

ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. CXX.

An Act to amend 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*. [23d *July* 1814.]

WHEREAS it is expedient to alter and amend ſeveral Acts relating to the Revenue of Cuſtoms and Exciſe in *Ireland*: Be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That from the Commencement of this Act all and every the Clauſes, Proviſions, and Regulations contained in Two ſeveral Acts, one made in the Forty-eighth Year of His preſent Majeſty's Reign, intituled *An Act for making perpetual ſeveral Acts for the better Collection and Security of the Revenues of Cuſtoms and Exciſe in* Ireland, *and for preventing Frauds therein; and to make further Proviſion for the Security of the ſaid Revenues, and for the Execution of the ſeveral Acts relating thereto*; and the other made in the Forty-ninth Year of His ſaid Majeſty's Reign, intituled *An Act to make further Proviſion for the 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, which in any Manner relate to or concern the Proceedings to or on the Trial of any Complaint or Information before the

Proviſions of 48 G. 3. c. 62. 49 G. 3. c. 116. relating to Information before Commiſſioners of Cuſtoms, &c. for Offences againſt the Revenue Laws repealed, and all Complaints ſhall be proceeded on

according to the Regulations of former Laws.

the Commiſſioners of Cuſtoms and Port Duties, or the Commiſſioners of Inland Exciſe and Taxes, and their Sub-Commiſſioners reſpectively, for any Offence againſt any Act or Acts relating to the Revenues, Matters, and Things under the Management of the Commiſſioners reſpectively, or to the Adjournment of the Trial of any ſuch Complaint or Information, or to the bringing, filing, or exhibiting of any ſuch Complaint or Information, or to the diſcharging of the ſame, ſhall be and the ſame are hereby repealed; and that every ſuch Complaint or Information, and all Matters relating thereto, ſhall and may be exhibited, proceeded upon, heard, tried, and determined under the Rules, Regulations, and Proviſions of any Act or Acts in force in *Ireland*, on or immediately before the paſſing of the ſaid recited Act of the Forty-eighth Year aforeſaid, and as if the ſaid recited Acts of the Forty-eighth and Forty-ninth Years aforeſaid, or either of them, had not been made.

But Officers may act as Sub-Commiſſioners, and in Proceedings relating to Shipping the Entry ſhall be made in the Cuſtoms in ſtead of the Exciſe.

II. Provided always, and be it enacted, That nothing in this Act contained ſhall be conſtrued to alter or repeal ſo much of the ſaid recited Act of the Forty-ninth Year aforeſaid, as relates to or concerns any Officer ſitting or acting as a Sub-Commiſſioner in any Cauſe wherein he is intereſted, or as provides that whenever by any Act or Acts it is or ſhall be required that any Claim, Entry, or other Proceeding ſhall be made, filed, or entered, or had in or at the Exciſe Office of the Diſtrict relative to any Matter or Thing whatſoever, every ſuch Claim, Entry, or other Proceeding which ſhall relate to Shipping or Navigation, or to any Matters or Things under the Management and Juriſdiction of the Commiſſioners of Cuſtoms and Port Duties, ſhall be made, filed, entered, or had in the Office of the Collector of the Cuſtoms of the Port or Diſtrict inſtead of the Exciſe Office of ſuch Diſtrict.

Documents ſigned by Three Commiſſioners inſtead of Four ſhall be held legal, and need not be witneſſed by the Secretary.

III. And whereas under and by virtue of certain Proviſions contained in certain Acts of Parliament in force in *Ireland*, relating to the Revenue of Exciſe, various Documents, Matters, and Things are directed and required to be ſigned, done, executed, or performed by Four or more of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, and certain of the ſaid Documents, Acts, Matters, or Things to be witneſſed by the Secretary to the Commiſſioners of Exciſe, and which Proviſions have produced Inconvenience, and it is expedient to remedy the ſame; be it therefore enacted, That all and every Document, Act, Matter, or Thing relating to the Revenue of Exciſe or Taxes which ſhall be ſigned, done, executed, or performed reſpectively by any Three of the Commiſſioners of Inland Exciſe and Taxes for the Time being, ſhall be held and conſidered as legal, valid, and effectual to all Intents and Purpoſes whatſoever, and without the ſame being witneſſed by the Secretary to the Commiſſioners of Exciſe, any Thing contained in any Act or Acts to the contrary in anywiſe notwithſtanding.

No Fee to be taken for granting Permits notwithſtanding the Act 40 G. 3.

IV. And be it further enacted, That from and after the Commencement of this Act it ſhall not be lawful for any Officer of His Majeſty's Revenue of Cuſtoms or Exciſe to aſk, demand, or receive any Fee or Reward for granting or iſſuing of any Permit for the Conveyance and Protection of any Exciſeable Goods in *Ireland*, nor ſhall any Fee or Reward be payable for the ſame; any Thing in an Act made in the Parliament of *Ireland* in the Fortieth Year of His preſent Majeſty's Reign, intituled *An Act for*

better regulating the iſſuing and granting of Permits and Certificates for the Conveyance and Protection of certain Exciſeable Goods therein mentioned, and to prevent Frauds by Dealers in or Retailers of ſuch Goods, or in and by any other Act or Acts to the contrary notwithſtanding.

Certificate of, any Merchant not ſufficient to protect Goods, or prevent the Neceſſity of of a Permit for the Removal.

V. And be it further enacted, That from and after the Commencement of this Act, the Certificate of any importing Merchant for any Goods whatever which ſuch importing Merchant ſhall ſell to any Perſon or Perſons reſiding within the ſame Port or Place where ſuch Merchant may have imported ſuch Goods, ſhall not have any Effect to protect any Goods within ſuch Port or Place, or to prevent the Neceſſity of a Permit or Permits for the Removal of ſuch Goods within ſuch Port or Place, it being the true Intent and Meaning of this Act, that a proper Permit or Permits ſhall be taken out for the Removal of ſuch Goods, any Thing in the ſaid laſt recited Act made in the Parliament of *Ireland* in the Fortieth Year aforeſaid of the Reign of His preſent Majeſty, or in any other Act or Acts to the contrary notwithſtanding: Provided always, that nothing herein contained ſhall affect or take away the Right of proſecuting, ſuing for, recovering, and levying any Fine, Penalty, or Forfeiture, which ſhall or may have been incurred under the ſaid recited Act of the Fortieth Year aforeſaid, for or in reſpect of any ſuch Certificate which ſhall have been given on or before the Commencement of this Act.

Inſtead of the Bond required by 53 G. 3. c. 60. from Tanners, the Bond herein mentioned ſhall be taken.

VI. And whereas by an Act made in the laſt Seſſion of Parliament, intituled *An Act for the better Collection of the Duties on Hides and Skins tanned or dreſſed in Oil, and on Vellum and Parchment made in* Ireland, *and for preventing Frauds on His Majeſty's Revenue therein*, it is amongſt other Things enacted, that no Licence ſhall be granted to keep a Tan Yard or Tan Pit, or to tan Leather with Bark, unleſs the Perſon requiring the ſame ſhall with Two ſufficient Sureties have executed a Bond to His Majeſty in a penal Sum after the Rate of Fifty Pounds for every One hundred Cubic Feet of the Pits or Vats in the Tan Yard of ſuch Perſon chargeable under the ſaid Act, conditioned to pay all ſuch Sums of Money as by virtue of the ſaid Act or any other Act or Acts in force in *Ireland*, ſuch Tanner ſhould be charged with, and alſo to pay and ſatisfy all Penalties to which ſuch Tanner ſhould be liable under the ſaid Act, or any other Act or Acts in force in *Ireland*: And whereas it is not expedient to require Tanners to give Security to the Amount directed by the ſaid recited Act: Be it therefore enacted, That from and after the Commencement of this Act, inſtead of the Security by the ſaid Act ſo required, every Tanner ſhall be bound to execute a Bond to His Majeſty in the penal Sum of Fifty Pounds for every One thouſand Cubic Feet of the Pits or Vats in the Tan Yard of ſuch Perſon, and ſo in Proportion for any Quantity or leſs Number of Cubic Feet of the Pits or Vats in ſuch Tan Yard, conditioned to pay all Sum and Sums of Money as by any Law now in force, or which ſhall hereafter be in force in *Ireland*, ſuch Tanner ſhall be charged or chargeable with, and alſo to pay and ſatisfy all Penalties which ſuch Tanner ſhall be liable to, under any Act or Acts in force, or which ſhall hereafter be in force in *Ireland*; and no Licence ſhall be granted to keep a Tan Yard or Tan Pit, or to tan Leather with Bark unleſs the Perſon requiring the ſame ſhall with Two ſufficient Sureties have executed ſuch Bond to His Majeſty, His Heirs and Succeſſors.

VII. And

The Drawback allowed under 53 G. 3. c. 60. ſhall in future be paid by the Collector of Exciſe.

VII. And whereas by the ſaid laſt-recited Act of the Fifty-third Year aforeſaid, it is amongſt other Things directed, that the Drawback of any of the Duties chargeable on Hides and Skins and Pieces of Hides and Skins tanned in *Ireland*, or any Manufacture of ſuch tanned Hides or Skins, or any Hides or Skins dreſſed in Oil in *Ireland*, or any Manufacture thereof, or on any Vellum or Parchment made in *Ireland*, which ſhall be exported when allowed, ſhall be paid by the Collector of the Port from which ſuch Goods ſhall be exported: And whereas it is expedient that ſuch Drawback ſhould be paid by the Collector of Exciſe, and not by the Collector of the Port; be it therefore enacted, That all ſuch Drawbacks when allowed ſhall be paid by the Collector of Inland Exciſe and Taxes of the Diſtrict from which ſuch Goods ſhall have been or ſhall be exported under ſuch Rules and Regulations as are by Law required in caſe of Drawbacks on the Exportation of Goods in reſpect of any internal Duty of Exciſe paid thereon.

Raw or unmalted kiln-dried Barley mixed with any other Grain malted or unmalted found in any Brewery ſhall be forfeited.

VIII. And, for the better preventing the Uſe of raw or unmalted Corn by Brewers in *Ireland*, be it further enacted, That it ſhall not be lawful for any Brewer to have in his or her Brewery, or in any Part of the Premiſes connected with his or her Brewery, any raw or unmalted kiln-dried Barley or Bere mixed or unmixed with any other Corn or Grain malted or unmalted; and that all raw or unmalted kiln-dried Barley or Bere mixed or unmixed with any other Corn or Grain malted or unmalted, which ſhall be found in ſuch Brewery or Premiſes, together with all Sacks, Veſſels, or Packages, in which ſuch raw or unmalted kiln-dried Barley or Bere mixed or unmixed with any other Corn or Grain malted or unmalted ſhall be contained, ſhall be forfeited and may be ſeized by any Officer or Officers of Exciſe or Cuſtoms.

Bond taken from Brewers to expreſs in the Condition that no unwholeſome Ingredients ſhall be uſed.

IX. And for the further preventing the Uſe of raw or unmalted Corn, and of any deleterious or unwholeſome Ingredients by Brewers in *Ireland*; be it enacted, That from and after the Commencement of this Act no Licence ſhall be granted to any Perſon in *Ireland* to brew Strong Beer, Porter, or Ale, or Small Beer, for Sale, unleſs in the Bond required to be entered into by ſuch Brewer under and by virtue of an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled *An Act to ſecure the Payment of the Duties on Licences granted to Perſons in* Ireland *dealing in Exciſeable Commodities*, there be inſerted a Condition that ſuch Brewer ſhall not uſe any raw or unmalted Corn, nor any Vitriol, Quaſſia, Coculus Indicus, Grains of Paradiſe, Guinea Pepper, Opium, or any other Ingredient whatſoever, which ſhall poſſeſs any deleterious or unwholeſome Quality, in brewing any Strong Beer, Porter, Ale, or Small Beer; and that no ſuch Licence ſhall be granted to any Perſon in *Ireland*, unleſs and until the Perſon or Perſons to whom or on whoſe Behalf ſuch Licence ſhall be granted, or ſome One of them, being the acting Partner or Perſon concerned in the Brewery for which ſuch Licence ſhall be granted, ſhall make and ſign an Affidavit, or being a Quaker or Quakers, ſhall ſolemnly affirm in the Preſence of the Collector of Exciſe of the Diſtrict, who is hereby authorized and required to adminiſter ſuch Affidavit or Affirmation in the Form or to the Effect following; (that is to ſay),

Perſons taking out Licence to take the following Oath.

Oath.

'I *A. B.*, on whoſe Behalf and for whoſe Uſe, [together with *C. D. et cetera, if there are Two or more Partners*,] a Licence is required to brew Strong Beer, Porter, or Ale, [*or* Small Beer, *as the Caſe may be*] for Sale at in the County [*or* City] of do hereby ſolemnly ſwear, [*or* affirm,] That I will not directly or indirectly

'directly cauſe or permit or ſuffer, or be Party or privy to the cauſing, permitting, or ſuffering any Raw Corn, or Corn not malted and not having been charged with the Duty on Malt made in *Ireland*, nor any Vitriol, Quaſſia, Coculus Indicus, Grains of Paradiſe, Guinea Pepper, Opium, or any other Ingredient whatſoever, which ſhall poſſeſs any deleterious or unwholeſome Quality, to be uſed in the brewing or making of any Beer, Ale, or Porter, or Small Beer, or in the making or preparing of any Liquor to imitate or to reſemble, or to be mixed with, or to be uſed, ſold, or diſpoſed of, or delivered as or for Beer, Ale, Porter, or Small Beer; and that I will not ſell, diſpoſe of, ſend, or deliver, or cauſe to be ſold, diſpoſed of, ſent, or delivered to any Perſon or Perſons whatſoever, as or for Beer, Porter, Ale, or Small Beer any Liquor made or prepared from raw Corn, or Corn not malted, and not having been charged with the Duty on Malt made in *Ireland*, or in the making whereof any ſuch raw Corn, or Corn not malted, or any ſuch Vitriol, Quaſſia, Coculus Indicus, Grains of Paradiſe, Guinea Pepper, Opium, or any other Ingredient whatſoever which ſhall poſſeſs any deleterious or unwholeſome Quality ſhall have been anyway uſed; and that I will not cauſe or permit or ſuffer, or be Party or privy to the cauſing, permitting, or ſuffering any raw or unmalted Corn, ground or bruiſed, or any Vitriol, Quaſſia, Coculus Indicus, Grains of Paradiſe, Guinea Pepper, Opium, or other deleterious or unwholeſome Ingredient to be brought into or kept in the Brewery or Premiſes at the ſaid Place; and I do hereby alſo ſolemnly ſwear, [*or* affirm,] That no other Perſon or Perſons is or are concerned or engaged in the ſaid Brewery as Partners with, [except the ſaid *C. D. et cetera, as the Caſe may be.*] 'So help me GOD.'

And which Oath ſhall be in lieu and inſtead of any Oath required by any former Act or Acts in force in *Ireland*, to be made by any Brewer in *Ireland*; and if any ſuch Licence ſhall be granted to any Perſon or Perſons, by or on whoſe Behalf ſuch Oath or Affirmation ſhall not have been made, or if any Perſon or Perſons, other than ſuch as ſhall be ſpecified in ſuch Oath or Affirmation, ſhall be concerned or engaged as a Partner or Partners in the Brewery for which ſuch Licence ſhall be granted, ſuch Licence ſhall be and become forfeited, and ſhall be null and void.

In Default of Payment of Duties by Paper Makers, Diſtreſs ſhall be made.

X. And for the more eaſy Collection of the Duties payable to His Majeſty, His Heirs and Succeſſors, by Paper Makers in *Ireland*, be it enacted, That in all Caſes where any Duties payable by any Paper Makers ſhall be unpaid at the Time when ſuch Duties are or ſhall be by Law made due and payable, it ſhall and may be lawful for the Collector of Exciſe or other Officer in Charge of the Diſtrict in which ſuch Duties ſhall be charged and payable, by Warrant under his Hand and Seal to empower any Perſon or Perſons to take and diſtrain all or any Paper and Materials for making Paper, and all or any Engines, Vats, Wet Preſſes, or other Utenſils for making Paper in any Paper Mill or other Place uſed by any ſuch Paper Maker, and to cauſe the ſame to be ſold by Public Auction, giving Six Days previous Notice thereof; and if after the Payment of all Duties and Arrears of Duties due from ſuch Paper Maker together with the Coſts and Expences of ſuch taking, diſtraining, and ſale, there ſhall be any Surplus ariſing from the Sale thereof, ſuch Surplus ſhall be forthwith tendered and paid to ſuch Paper Maker or his Repreſentatives: Provided always, that when any of the Articles aforeſaid ſhall be ſo taken and diſtrained, it ſhall

and may be lawful for ſuch Paper Maker or his Repreſentatives at any Time or Times before the Time appointed for the Sale thereof, to require the ſame to be delivered up to him or them upon his or their paying to the Collector or Officer in Charge as aforeſaid, towards diſcharging the Duties ſo due and payable, together with the Coſts and Expences as aforeſaid, the real Value of ſuch Articles as he or they ſhall deſire to have delivered up, and the ſame may be delivered up accordingly.

Abatement to be made of Duty where Paper Maker is prevented by unavoidable Accident from working.

XI. And be it further enacted, That when any Paper Maker in *Ireland* ſhall by any Fatality or unavoidable Accident have been prevented from working any Engine kept by ſuch Paper Maker during the Whole or any Part of any Month for which ſuch Paper Maker ſhall by Law be chargeable with Duty, it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, on Proof on Oath made to their Satisfaction, that the Fatality or Accident was unavoidable, and not owing to any Default or Negligence, to make any proportionate Abatement of any Charge of Duty which ſhall have been returned againſt ſuch Paper Maker, for and in reſpect of the Engine which ſuch Paper Maker ſhall be ſo prevented from working, and alſo of the Duty for and in reſpect of each and every of the Vats or Wet Preſſes belonging to ſuch Engine: Provided always, that any ſuch Abatement ſhall be firſt approved of by the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland:* Provided alſo, that if any Duty chargeable by Weight on the Paper made by ſuch Paper Maker within ſuch Month as aforeſaid ſhall amount to the Sum by Law chargeable for ſuch Month, in reſpect of ſuch Engine and Vat or Wet Preſs, then and in ſuch Caſe no ſuch Abatement ſhall be made to ſuch Paper Maker.

In Informations againſt Perſons carrying on Buſineſs without Licence, Proof ſhall lie on the Perſon charged that he has obtained One.

XII. And be it further enacted, That whenever any Complaint or Information ſhall be had or proſecuted before the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or their Sub-Commiſſioners, againſt any Perſon or Perſons for carrying on any Trade, Buſineſs, or Calling, or dealing in, manufacturing or ſelling, or having, uſing, or keeping in his Poſſeſſion any Article, Matter, or Thing, for the having, uſing, or keeping whereof a Licence is or ſhall be required by Law, without having a Licence for ſo doing, in Manner required by Law, the Proof that ſuch Perſon hath obtained ſuch Licence, and had the ſame, in force at the Time of the Offence charged in ſuch Complaint or Information, ſhall lie on the Party againſt whom ſuch Complaint or Information ſhall be had or proſecuted, and it ſhall not be neceſſary for the Officer, or Perſon complaining or proſecuting ſuch Information, to prove that the Perſon or Perſons ſo complained of had not ſuch Licence, any Law or Uſage to the contrary notwithſtanding.

Exemption from Duty on Dogs, ſuch as are kept by Perſons not ſubject to Window Duty, repealed.

XIII. And be it further enacted, That from and after the Commencement of this Act, ſo much of an Act made in the Forty-eighth Year of His preſent Majeſty's Reign, intituled *An Act to grant to His Majeſty certain Duties and Taxes in* Ireland, *in reſpect of Carriages, Dogs, Fire Hearths, Horſes, Male Servants, and Windows, in lieu of former Duties and Taxes, in reſpect of the like Articles*, or of the Schedule to the ſaid Act annexed, as exempts any Dog which any Perſon ſhall keep who ſhall not be ſubject to any Duty in reſpect of Windows or Fire Hearths from the Duty on Dogs impoſed by the ſaid Act, or by the Schedule thereto annexed, ſhall be and the ſame is hereby repealed.

XIV. And

XIV. And be it further enacted, That if at any Time after the Commencement of this Act, any Perſon in *Ireland* ſhall ſue or proſecute any Action of Trover or Action on the Caſe for Damages, reſulting from the loſs or killing of, or from any Injury done to any Dog, for the having or keeping of which any Duty is by Law payable, the Plaintiff in ſuch Action ſhall not be entitled to recover any Damages whatever in any ſuch Action, unleſs he ſhall prove, that previous to the Cauſe of ſuch Action he was duly rated to and paid the ſaid Duty in reſpect of ſuch Dog, under the Proviſions of the Laws in force in *Ireland*, for granting Duties in reſpect of ſuch Dogs, or for regulating or ſecuring the Collection of the ſaid Duties.

No Action for Damages for Loſs of Dogs ſuſtained unleſs the Owner has paid the Duty.

XV. And be it further enacted, That from and after the Commencement of this Act, it ſhall not be lawful for any Perſon in *Ireland*, licenſed to keep a Still or Stills to rectify or to compound Spirits or Strong Waters, to ſell, ſend out, or deliver any Spirits or Strong Waters, in any Quantity leſs than Fifty Gallons, any Law, Uſage, or Cuſtom, to the contrary notwithſtanding; and that if any Perſon ſo licenſed to rectify or compound Spirits, ſhall ſell, ſend out, or deliver any Spirits or Strong Waters, in Quantities leſs than Fifty Gallons, all ſuch Spirits or Strong Waters, and the Caſks or Veſſels containing the ſame, ſhall be forfeited and may be ſeized; and the Perſon by whom or on whoſe Behalf the ſame ſhall be ſo ſold, ſent out, or delivered, ſhall forfeit the Sum of Fifty Pounds *Britiſh* Currency.

Rectifiers not to ſend out Spirits in leſs Quantity than 50 Gallons, on Penalty of 50l.

XVI. And be it further enacted, That from and after the Commencement of this Act, every Perſon in *Ireland* licenſed to keep a Still or Stills, to rectify or to compound Spirits or Strong Waters, ſhall within Seven Days after the laſt Day of every Calendar Month, make out and deliver at the Office of the Collector of Exciſe of the Diſtrict in which any ſuch Still or Stills ſhall be ſituate, a Return or Account of all Spirits received into the Stock of ſuch Diſtiller at any Time during ſuch Calendar Month; and alſo a Return or Account of the actual Stock of Spirits and Strong Waters in the Stock, Cuſtody, or Poſſeſſion of ſuch Rectifier or Compounder, on the laſt Day of every ſuch Calendar Month reſpectively; and every ſuch Return or Account ſhall be ſigned by ſuch Rectifier or Compounder, who ſhall ſwear to the Truth of the ſame, if required by the ſaid Collector; and every Rectifier or Compounder who ſhall neglect to deliver ſuch Monthly Returns or Accounts within the ſaid Space of Seven Days next after the End of every Calendar Month ſhall forfeit the Sum of Two hundred Pounds *Britiſh* Currency.

Rectifiers at ſtated Times to deliver to the Collector of Exciſe an Account of their Stock.

XVII. And be it further enacted, That whenever it ſhall happen that the Stock of Spirits or Strong Waters in the Stores or Poſſeſſion of any licenſed Rectifier or Compounder of Spirits and Strong Waters ſhall be leſs than the Quantity of Spirits which by the Stock Account kept by the Officer of Exciſe ought to be in the Stores or Poſſeſſion of ſuch Rectifier or Compounder, every ſuch Rectifier or Compounder for every Time ſuch Decreaſe ſhall appear, ſhall forfeit the Sum of Fifteen Shillings *Britiſh* Currency for every Gallon which ſhall be ſo deficient.

Where the Quantity ſhall be leſs than the Account kept by the Officer, the Rectifier ſhall forfeit 15s. per Gallon of the Deficiency.

XVIII. And be it further enacted, That if any Spirits ſhall be received into, or ſhall be found in the Stock or in any Still Houſe or other Place of any Rectifier or Compounder of Spirits, for which ſuch Permit for the

Spirits found in the Stock of a Rectifier without Per-

mit ſhall be forfeited, and the Rectifier ſhall forfeit 20s. for every Gallon.

Conveyance thereof as is by Law required ſhall not on Demand of any Officer be produced, or a Certificate in lieu thereof, all ſuch Spirits ſhall be forfeited, and may be ſeized, and the Rectifier or Compounder, in whoſe Stock or in whoſe Still Houſe or other Place ſuch Spirits ſhall be found, ſhall forfeit the Sum of Twenty Shillings *Britiſh* Currency, for every Gallon of ſuch Spirits for which ſuch Permit or Certificate ſhall not be produced as aforeſaid.

48 G. 3. c. 56.

XIX. And whereas by an Act made in the Forty-eighth Year of His preſent Majeſty's Reign, intituled *An Act for aboliſhing Fees received by Officers in the Service of the Cuſtoms in the ſeveral Ports of* Ireland, *and for regulating the Hours of Attendance and the Number of Holidays to be obſerved by the ſaid Officers, and certain Officers of Exciſe*, certain Proviſions were made for the aboliſhing of Fees received by all Officers of the Cuſtoms, and for the making Compenſation for the Loſs of ſuch Fees, which ſaid laſt recited Act extends to all Perſons, whether appointed by Patent or otherwiſe, acting by themſelves or others in any Office or Employment relating to His Majeſty's Cuſtoms and Port Duties in *Ireland*; and it is expedient to make further Regulations for carrying the ſaid laſt-recited Act into Execution; be it therefore enacted, That at any Time after the paſſing of this Act it ſhall and may be lawful for the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, to refer to the Commiſſioners of Cuſtoms and Port Duties in *Ireland* for the Time being, the Caſe of any Patentee or other Officer, Clerk, or other Perſon, who ſhall have held or ſhall hold any Office, whether by Patent or otherwiſe, any way relating to His Majeſty's Cuſtoms and Port Duties in *Ireland*, or who ſhall have been or ſhall be employed in the Service of the ſaid Cuſtoms at any Port in *Ireland*, who may have ſuſtained or may ſuſtain any Loſs by the aboliſhing of Fees under or in conſequence of the Proviſions of the ſaid recited Act of the Forty-eighth Year of His Majeſty's Reign, and who ſhall claim, or in the Judgment of the ſaid Lord Lieutenant or other Chief Governor or Governors, or of the Commiſſioners of Cuſtoms and Port Duties, ſhall be entitled to claim or recover any Compenſation for ſuch Loſs under or by virtue of the ſaid laſt-recited Act; and upon ſuch Reference it ſhall and may be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties for the Time being to proceed, and ſuch Commiſſioners of Cuſtoms and Port Duties are hereby authorized, empowered, and required to proceed, as ſoon as may be after ſuch Reference, to enquire into and inveſtigate the Amount of Fees received by or on Behalf of any ſuch Patentee or other Officer, Clerk, or other Perſon, or his Predeceſſor, during ſuch Period of Time as ſhall be deſcribed in ſuch Reference, and to examine on Oath ſuch Patentee, or other Officer, Clerk, or other Perſon, and his or their Deputy or Deputies, if any, and alſo any other Perſon or Perſons whatever, reſpecting the Amount of ſuch Fees, and reſpecting the Duty required to be performed by ſuch Patentee or other Officer, Clerk, or other Perſon, and reſpecting any other Matters and Things whatever, which ſhall be referred to ſuch Commiſſioners of Cuſtoms and Port Duties by ſuch Lord Lieutenant or other Chief Governor or Governors relating to or concerning ſuch Patentee or other Officer, Clerk, or other Perſon, and the Office held by him, and the Compenſation which he ſhall claim; and the ſaid Commiſſioners of Cuſtoms and Port Duties ſhall, from Time to Time without Delay, report to the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, the Particulars of ſuch Inveſtigation, and the Opinion of the ſaid Commiſſioners

Enquiry to be made into the Claims of Perſons ſuſtaining Loſſes by the aboliſhing of Fees under recited Act.

ſioners of Cuſtoms and Port Duties on every ſuch Caſe ſo referred to them in reſpect to the Matters and Things referred to be enquired into and inveſtigated, together with ſuch Obſervations as ſhall occur to them the ſaid Commiſſioners, with reſpect to the Claim of ſuch Patentee or other Officer, Clerk, or other Perſon reſpectively, or to the Office held by ſuch Patentee or other Officer, Clerk, or other Perſon reſpectively; and it ſhall be lawful for the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, to make any Order reſpecting ſuch Patentee or other Officer, Clerk, or other Perſon, and reſpecting the Office or Employment held by him, and the Compenſation to be paid to him as upon the Report of the ſaid Commiſſioners of Cuſtoms and Port Duties ſhall, by ſuch Lord Lieutenant or other Chief Governor or Governors, be thought requiſite and neceſſary; and it ſhall be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, to pay or cauſe to be paid to every ſuch Patentee or other Officer, Clerk, or other Perſon, by way of Compenſation for his Loſs of Fees, Perquiſites, and Gratuities under the ſaid recited Act of the Forty-eighth Year of His preſent Majeſty's Reign, any ſuch Sum of Money, and to any ſuch Amount annually, not exceeding the Amount which ſhall be reported by the ſaid Commiſſioners, as the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being ſhall direct, under his or their Sign Manual, counterſigned by Three or more of the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*; and every ſuch annual Payment by way of Compenſation ſhall commence from the Day whereon the Perſon for whom the ſame ſhall be directed ſhall have ceaſed to take any Fee, Perquiſite, Gratuity, or Reward, and ſhall continue during the Continuance of the Patent of any Patentee Officer, and during the Time which any Officer or Perſon, not being a Patentee, ſhall continue to hold the Office or Employment, in reſpect of which ſuch Payment by way of Compenſation ſhall be directed as aforeſaid: Provided always, that the Compenſation to be made or allowed to any ſuch Officer ſhall be made and allowed in reſpect of the Amount of any Fees received by ſuch Officer in ſuch Period before the paſſing the ſaid Act of the Forty-eighth Year as ſhall be ſpecified in ſuch Reference of the Lord Lieutenant or other Chief Governor or Governors of *Ireland*, and not under any Pretence in reſpect of the Amount of Fees received by ſuch Officer in any Year ſubſequent to the paſſing of the ſaid recited Act of the Forty-eighth Year; and provided alſo, that no Compenſation ſhall be made or allowed to any ſuch Officer in reſpect of any Sum or Sums of Money paid or allowed by ſuch Officer to any Deputy or Deputies, but only in reſpect of the clear Emoluments of ſuch Office received by ſuch Officer after the Payment of any ſuch Deputy or Deputies.

Penalty on Diſtillers charging, within any Four Weeks of Working, Stills with a greater Quantity of Low Wines than required, or diſtilling any greater Quantity of Spirits

XX. And be it further enacted, That from and after the paſſing of this Act it ſhall not be lawful for any Diſtiller in *Ireland*, within any Period of Four Weeks during which ſuch Diſtiller ſhall work or ſhall be chargeable as working any Still or Stills, to charge any ſuch Still or Stills with any greater Quantity of Low Wines or Singlings than ſuch Diſtiller is or may be required to do within any ſuch Period, by any Law in force at the Time when ſuch Diſtiller ſhall be ſo working or chargeable as working any ſuch Still or Stills, nor to make or diſtil in any ſuch Still or Stills any greater Quantity of Spirits than ſuch Diſtiller is or may be by Law chargeable with in reſpect of the Number of Gallons Content of ſuch Still or Stills, and in reſpect of the Number of Charges of Singlings or Low Wines in ſuch

than they are by Law chargeable, &c.

such Still or Stills within such Period of Four Weeks, any Thing in any Act or Acts in force in *Ireland* to the contrary in anywise notwithstanding; and that if any such Distiller shall within any such Period of Four Weeks charge any Still or Stills with any Quantity of Singlings or Low Wines than as aforesaid, or shall make or distil any greater Quantity of Spirits than as aforesaid, or if upon the Account taken by the Officer in Charge of the Distillery of such Distiller of any Wash, Pot Ale or Singlings brewed or made, or found in such Distillery within such Period of Four Weeks, such Distiller shall be chargeable by Law with a greater Quantity of Spirits than as aforesaid, the Officer in Charge of such Distillery shall charge such Distiller with double Duty for every Gallon of such Excess of Spirits, and such Distiller shall pay the said Duty, and shall also forfeit the Sum of Five hundred Pounds.

But if the Excess shall not be greater than Quantities herein mentioned, such Excess shall be only charged with the Duty, and the Distiller shall not be liable to the Penalty.

XXI. Provided always, and be it enacted, That in case any such Excess of Spirits shall not be greater than the Quantities herein-after respectively mentioned, then and in such Case such Excess shall only be chargeable with the Duty payable thereon by Law, and the Distiller in whose Distillery such Spirits shall be distilled or found, shall not be liable to the said Penalty of Five hundred Pounds for such Excess; that is to say, such Excess of Spirits distilled or made in or chargeable in respect of any Still being under Two thousand Gallons Content and not less than One thousand seven hundred and fifty Gallons, shall not be greater than Seven hundred Gallons; or in or in respect of any Still under One thousand seven hundred and fifty Gallons and not less than One thousand five hundred Gallons, shall not be greater than Six hundred and twenty Gallons; or in or in respect of any Still under One thousand five hundred Gallons and not less than One thousand two hundred and fifty Gallons, shall not be greater than Five hundred and fifty Gallons; or in or in respect of any Still under One thousand two hundred and fifty Gallons and not less than One thousand Gallons, shall not be greater than Five hundred Gallons; or in or in respect of any Still under One thousand Gallons and not less than Seven hundred and fifty Gallons, shall not be greater than Four hundred Gallons; or in or in respect of any Still under Seven hundred and fifty Gallons and not less than Five hundred Gallons, shall not be greater than Three hundred Gallons; or in or in respect of any Still under Five hundred Gallons and not less than Four hundred Gallons, shall not be greater than Two hundred Gallons; or in or in respect of any Still under Four hundred Gallons and not less than Three hundred Gallons, shall not be greater than One hundred and Fifty-five Gallons; or in or in respect of any Still under Three hundred Gallons and not less than Two hundred Gallons, shall not be greater than One hundred and fifty Gallons; or in or in respect of any Still under Two hundred Gallons and not less than One hundred Gallons, shall not be greater than One hundred Gallons; or in or in respect of any Still under One hundred Gallons and not less than Sixty-five Gallons, shall not be greater than Sixty Gallons; or in or in respect of any Still under Sixty-five Gallons and not less than Forty-four Gallons, shall not be greater than Fifty Gallons.

Distillers on giving Notice that they intend within the Period of Four Weeks

XXII. Provided also, and be it further enacted, That if any Distiller shall Six Days at the least before the Commencement of any Period of Four Weeks during which such Distiller shall work, or shall be chargeable as working any Still or Stills, give and deliver a Notice in Writing, signed by such Distiller, to the Commissioners of Inland Excise and Taxes

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in *Ireland*, and also to the Collector of the District within which the Distillery of such Distiller shall be situate, and to the Surveyor and Gauger in Charge of the Distillery of such Distiller, that such Distiller intends within the said Period of Four Weeks to distil any greater Quantity of Singlings or Low Wines than such Distiller is or may be required to do by any Law in force at the Time of such Notice, and shall specify in such Notice the Number of Charges of Singlings or Low Wines in respect of which such Distiller intends to be charged with the Duty on the Spirits produceable therefrom according to Law within such Period of Four Weeks, then and in such Case it shall be lawful for such Distiller, within such Period of Four Weeks, to charge such Still or Stills with a Quantity of Singlings or Low Wines according to the Number of Charges of Singlings or Low Wines specified and mentioned in such Notice, and no more; and such Distiller shall be chargeable with and shall pay Duty for all such Spirits as might be produced according to Law from such Number of Charges of Singlings or Low Wines within such Period of Four Weeks, whether such Still shall or shall not be charged with the whole Number of Charges of Singlings or Low Wines according to such Notice; and if such Distiller shall during such Period of Four Weeks charge any such Still or Stills with any greater Quantity of Singlings or Low Wines than according to the Number of Charges mentioned in such Notice, or shall distil in any such Still or Stills a greater Quantity of Spirits than such Distiller shall by Law be chargeable with in respect of such Number of Charges of Singlings or Low Wines, and such Excess only and no more as is herein-before provided for, or if upon the Account taken by the Officer in Charge of the Distillery of such Distiller of any Wash, Pot Ale, Low Wines, or Singlings, brewed or made or found in such Distillery within such Period of Four Weeks, such Distiller shall be chargeable by Law with a greater Quantity of Spirits than as aforesaid, the Officer in Charge of such Distillery shall charge such Distiller with double Duty for every Gallon of such Excess of Spirits, and such Distiller shall pay such double Duty, and shall also forfeit the Sum of Five hundred Pounds: Provided always, that no such Notice of any such Distiller shall be valid or effectual for the Purpose of this Act, unless the same shall be delivered to the Commissioners of Inland Excise and Taxes, and the Collector of the District as well as to the Surveyor and Gauger in charge of the Distillery of such Distiller at the Time herein-before required for that Purpose.

to distil any greater Quantity of Singlings or Low Wines than required to do by Law, may charge their Stills accordingly, without being liable to Penalty.

XXIII. And be it further enacted, That, from and after the Commencement of this Act, it shall not be lawful for any Distiller in *Ireland* to have or keep in his Distillery any Spirits of a Strength exceeding Twenty-five Degrees over Hydrometer Proof, and that if any Spirits of a greater Strength than Twenty-five Degrees over Hydrometer Proof shall be found in the Distillery of any Distiller, all such Spirits shall be forfeited, and may be seized by any Officer or Officers of Excise; and that for the Purpose of ascertaining the Strength of such Spirits the Distiller shall, before he shall pump up or remove any Spirits from the Receiver or Receivers, or other Vessel or Vessels in which such Spirits are deposited, from the Still in the Distillery of such Distiller, give Notice in Writing Six Hours at the least to the Gauger or Officer in Charge of such Distillery of the Time when such Spirits are to be pumped up or removed from such Receiver or other Vessel, which Time shall be at some Hour between Seven in the Morning and Nine in the Evening, and such Officer shall attend accordingly at the Time specified in such Notice, or

Spirits found in any Distillery of a greater Strength than 25 Degrees over Hydrometer Proof shall be forfeited.

Manner of ascertaining Strength.

within One Hour after, to gauge and aſcertain the Strength of ſuch Spirits, and ſhall take a true Gauge and try the Strength thereof, and ſhall caſt and compute the ſame at the Strength of Twenty-five Degrees over Hydrometer Proof, and ſhall keep an exact Account thereof by making Entries in the Stock Books and Minute Books of ſuch Diſtiller of the Quantity and Strength of ſuch Spirits, and of the Time when the ſame were ſo gauged as aforeſaid, and if any Spirits in the Diſtillery of any Diſtiller ſhall be pumped up or removed from any ſuch Receiver or Receivers, or other Veſſel, without ſuch Notice having been firſt given as aforeſaid, or before ſuch Spirits ſhall have been ſo gauged by ſuch Officer, the Diſtiller in whoſe Diſtillery ſuch Offences ſhall be committed ſhall forfeit the Sum of Two hundred Pounds, and all ſuch Spirits ſo pumped up or removed contrary to this Act ſhall be forfeited, and may be ſeized by any Officer or Officers of Exciſe: Provided always, that in caſe ſuch Spirits ſhall exceed ſuch Strength of Twenty-five Degrees over Hydrometer Proof by leſs than Three Degrees, ſuch Spirits ſhall not be forfeited on account of ſuch Exceſs of Strength, any Thing herein before contained to the contrary notwithſtanding.

Recovery of Penalties.

XXIV. 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 ſuch 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 Recovering 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 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 repeated and re-enacted, with the like Remedy of Appeal to and for the Party or Parties aggrieved as in and by the ſaid recited Act of the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, or any other Act or Acts as aforeſaid, is provided.

Commencement of Act.

XXV. And be it further enacted, That this Act ſhall commence and take Effect from and after the Expiration of One Calendar Month next after the paſſing thereof.

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