Singlings or Spirits, shall have been destroyed; and also to abate the Quantity of Spirits wherewith any Distiller shall be chargeable by virtue of this Act in any Period of Four Weeks, in Consideration of any Fatality or unavoidable Accident, proved as aforesaid, by which such Distiller shall have been prevented working in such Period of Four Weeks: Provided always, that every such Abatement and Allowance be first approved of by the Commissioners for executing the Office of Lord High Treasurer of *Ireland*, and that no such Abatement or Allowance shall be made to any Distiller who shall have made any Insurance against Loss to be sustained by any such Fatality or Accident, without regard being had to the Amount receivable under such Insurance.

In case of Accidents Commissioners of Excise on Proof and with Approbation of Treasury, may make Allowance.

Decrease and Stock of Spirits.

LXI. And be it further enacted, That in every Case where the Stock of Spirits in the Stores of any such Distiller shall be less than the Quantity of Spirits which, by the Stock Account kept by the Officer of Excise, ought to be in such Stores, every such Distiller for every Time such Decrease shall appear, shall forfeit the Sum of Ten Shillings for every Gallon of Spirits which shall be so deficient.

Penalty 10s. per Gallon.

Minute Books to be kept in Distilleries.

LXII. And be it further enacted, That in the Distillery of every such Distiller there shall be safely kept such Minute Books as shall be delivered to such Distiller by the Gauger or Surveyor in Charge of such Distillery,

in which Books any Officer or Officers shall from Time to Time make true Entries of the Times when they shall respectively visit such Distillery, and of all such other Particulars relative to the State and Condition of such Distillery as such Officers shall find expedient and necessary, or as shall be directed by any superior Officer; and such Distiller shall within Three Days after the Twenty-fifth Day of *December*, the Twenty-fifth Day of *March*, the Twenty-fourth Day of *June*, and Twenty-ninth Day of *September* respectively in every Year, deliver up such Books to the Surveyor of Excise then in Charge of such Distillery; and in case any Distiller to whom such Book shall be tendered by any Officer of Excise shall refuse to receive the same, or having received the same shall wilfully tear, deface, obliterate or alter such Book or any Entry therein, or cause the same to be torn, defaced, obliterated or altered, or shall make or cause to be made any Entry therein, or in case any Distiller or any Person employed in the Distillery of such Distiller, shall at any Time when required by any Officer of Excise, neglect or refuse to produce such Book, or shall neglect to deliver such Book at the Times aforesaid to the Surveyor of Excise, such Distiller shall for every such Offence forfeit the Sum of Fifty Pounds.

Officer to make Entries.

Any Distiller within Time herein to deliver the Book to Surveyor.

Penalty 50*l.*

LXIII. And be it further enacted, That if any such Distiller shall send out any Spirits in any less Quantity than Five Gallons, or without being accompanied by a legal Permit, every such Distiller shall forfeit for every such Offence the Sum of Fifty Pounds, and all such Spirits, and the Casks or Vessels containing the same, shall be forfeited, and shall and may be seized.

Spirits sent out less than Five Gallons without Permit, Penalty 50*l.* and Spirits and Vessels forfeited.

LXIV. And be it further enacted, That in all Cases where any Duties payable under this Act by any such Distiller, shall be unpaid at the Time when such Duties are by this Act made due and payable, it shall be lawful for the Collector of Excise, or other chief Officer in Charge of the Collection of the District in which the Distillery of such Distiller shall be situate, by Warrant under his Hand and Seal, to empower any Person or Persons to take and distrain all Spirits, and all Stills, Still-heads and Worms, and all Coppers, and other Vessels and Utensils for distilling, used in any such Distillery, and all Malt, Corn, and other Materials for distilling, and to cause the same to be sold by publick Auction; and if after Payment of all Duties and Arrears of Duties due from such Distiller, together with the Costs and Expences of such taking, distraining, and Sale, there shall be any Surplus of the Produce arising from the Sale thereof, such Surplus shall be forthwith tendered and paid to such Distiller or his Representatives: Provided always, that when any Spirits shall be so taken and distrained, it shall and may be lawful for such Distiller or his Representatives, at any Time or Times before the Day appointed for the Sale thereof, to obtain Permits for conveying all or any Part of such Spirits, upon his or their paying to the Collector or other chief Officer, towards discharging the Duties so due and payable, the real Value of such Spirits as he or they shall desire to remove, and the same may be removed accordingly, and a proper Permit or proper Permits, shall on due Application be given for the same, in like Manner as if no Distress had been made.

Collector empowered to distrain for Duties.

Surplus of Produce of Sale to be paid to Distiller.

Distiller may before Day of Sale obtain Permits for Spirits on Payment of Value.

LXV. And be it further enacted, That all Stills, Still-heads and Worms and all Coppers, and all other Vessels and Utensils for distilling, having been used in any Distillery, by what Title or Conveyance soever the same shall

Stills, &c. liable to Duties and Penalties.

shall be claimed, or into whose Hands the same shall afterwards come, shall be liable and subject to, and are hereby charged with all Debts due to the Crown, and Duties of Excise which shall be in Arrear and owing by any Person, for any Spirits distilled or made within such Distillery, and shall also be subject to the Payment of all such Penalties as shall have been incurred by any Person who shall have occupied or used such Distillery, for any Offence against this Act; and it shall be lawful in all Cases to levy such Debts, Duties, Penalties and Forfeitures, by Distress and Sale of such Utensils, as it would be lawful to do in case the Person owing such Debts and Duties, or incurring such Penalties and Forfeitures, was at the Time the real Proprietor of such Utensils.

Unlicensed Distillers declared guilty of a Misdemeanor, and punishable accordingly; and for the Second Offence, shall be transported.

LXVI. And be it further enacted, That if any Person in *Ireland* shall make use of any Still, Still-head or Worm, for distilling, or shall make or distil any Low Wines, Singlings or Spirits, or shall brew, make or ferment 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, every such Person 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 the First Offence, as may by Law be inflicted on Persons guilty of Misdemeanors, and for the Second Offence to sentence such Person so convicted to be transported for the Term of Seven Years.

Recovery and Application of Penalties as under Irish Excise Act, 14 & 15 C. 2. c. 8. and subsequent Acts.

LXVII. And be it further enacted, That all Penalties and Forfeitures under this Act, shall be raised, levied, collected, paid, 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 as are appointed, directed, and expressed for the raising, collecting, paying, levying and managing any Duties, 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'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 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 Years of His late Majesty King *Charles* the Second, or any other Act or Acts as aforesaid is provided.

LXVIII. 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.