

ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. CXLIX.

An Act to regulate, until the End of the next Seſſion of Parliament, the Trade in Spirits between *Great Britain* and *Ireland* reciprocally.

[28th *July* 1814.]

WHEREAS by the Acts for the Union of *Great Britain* and *Ireland*, it is among other Things provided, That any Articles of the Growth, Produce, or Manufacture of either Country, which are or may be ſubject to internal Duty, or to Duty on the Materials of which they are compoſed, may be made ſubject on their Importation into each Country reſpectively from the other, to ſuch Countervailing Duty as ſhall appear to be juſt and reaſonable in reſpect of ſuch internal Duty or Duties on the Materials; and that upon the Export of the ſaid Articles from each Country to the other reſpectively, a Drawback ſhall be given equal in Amount to the Countervailing Duty payable on ſuch Articles on the Import thereof into the ſame Country from the other: And whereas by the ſaid Acts, and by other Acts of Parliament now in force, certain Countervailing Duties are chargeable on Spirits made or diſtilled in *Great Britain* on the Importation thereof into *Ireland*, and on Spirits made or diſtilled in *Ireland* on the Importation thereof into *Great Britain*, and certain Drawbacks are in certain Caſes payable on the Export of ſuch Spirits from either Country to the other reſpectively: And whereas Doubts have ariſen, whether certain of the ſaid Duties and Drawbacks are juſt and reaſonable, and how far the ſame are therefore conſiſtent with the Letter and Spirit of the ſaid Acts for the Union of *Great Britain* and *Ireland*: For Remedy whereof and to the Intent that ſuch Countervailing Duties ſhall be impoſed, ſuch

Drawbacks allowed, and such Provisions made, as shall be judged proper for putting the Trade between *Great Britain* and *Ireland*, in respect of Home-made Spirits, upon a just, fair, and equitable Footing, according to the true Meaning and Spirit of the said Acts for the Union of *Great Britain* and *Ireland*; and also, that sufficient Time may be afforded for ascertaining just and reasonable Countervailing Duties and Drawbacks, and for making such necessary Provisions as aforesaid, it is expedient that certain Drawbacks upon the Export of such Spirits from each Country to the other respectively should be suspended for a limited Time; 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 First Day of *October* One thousand eight hundred and fourteen, the Payment of all Drawbacks, except as herein-after mentioned, for or in respect of the Duty of Excise on such Spirits, on the Exportation thereof from any Part of *Great Britain* to *Ireland*, or from *Ireland* to any Part of *Great Britain* respectively, shall be suspended during the Continuance of this Act: And whereas by an Act made in the Fifty-fourth Year of His present Majesty's Reign, intituled *An Act to continue until the First Day of* July *One thousand eight hundred and fourteen, an Act made in the Forty-ninth Year of His present Majesty's Reign, to suspend the Importation of* British *or* Irish-*made Spirits into* Great Britain *and* Ireland *respectively*, reciting, that an Act was made in the Forty-ninth Year of His present Majesty's Reign, intituled *An Act to suspend the Importation of* British *or* Irish-*made Spirits into* Great Britain *or* Ireland *respectively, until the First Day of* June *One thousand eight hundred and nine*; and that by an Act made in the last Session of Parliament, intituled *An Act to continue until the Thirty-first Day of* December *One thousand eight hundred and thirteen, an Act made in the Forty-ninth Year of His present Majesty, to prohibit the Distillation of Spirits from Corn or Grain in the United Kingdom*; *and another Act made in the Forty-ninth Year of His present Majesty, to suspend the Importation of* British *or* Irish-*made Spirits into* Great Britain *and* Ireland *respectively, and to continue the Duties on Worts or Wash made from Sugar in* Great Britain, *and the Duties on Spirits made from Sugar in* Ireland; it was amongst other Things enacted, that all the Powers and Provisions of the said recited Act of the Forty-ninth Year of His Majesty's Reign (except as in the said Act of the Fifty-third Year of His Majesty's Reign is excepted) should be continued until Four Calendar Months after the Expiration of the Time which should or might be fixed under the Authority of the said Act of the Fifty-third Year of His Majesty's Reign, for prohibiting the Distillation of Spirits from Grain in *Great Britain*; and also reciting, that it was expedient that the said recited Act of the Forty-ninth Year of His Majesty's Reign should be further continued, for the Purpose of affording sufficient Time for making effectual Provisions for regulating the Intercourse between *Great Britain* and *Ireland*, in relation to Spirits, the Manufacture of either Country, it was enacted, that all the Powers and Provisions in the said Act of the Forty-ninth Year of His Majesty's Reign contained (except as in the said recited Act of the Fifty-third Year of His Majesty's Reign was excepted) should continue and be in force from and after the passing of the said Act of the Fifty-fourth Year of His Majesty's Reign, until the First Day of *July* One thousand eight hundred and fourteen: And whereas such effectual Provisions for regulating the Intercourse between *Great Britain* and *Ireland* in relation to Spirits the Manufacture

Suspension of the Drawbacks on Home-made Spirits exported from Great Britain to Ireland; and vice versâ.

54 G. 3. c. 41.

49 G. 3. c. 8.

53 G. 3. c. 7.

Further Continuance of 49 G. 3. c. 8. except as

facture of either Country, have not yet been made, and it is therefore expedient that the ſaid Act of the Forty-ninth Year of His Majeſty's Reign (except as herein-after mentioned) ſhould be further continued for the Purpoſe aforeſaid; be it therefore enacted, That all the Powers and Proviſions in the ſaid Act of the Forty-ninth Year of His Majeſty's Reign contained (except as in the ſaid recited Act of the Fifty-third Year of His Majeſty's Reign is excepted) ſhall continue and be in force, until and upon the Firſt Day of *October* One thouſand eight hundred and fourteen.

altered by 53 G. 3. c. 7. (ſuſpending the Spirit Intercourſe between Great Britain and Ireland) to 1 October 1814.

II. And be it further enacted, That there ſhall be raiſed, levied, collected, and paid, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, the following Countervailing Duties; (that is to ſay,)

Import Duty on Britiſh and Iriſh Spirits.

For every Gallon, *Iriſh* Wine Meaſure, of Spirits, which ſhall be made or manufactured in *Great Britain*, and imported or brought from thence, under or by virtue of this Act, into *Ireland*, at a Strength not exceeding that of One to Four, or Twenty-five *per Cent.* over Hydrometer Proof, an Exciſe Duty of Six Shillings and a Halfpenny, *Britiſh* Currency; and ſo in Proportion for any leſs Degree of Strength not being leſs than that of One to Ten, or Ten *per Cent.* over Hydrometer Proof:

For every Gallon, *Engliſh* Wine Meaſure, of Spirits which ſhall be made or manufactured in *Ireland*, and imported or brought from thence, under or by virtue of this Act, into that Part of *Great Britain* called *England*, at a Strength not exceeding that of One to Ten over Hydrometer Proof, an Exciſe Duty of Nine Shillings and Ten-pence Halfpenny, and ſo in Proportion for any greater Degree of Strength not exceeding that of One to Four over Hydrometer Proof:

For every Gallon, *Engliſh* Wine Meaſure, of Spirits which ſhall be made or manufactured in *Ireland*, and imported or brought from thence, under or by virtue of this Act, into *Scotland*, at a Strength not exceeding that of One to Ten over Hydrometer Proof, an Exciſe Duty of Seven Shillings and Eight-pence Farthing; and ſo in Proportion for any greater Degree of Strength not exceeding that of One to Four over Hydrometer Proof:

And for every Gallon, *Engliſh* Wine Meaſure, of Spirits which ſhall be made or manufactured in *Ireland*, and imported or brought from thence under or by virtue of this Act into *Scotland*, and from *Scotland* into that Part of *Great Britain* called *England*, at a Strength not exceeding that of One to Ten over Hydrometer Proof, an Exciſe Duty of Two Shillings and Two-pence Farthing; which ſaid Duties reſpectively ſhall be paid by the Importers of ſuch Spirits, before the Landing thereof.

III. Provided alſo, and be it enacted, That on all ſweetened or compounded Spirits, imported as aforeſaid, into *Ireland* or *Great Britain* reſpectively, the Duties aforeſaid, according to the Proportions aforeſaid reſpectively, ſhall be computed upon the higheſt Degree of Strength at which Spirits can be made.

Duties on ſweetened or compounded Spirits to be computed on the higheſt Strength at which Spirits can be made.

IV. And be it further enacted, That if any Spirits made in *Ireland* ſhall be imported or brought into *Great Britain*, at a Strength exceeding that of One to Four or Twenty-five *per Cent.* over Hydrometer Proof; or if any Spirits made in *England* or *Scotland*, reſpectively, ſhall be imported or brought into *Ireland*, of any greater Degree of Strength than that of One to Four or Twenty-five *per Cent.* over Hydrometer Proof; the ſame ſhall be forfeited, together with the Caſks or other Packages wherein the ſame ſhall

Spirits to be of a certain Strength.

shall be contained, and the same shall and may be seized by any Officer or Officers of Excise.

Duties to be under the Commissioners of Excise.

V. And be it further enacted, That such of the Duties by this Act imposed, as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of Excise in *England* for the Time being; such thereof as shall arise in *Scotland* shall be under the Management of the Commissioners of Excise in *Scotland* for the Time being; and such thereof as shall arise in *Ireland*, shall be under the Management of the Commissioners of Customs and Port Duties in *Ireland* for the Time being.

English and Scotch Drawbacks on British Spirits exported to Ireland, on account of the Duties on Malt.

VI. And be it further enacted, That on the Exportation of any Spirits made or distilled in *England* or *Scotland* respectively from Corn or Grain, under and subject to the Rules and Regulations of this Act, for Exportation to *Ireland*, or allowed by this Act to be exported to *Ireland*, and which shall be exported to *Ireland* during the Continuance of this Act, there shall be allowed and paid, as and in lieu of the Duty paid on the Malt used and consumed in the making of such Spirits respectively, the following Drawbacks; (that is to say),

Upon every Gallon of such Spirits made or distilled in that Part of *Great Britain* called *England*, and so exported, a Drawback of Eight-pence, at the Strength of One to Ten over Hydrometer Proof; and so in Proportion for any greater Degree of Strength not exceeding that of One to Four, or Twenty-five *per Cent.* over Hydrometer Proof:

And upon every Gallon of such Spirits made or distilled in *Scotland*, and so exported, a Drawback of Seven-pence, at the Strength of One to Ten over Hydrometer Proof; and so in Proportion for any greater Degree of Strength, not exceeding that of One to Four over Hydrometer Proof: And which Drawbacks respectively shall be, and are hereby required to be paid and satisfied on such Exportation; subject to all the Rules and Regulations in force in *Great Britain* respecting Drawbacks, so far as the same can or may be applied thereto.

Drawback on Irish Spirits.

VII. And be it further enacted, That on the Exportation of any Spirits made or distilled in *Ireland* from Corn or Grain malted or unmalted, which shall have been or shall be warehoused in Manner required by Law, and which shall be exported to *Great Britain* during the Continuance of this Act, there shall be allowed and paid a Drawback of Sixpence Half-penny *British* Currency upon every Gallon of such Spirits, as and in lieu of the Duty paid on the Malt used and consumed in the making of such Spirits; and which Drawback shall be, and is hereby required to be paid and satisfied on such Export, subject to all Rules and Regulations in force in *Ireland* respecting Drawbacks.

Entry to be made of Spirits imported from either Country, and Import Duty to be paid, and the Spirits landed in 30 Days, or forfeited.

VIII. And be it further enacted, That the Proprietor or Proprietors, Importer or Importers, Consignee or Consignees of any Spirits made or manufactured in *Great Britain*, and imported from thence into *Ireland*, or made or manufactured in *Ireland*, and imported from thence into *Great Britain*, within Thirty Days next after the Arrival of the Ship or Vessel wherein any such Spirits shall be so imported, within the Port in that Part of the United Kingdom into which such Spirits shall be imported, shall make due Entry with the Collector of Excise of the said Port in *Great*

Britain, and with the Collector of the Cuſtoms of the ſaid Port in *Ireland*, of all ſuch Spirits on board ſuch Ship or Veſſel, belonging to ſuch Proprietor or Proprietors, Importer or Importers, Conſignee or Conſignees, and ſhall then or before ſatisfy and pay the Import Duties of Exciſe by this Act impoſed, for or in reſpect of ſuch Spirits, and land the ſame; and if ſuch Proprietor or Proprietors, Importer or Importers, Conſignee or Conſignees, ſhall neglect or refuſe to make ſuch Entry, or to pay ſuch Duties, or to land ſuch Spirits within ſuch Thirty Days, all ſuch Spirits ſhall be forfeited, together with the Caſks and Packages containing the ſame, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and the Commiſſioners of Exciſe in *England*, *Scotland*, or *Ireland* (as the Caſe may require), or any Three or more of them reſpectively, ſhall cauſe all ſuch Spirits to be publicly ſold to the beſt Bidder, at ſuch Places as they reſpectively ſhall think proper, for and towards ſatisfying the Import Duties by this Act impoſed for or in reſpect of ſuch Spirits, and the Overplus (if any) ſhall be applied to and for the Benefit of the Officer or Officers of Exciſe who ſhall ſeize the ſame; and in caſe the Money ariſing from ſuch Sale of ſuch Spirits ſhall not be ſufficient to ſatisfy, or ſhall barely ſatisfy the ſaid Import Duties, then and in ſuch Caſe, the Officers of Exciſe who ſhall ſeize ſuch Spirits, ſhall be rewarded in ſuch Manner as the ſaid reſpective Commiſſioners of Exciſe ſhall think proper, ſuch Reward not exceeding One Shilling *per* Gallon, and to be in lieu of all other Allowances.

Commiſſioners to cauſe ſuch Spirits to be publicly ſold to ſatisfy the Duty, and the Overplus after to be paid to the Officer.

The Commiſſioners may reward the Officers not exceeding 1s. per Gallon, if there be no Overplus.

IX. And be it further enacted, That in all Entries ſo to be made of any Spirits made or manufactured in *Great Britain* and imported from thence into *Ireland*, or made or manufactured in *Ireland* and imported from thence into *Great Britain*, the Number of Caſks and other Packages containing ſuch Spirits, with the particular Numbers and Marks of each of them on board of each reſpective Ship or Veſſel in which the ſame ſhall be ſo imported, ſhall be inſerted, on Pain for every Neglect or Refuſal thereof to forfeit all ſuch Spirits with the Caſk or other Package wherein the ſame ſhall be contained, and the ſame ſhall and may be ſeized by any Officer or Officers of Exciſe.

The Number of Caſks, and the particular Number and Mark of each, to be inſerted in the Import Entries.

X. And be it further enacted, That no Spirits made in *Great Britain* ſhall be imported or brought into *Ireland*; nor ſhall any Spirits made in *Ireland*, be imported or brought from thence into *Great Britain*, in any Ship, Veſſel, or Boat of any leſs Burthen than Seventy Tons, or in any Caſk or Package which ſhall not contain One hundred Gallons of ſuch Spirits at the leaſt, on Pain of Forfeiture of all ſuch Spirits as ſhall be ſo removed or carried, or imported or brought, contrary to any or either of the Prohibitions aforeſaid, together with the Caſks or Packages containing ſuch Spirits; and the Ship, Veſſel, or Boat, Horſes, Cattle, and Carriages employed in ſuch Importation, Removal, or Carriage thereof, and ſuch Spirits, Caſks, Packages, Ship, Veſſel, Boat, Horſes, Cattle, and Carriages ſhall and may be ſeized by any Officer or Officers of Exciſe.

No Britiſh Spirits to be ſent from thence to Ireland, or Iriſh Spirits from Ireland to Great Britain, in Veſſels of leſs than 70 Tons, or in any Caſk containing leſs than 100 Gallons.

XI. And be it further enacted, That when any Spirits made or manufactured in *Great Britain* ſhall be exported from thence to *Ireland*, or when any Spirits made or manufactured in *Ireland* ſhall be exported from thence to *Great Britain*, the ſame ſhall be accompanied with a Permit from the proper Officer of Exciſe; or in Default thereof, ſuch Spirits, with the Caſks and Packages containing the ſame, ſhall be forfeited, and

Export Spirits imported from Great Britain to Ireland, and vice verſâ, to be accompanied by a Permit.

Spirits not liable to Seizure for a ſmall Deficiency in the Gauge by Accident.

ſhall and may be ſeized by any Officer or Officers of Exciſe: Provided always nevertheleſs, that no ſuch Spirits ſhall be liable to Seizure for or on account of any ſmall Difference or Deficiency in the Gauge of ſuch Spirits at the Time of their Arrival in Port, when the ſame ſhall be proved to have been occaſioned by Accident and without Fraud.

Counterparts of Permits for exporting Spirits from Great Britain to Ireland, or viceverſâ, to be tranſmitted by the Commiſſioners of Exciſe in one Country to the Commiſſioners of Exciſe in the other.

XII. And be it further enacted, That the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively ſhall, within the Space of One Month after the Time of granting any Permit for the Removal of any ſuch *Britiſh*-made Spirits from any Port or Place in *England* or *Scotland* reſpectively, to any Port or Place in *Ireland*, tranſmit the Counterpart of ſuch Permit, or cauſe the ſame to be tranſmitted to the Commiſſioners of Exciſe in *Ireland*; and the Commiſſioners of Exciſe in *Ireland* ſhall, within the like Space of Time after the Time of granting any Permit for the Removal of any ſuch *Iriſh*-made Spirits from any Port or Place in *Ireland* to any Port or Place in *Great Britain*, tranſmit a Counterpart of ſuch Permit, or cauſe the ſame to be tranſmitted to the Commiſſioners of Exciſe in *England* or *Scotland* (as the Caſe may require), in order that the ſaid Commiſſioners in *England*, *Scotland*, or *Ireland* (as the Caſe may require), may and they reſpectively are hereby directed and required to cauſe ſome proper Officer or Officers to examine and check therewith the Permit by which ſuch Spirits ſhall have been removed as aforeſaid; and alſo, in order that a further Check may be had upon the Removal of ſuch Spirits, a Duplicate of the Clearance of the Ship or Veſſel in or on board which ſuch Spirits ſhall be exported, ſhall be forthwith tranſmitted to the proper Officer or Officers of the Cuſtoms at the Port in *Ireland* or *Great Britain* (as the Caſe may require) where ſuch Spirits are intended to be landed; and ſuch Officer or Officers is and are hereby authorized and required to compare the ſame with the Spirits on their Arrival.

Iriſh Spirits to be warehouſed on landing in Great Britain, and to be reduced to the Engliſh Diſtillers ſending-out Strength.

XIII. And be it further enacted, That the Proprietor or Proprietors, Importer or Importers, Conſignee or Conſignees of any Spirits made or manufactured in *Ireland*, and imported from thence into *Great Britain*, under or by virtue of this Act, ſhall immediately on the landing thereof carry and convey the ſame, or cauſe the ſame to be carried or conveyed to and put into ſuch Warehouſe or Warehouſes for that Purpoſe provided, (at the Charge of ſuch Proprietor or Proprietors, Importer or Importers, or Conſignee or Conſignees), as ſhall be approved of by the Commiſſioners of Exciſe, or any Three or more of them in *England* or *Scotland* reſpectively, as the Caſe may require; and ſuch Proprietor or Proprietors, Importer or Importers, Conſignee or Conſignees, ſhall, before he, ſhe, or they ſhall remove or be entitled to any Permit for the Removal of any ſuch Spirits from or out of ſuch Warehouſe, give to the proper Officer of Exciſe Notice in Writing to attend at ſuch Warehouſe or Warehouſes between the Hours of Seven in the Morning and Four in the Afternoon, for the Purpoſe of ſeeing ſuch Spirits reduced as herein-after mentioned; and ſuch Proprietor or Proprietors, Importer or Importers, Conſignee or Conſignees, ſhall immediately on ſuch Officers Attendance, or within Half an Hour then next following, reduce in the Preſence of ſuch Officer all ſuch Spirits intended to be removed to the Strength of One to Ten over Hydrometer Proof; and if ſuch Proprietor or Proprietors, Importer or Importers, Conſignee or Conſignees, ſhall neglect or refuſe to give ſuch Notice, or to reduce ſuch Spirits in Manner aforeſaid, all ſuch Spirits ſhall be

be forfeited, together with the Caſks containing the ſame: Provided always nevertheleſs, that no leſs Quantity than One Caſk, containing One hundred Gallons of ſuch Spirits at the leaſt, ſhall be reduced at any one Time.

Permits to be allowed Rectifiers, at the Rate of 150 Gallons for every 100 Gallons of Iriſh Spirits received or made at One to Ten.

XIV. And be it further enacted, That there ſhall be allowed to the Rectifiers and Compounders of Spirits in that Part of *Great Britain* called *England*, Permits for the ſending out any Number of Gallons, not exceeding the Rate or Proportion of One hundred and fifty Gallons of *Britiſh* Brandy, rectified *Britiſh* Spirits or Compounds, for every One hundred Gallons of ſuch *Iriſh* Spirits which they reſpectively ſhall have received, of the Strength of One to Ten over Hydrometer Proof.

Limitation to Warehouſed Spirits.

XV. And be it further enacted, That from and after the ſaid Firſt Day of *October* One thouſand eight hundred and fourteen, and during the Continuance of this Act, it ſhall not be lawful for any Perſon to export, or enter, or ſhip for Exportation, from any Port or Place in *Ireland* to any Part of *Great Britain*, any Spirits made or diſtilled in *Ireland*, except ſuch Spirits as ſhall have been or ſhall be ſecured in Warehouſes in *Ireland*, without Payment of the Duty of Exciſe payable in *Ireland* thereon, according to the ſeveral Acts in force in *Ireland* at the Time of the paſſing of this Act, for regulating the making, diſtilling, and warehouſing of ſuch Spirits in *Ireland*; and that all ſuch Spirits ſhall be entered and ſhipped for Exportation from *Ireland*, directly from and out of ſuch Warehouſes only; and in caſe any Spirits ſhall be exported or entered or ſhipped for Exportation from any Port or Place in *Ireland*, to or for any Part of *Great Britain*, other than ſuch Spirits as are hereby permitted to be ſo exported, or in any other Manner than is hereby directed, ſuch Spirits ſo unlawfully exported, or entered or ſhipped for Exportation, together with the Caſks and Packages containing the ſame, and alſo the Ships, Boats, or Veſſels, on board which the ſame ſhall be laden or exported, ſhall be forfeited, and may be ſeized by any Officer or Officers of Cuſtoms or Exciſe; any Act or Acts, Uſage or Cuſtom, to the contrary notwithſtanding.

Strength of Spirits to be aſcertained before warehouſed in Ireland.

XVI. And be it further enacted, That from and after the ſaid Firſt Day of *October* One thouſand eight hundred and fourteen, and during the Continuance of this Act, no Spirits made or diſtilled in *Ireland*, ſhall be permitted or allowed to be received into any ſuch Warehouſe or Warehouſes, unleſs on the Delivery thereof for the Removal to ſuch Warehouſe or Warehouſes, the Quantity and Strength of each and every Caſk or other Package thereof, and the full Capacity or Content of each ſuch Caſk or other Package ſhall have been taken and aſcertained by the proper Officer or Officers of Exciſe by the Hydrometer called *Clarke's Hydrometer*, at the Diſtillery where the ſame ſhall have been made and diſtilled; nor unleſs ſuch Quantity, Strength, Size, and full Content or Capacity, together with the Marks and Numbers, or Mark and Number of each ſuch Caſk or other Package, ſhall be ſpecified in, or indorſed on the Permit, to authorize the Removal of ſuch Spirits from the ſaid Diſtillery to ſuch Warehouſe as aforeſaid; and if on the Arrival or Receipt of any ſuch Spirits at ſuch Warehouſe, any Deficiency ſhall be diſcovered or found by the proper Officer or Officers of Exciſe, in the Strength or Quantity of any ſuch Spirits, below the Strength or Quantity of ſuch

Spirits ſpecified in or indorſed on any ſuch Permit, then and in every ſuch Caſe, ſuch Spirits, together with the Caſk or other Package containing the ſame, ſhall be forfeited, and the ſame reſpectively ſhall and may be ſeized by any Officer or Officers of Exciſe in *Ireland*.

Strength of Iriſh Spirits to be tried before delivered out for Exportation.

XVII. And be it further enacted, That from and after the ſaid Firſt Day of *October* One thouſand eight hundred and fourteen, and during the Continuance of this Act, no ſuch Spirits made or diſtilled in *Ireland*, ſhall be delivered from or out of any ſuch Warehouſe for Exportation to any Part of *Great Britain*, unleſs the Strength thereof ſhall on ſuch Delivery have been taken and aſcertained by the proper Officer or Officers of Exciſe, by the ſaid Hydrometer commonly called *Clarke's Hydrometer*; and ſuch Officer or Officers ſhall give and grant to the Exporter thereof a Certificate in Writing, in which ſuch Officer or Officers ſhall certify the Strength of the Spirits contained in each and every Caſk or Package, together with the Size or full Content or Capacity of ſuch Caſk or Package, and the Marks and Numbers or Mark or Number thereof, and the Quantity of ſuch Spirits contained therein; and ſuch Certificate ſhall accompany ſuch Spirits to the Port or Place in *Great Britain* to which ſuch Spirits ſhall be conſigned or ſent: And if on the Arrival or Landing of any ſuch Spirits at ſuch Port or Place in *Great Britain*, any Deficiency ſhall be diſcovered or found by the proper Officer or Officers of Exciſe in the Strength or Quantity of ſuch Spirits, below the Strength or Quantity thereof ſpecified in ſuch Certificate; or if any Spirits made or diſtilled in *Ireland*, ſhall be imported or brought into any Port or Place in *Great Britain*, without being accompanied by ſuch Certificate as aforeſaid, then and in every ſuch Caſe, ſuch Spirits, together with the Caſk or other Package containing the ſame ſhall be forfeited, and the ſame reſpectively ſhall and may be ſeized by any Officer or Officers of Cuſtoms or Exciſe in *England* or *Scotland* reſpectively: Provided always nevertheleſs, That no Spirits made or diſtilled in *Ireland*, nor any Caſk or Package containing any ſuch Spirits, ſhall be forfeited, for or by reaſon of any Exceſs or Deficiency of Strength of ſuch Spirits, not more than Three *per Centum* above or below the Strength of ſuch Spirits ſpecified in any ſuch Permit or Certificate; any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

Penalty on forging Certificates, &c. 500l.

XVIII. And be it further enacted, That if any Perſon or Perſons ſhall counterfeit or forge, or cauſe or procure to be counterfeited or forged, any Certificate granted by any Officer or Officers of Exciſe, as or for a Certificate authorized or required to be granted under or by virtue of this Act, or any Specification by this Act authorized or required to be in or indorſed on any Permit; or if any Perſon or Perſons ſhall knowingly or willingly give any falſe or untrue Certificate as aforeſaid, or any Permit with a falſe or untrue Specification as aforeſaid therein, or indorſed thereon, or ſhall knowingly or willingly accept or receive any falſe or untrue Certificate as aforeſaid, or any Permit with a falſe or untrue Specification therein or indorſed thereon; or if any Perſon or Perſons ſhall fraudulently alter or eraſe any ſuch true Certificate, after the ſame ſhall have been given or granted by the proper Officer or Officers of Exciſe, or any ſuch true Specification in or indorſed on any Permit; or if any Perſon or Perſons ſhall knowingly or willingly publiſh or make uſe of any ſuch Certificate ſo counterfeited, forged, falſe, untrue, altered, or eraſed, or any Permit having therein or having indorſed thereon any ſuch Specification ſo counterfeited

terfeited, forged, falſe, untrue, altered, or eraſed; every Perſon or Perſons ſo offending, ſhall, for each and every ſuch Offence, ſeverally forfeit the Sum of Five hundred Pounds.

Engliſh Diſtillers authorized to diſtil Spirits for Exportation to Ireland, under Regulations.

XIX. And be it further enacted, That from and after the ſaid Firſt Day of *October* One thouſand eight hundred and fourteen, all and every Diſtiller and Diſtillers in that Part of *Great Britain* called *England*, who ſhall be deſirous of making or diſtilling Spirits in that Part of the United Kingdom for Exportation from thence to *Ireland*, ſhall be at Liberty ſo to do, under and ſubject to the ſame Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, (ſave as is herein in that Behalf otherwiſe particularly provided,) as are by Two certain Acts of Parliament, one thereof made in the Twenty-eighth Year of the Reign of His preſent Majeſty King *George* the Third, among other Things for better regulating the Exportation of *Britiſh*-made Spirits from *England* to *Scotland* and from *Scotland* to *England*, and the other thereof made in the Forty-fifth Year of the Reign of His ſaid Majeſty, among other Things for better regulating the diſtilling of Spirits in *England* for Exportation to *Scotland* and in *Scotland* for Exportation to *England*, or by any other Act or Acts of Parliament in Force immediately before the paſſing of this Act, provided, ſettled, or eſtabliſhed, for or in reſpect of Diſtillers making or diſtilling Spirits in that Part of *Great Britain* called *England*, for Exportation from thence to *Scotland*; and all and ſingular the ſaid Rules, Regulations, Reſtrictions, and Proviſions (except as in that Behalf aforeſaid), Fines, Penalties, and Forfeitures, ſhall be and the ſame are hereby reſpectively extended to, and ſhall be applied, practiſed, and put in Execution for and in reſpect of all and every Diſtiller and Diſtillers, who, from and after the ſaid Firſt Day of *October* One thouſand eight hundred and fourteen, ſhall make or diſtil any Spirits in that Part of *Great Britain* called *England*, for Exportation from thence to *Ireland*, as fully and effectually to all Intents and Purpoſes, as if all and ſingular the ſaid Rules, Regulations, Reſtrictions, and Proviſions, (except as in that Behalf aforeſaid) Fines, Penalties, and Forfeitures had been at large inſerted in the Body of this Act, and been hereby re-enacted and made applicable to ſuch Diſtillers ſo making Spirits in that Part of *Great Britain* called *England* for Exportation from thence to *Ireland*, and to ſuch Spirits ſo made or diſtilled in that Part of *Great Britain* called *England* and exported from thence to *Ireland*.

28 G. 3. c. 46.

45 G. 3. c. 100

Scotch Diſtillers authorized to diſtil for Exportation to Ireland.

XX. And be it further enacted, That from and after the ſaid Firſt Day of *October* One thouſand eight hundred and fourteen, all and every Diſtiller and Diſtillers in *Scotland*, who ſhall be deſirous of making or diſtilling Spirits in that Part of the United Kingdom for Exportation from thence to *Ireland*, ſhall be at Liberty ſo to do, under and ſubject to the ſame Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, (ſave as is herein in that Behalf otherwiſe particularly provided,) as are in or by the ſaid Acts made in the Twenty-eighth and Forty-fifth Years aforeſaid, or in or by any other Act or Acts of Parliament in force immediately before the paſſing of this Act provided, ſettled, or eſtabliſhed, for or in reſpect of Diſtillers making or diſtilling Spirits in *Scotland*, for Exportation from thence to that Part of *Great Britain* called *England*; and all and ſingular the ſaid Rules, Regulations, Reſtrictions, and Proviſions (except as aforeſaid), Fines, Penalties, and Forfeitures, ſhall be, and the ſame are hereby reſpectively extended to, and ſhall be ap-

plied, practiſed, and put in Execution, for and in reſpect of all and every Diſtiller and Diſtillers, who from and after the ſaid Firſt Day of *October* One thouſand eight hundred and fourteen, ſhall make or diſtil any Spirits in *Scotland* for Exportation from thence to *Ireland*, as fully and effectually, to all Intents and Purpoſes, as if all and ſingular the ſaid Rules, Regulations, Reſtrictions, and Proviſions (except as in that Behalf aforeſaid), Fines, Penalties, and Forfeitures, had been at large inſerted in the Body of this Act, and been hereby re-enacted, and made applicable to ſuch Diſtillers ſo making Spirits in *Scotland* for Exportation from thence to *Ireland*, and to ſuch Spirits ſo made or diſtilled in *Scotland* and exported from thence to *Ireland*.

Permiſſion to export to Ireland Spirits made Duty-free for Exportation from England to Scotland, or vice verſâ.

XXI. And whereas Diſtillers in that Part of *Great Britain* called *England*, may from Time to Time, during the Continuance of this Act, have on Hand at their entered Diſtilleries, Stocks of Spirits made Duty-free for Exportation from thence to *Scotland*, under and ſubject to the Rules, Regulations, Reſtrictions, and Proviſions, Fines, Penalties, and Forfeitures, by the ſaid Acts made in the ſaid Twenty-eighth and Forty-fifth Years aforeſaid; and alſo Diſtillers in *Scotland*, may from Time to Time during the Continuance of this Act, have on Hand at their entered Diſtilleries in *Scotland*, Stocks of Spirits made Duty-free for Exportation from thence to that Part of *Great Britain* called *England*, under and ſubject to the Rules, Regulations, Reſtrictions, and Proviſions of the ſaid Acts; and it is expedient to allow the ſame to be exported to *Ireland*, in Manner herein-after mentioned; be it therefore enacted, That during the Continuance of this Act, it ſhall and may be lawful to and for any ſuch Diſtiller or Diſtillers in *England* or *Scotland* reſpectively, to export the Whole or any Part of ſuch his, her, or their Stock or Stocks of Spirits, directly from his, her, or their entered Diſtillery or Diſtilleries in *England* or *Scotland* reſpectively to *Ireland*, under and ſubject to the Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures contained, provided, ſettled, or eſtabliſhed in or by this Act, or any other Law or Laws in force at the Commencement of this Act, relating to the Exportation of Spirits made in *Great Britain*, ſo far as ſuch Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, or Forfeitures, can or may be applied to the Exportation of ſuch Stock or Stocks, or any Part thereof to *Ireland*; and the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures ſhall be practiſed, uſed, applied, and put in Execution for and in reſpect of the Exportation of ſuch Stock or Stocks of Spirits, or any Part or Parts thereof reſpectively, ſo to be exported to *Ireland*, as fully and effectually to all Intents and Purpoſes, as if the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, had been at large repeated and re-enacted in the Body of this Act, and thereby expreſsly applied to the Whole or any Part of ſuch Stock or Stocks of Spirits, and the Exportation thereof to *Ireland*.

Strength of Spirits may be increaſed by Re-diſtillation.

XXII. And whereas the marketable Strength of Home-made Spirits in *Ireland* greatly exceeds the Strength at which Diſtillers in *England* or *Scotland* reſpectively are by Law allowed to ſend out Spirits, and Spirits of that Strength would be too weak to be marketable in *Ireland*, and procuring Sale thereof in *Ireland*, it is expedient to allow the Diſtillers in *England* or *Scotland* reſpectively to increaſe, in Manner herein-after mentioned, by Re-diſtillation, for Exportation to *Ireland*, the Strength of the

Whole or any Part of such their Stocks of Spirits made free of Duty in that Part of *Great Britain* called *England* for Exportation to *Scotland*, or in *Scotland* for Exportation to *England*; be it therefore enacted, That it shall and may be lawful to and for any Distiller or Distillers in *England* or *Scotland* respectively, to increase by Re-distillation under the Inspection and Superintendance of the proper Officer or Officers of Excise for Exportation to *Ireland*, under the Rules and Regulations of this Act, to any Strength not exceeding that of One to Three over Hydrometer Proof, the Whole or any Part of such their Stocks of Spirits so made free of Duty, in that Part of *Great Britain* called *England* for Exportation to *Scotland*, or in *Scotland* for Exportation to *England*.

Compensation to Proprietors of Spirits warehoused before 1st July 1814.

XXIII. And whereas the Proprietors of Spirits distilled in *Ireland*, who may have warehoused any such Spirits at any Time previous to the First Day of *July* One thousand eight hundred and fourteen, and who by this Act are prohibited from so exporting the same until after the First Day of *October* One thousand eight hundred and fourteen, will thereby incur and sustain considerable Expences and Losses, by reason of such Spirits remaining in Warehouse so far beyond the Time when the same might have been exported if this Act had not been had or made; and it is just and expedient that such Proprietors should receive a moderate Compensation for such Expences and Losses; be it therefore enacted, That whenever it shall be made to appear to the Satisfaction of the Commissioners of Inland Excise and Taxes in *Ireland*, by the Certificate of the Storekeeper of such of His Majesty's Warehouses or Stores in which any Spirits distilled in *Ireland* have been warehoused (which Certificate such Storekeeper is hereby required to give without Fee or Reward), and by such other Proof, on Oath or Affirmation, or otherwise, as the said Commissioners may require, (which Oath or Affirmation the said Commissioners are hereby empowered to administer), that any Quantity of Spirits distilled in *Ireland* shall have been warehoused in any of His Majesty's Warehouses or Stores pursuant to Law, at any Time before the First Day of *July* One thousand eight hundred and fourteen, it shall and may be lawful for the said Commissioners of Inland Excise and Taxes, and they are hereby authorized and required to order and direct the Collector of Excise of the District within which such Spirits shall be warehoused, to pay or allow to the Proprietor of such Spirits, a Sum after the Rate of Fifteen Shillings for every Puncheon containing One hundred and twenty Gallons of such Spirits, and so in Proportion for any greater or less Quantity, at such Time and in such Manner as the said Commissioners shall think fit and proper; and such Collector shall pay or allow such Sum accordingly, out of any Money in his Hands, or out of any Duties payable by the Proprietor of such Spirits for any other Spirits, or otherwise, in such Manner as the said Commissioners of Inland Excise and Taxes shall order and direct, by virtue of this Act.

Further Compensation to Proprietors of Spirits may be made.

XXIV. And be it further enacted, That it shall and may be lawful for the said Commissioners of Inland Excise and Taxes, and they are hereby authorized and required, upon such Certificate and Proof as are hereinbefore mentioned, to order and direct the Collector of Excise of the District within which any of His Majesty's Warehouses shall be situate in which any Spirits distilled from Corn in *Ireland* shall have been secured at any Time before the Day of the passing of this Act, and which shall then

then remain in such Warehouse, and which, at any Time before the First Day of *November* next after the passing of this Act, shall be taken out of any such Warehouse, either for Home Consumption in *Ireland* or for Exportation to *Great Britain*, to pay or allow to the Proprietor or Proprietors of such Spirits a further Compensation for the Expences and Losses sustained by him or them as aforesaid, in consequence of this Act, to be calculated after the Rates following; that is to say, in respect of all such Spirits as shall be so taken out of such Warehouse for Home Consumption, a Sum at the Rate of Three Pounds Ten Shillings *per Centum Irish* Currency upon the Price of such Spirits calculated at the Rate of Ten Shillings *Irish* Currency *per* Gallon, being the presumed Price of such Spirits including the Duty payable thereon; and in respect of all such Spirits as shall be so taken out of such Warehouse for Exportation to *Great Britain*, a Sum at the Rate of Three Pounds Ten Shillings *per Centum Irish* Currency, upon the Price of such Spirits calculated at the Rate of Three Shillings and Sixpence *Irish* Currency *per* Gallon, being the presumed Price of such Spirits exclusive of the Duty thereon; and such Compensation shall be paid and allowed to such Proprietor or Proprietors, by such Collector of the Excise, at such Time and in such Manner as the said Commissioners shall think fit and proper to be directed; and such Collector shall pay and allow such Sum accordingly out of any Money in his Hands, or out of any Duties payable by the Proprietors or Proprietor of any such Spirits, for any other Spirits or otherwise, in such Manner as the said Commissioners shall order and direct by virtue of this Act.

Spirits warehoused before 1st July 1814, shall not be ordered to be sold before 1st January 1815, and shall not pay Storage for that Period.

XXV. And be it further enacted, That it shall not be lawful for the said Commissioners of Inland Excise and Taxes in *Ireland* to direct that any such Spirits which shall have been warehoused in any of His Majesty's Warehouses or Stores in *Ireland*, at any Time before the said First Day of *July* One thousand eight hundred and fourteen, shall be sold at any Time before the First Day of *January* One thousand eight hundred and fifteen, although such Spirits may have remained in such Warehouses or Stores for more than Four Calendar Months; and that no Storage or Warehouse Rent shall be payable upon or in respect of any such Spirits, on account of their remaining in Warehouse at any Time between the said First Day of *July* One thousand eight hundred and fourteen, and the said First Day of *January* One thousand eight hundred and fifteen, in case such Spirits shall be taken out of such Warehouse at any Time before the said First Day of *January* One thousand eight hundred and fifteen; any Thing in an Act made in the Fifty-second Year of His present Majesty's Reign, to provide for regulating the warehousing of Spirits in *Ireland*, or in any other Act or Acts, to the contrary in anywise notwithstanding.

Distillers may send out Spirits at any Degree of Strength not exceeding that of One to Four.

XXVI. And be it further enacted, That it shall and may be lawful to and for all and every Distiller and Distillers in *England* and *Scotland* respectively, to send out his, her, or their Spirits for Exportation to *Ireland*, under or by virtue of this Act, at any Degree of Strength not exceeding that of One to Four over Hydrometer Proof.

No Irish Spirits to be removed from Scotland by Land Carriage.

XXVII. And be it further enacted, That no Spirits made or manufactured in *Ireland* and imported or brought from thence into *Scotland*, shall be removed or carried from *Scotland* into that Part of *Great Britain* called *England* by Land Carriage, nor shall any such Spirits be imported or brought

from *Scotland* into that Part of *Great Britain* called *England*, in any Ship, Veſſel, or Boat of leſs Burthen than Seventy Tons, or in any Caſk or Package which ſhall not contain One hundred Gallons of ſuch Spirits at the leaſt, on Pain of Forfeiture of all ſuch Spirits as ſhall be ſo removed or carried, or imported, or brought contrary to the Directions of this Act, together with the Caſks or Packages containing ſuch Spirits, and the Ships, Veſſels, or Boats, Horſes, Cattle, and Carriages employed in ſuch Importation, Removal, or Carriage thereof, and ſuch Spirits, Caſks, Packages, Ships, Veſſels, Boats, Horſes, Cattle, and Carriages, ſhall and may be ſeized by any Officer or Officers of Exciſe.

Engliſh and Scotch Diſtillers to make up their Spirits to the Iriſh Marketable Strength.

XXVIII. And be it further enacted, That all and every Diſtiller and Diſtillers in *England* and *Scotland* reſpectively ſhall, and he, ſhe, and they reſpectively is and are hereby required, in the Preſence of the Officer or Officers of Exciſe, under whoſe Survey he, ſhe, or they ſhall then be, to make up to the Strength of One to Four over Hydrometer Proof, inſtead of the Strength of One to Ten over Hydrometer Proof, mentioned in the ſaid Act of the Twenty-eighth Year of the Reign of His ſaid Majeſty, all the Spirits made, diſtilled or re-diſtilled by ſuch Diſtiller or Diſtillers in that Day, for Exportation to *Ireland*, on Pain to forfeit for every ſuch Offence the Penalty in that Behalf provided and impoſed by the ſaid laſt-mentioned Act, for neglecting or refuſing to make up, in the Preſence of the Officer of Exciſe, the Spirits in the ſaid Act in that Behalf mentioned, to the Strength of One to Ten over Hydrometer Proof; and the Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, by the ſaid Act in that Behalf provided for or in reſpect of ſuch Spirits of the Strength of One to Ten over Hydrometer Proof, ſhall be applied and put in Execution for and in reſpect of the Spirits by this Act required to be made up to the Strength of One to Four over Hydrometer Proof, as fully and effectually, to all Intents and Purpoſes, as if all and every the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, or Forfeitures had been at large repeated and re-enacted in the Body of this Act, and thereby applied to ſuch Spirits of the Strength laſt aforeſaid.

Commiſſioners may give Directions for aſcertaining the Strength of Spirits either in the Receiver or Store Caſks.

XXIX. And be it further enacted, That it ſhall and may be lawful for the ſaid Commiſſioners of Inland Exciſe and Taxes in *Ireland*, from Time to Time to make and give any ſuch Orders and Directions to any Officer or Officers in Charge of any Diſtillery in *Ireland*, for the Purpoſe of aſcertaining the Strength of any Spirits in ſuch Diſtillery, either in the Receiver or in any Store Caſks or other Caſks or Veſſels in ſuch Diſtillery, as to the ſaid Commiſſioners ſhall at any Time ſeem fit and neceſſary, and ſuch Officer or Officers ſhall obey ſuch Directions, and ſhall aſcertain the Strength of ſuch Spirits accordingly; any Thing in any Act or Acts to the contrary notwithſtanding.

Penalty on unlawful Removal of Spirits for Exportation.

XXX. And be it further enacted, That if any Diſtiller or Diſtillers in *Great Britain*, or any other Perſon or Perſons, ſhall remove from the Warehouſe in which the ſame ſhall have been lodged for Exportation, or ſhall in any other Manner or by any other Means, before the Warehouſing thereof, defraud or attempt to defraud His Majeſty, by ſelling or otherwiſe diſpoſing of ſuch Spirits ſo made or expreſſed to be made for Exportation, every Perſon or Perſons ſo offending ſhall, for each and every ſuch Offence, ſeverally forfeit the Sum of Five hundred Pounds, together with

the Spirits ſo ſold or attempted to be ſold before the Warehouſing thereof, or removed from the Warehouſe for any Purpoſe except that of laying the ſame on board Ship for Exportation, and the Boats, Carts, Carriages, Horſes, Cattle, and Packages, made uſe of in removing or carrying the ſame; and the ſame ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe.

Commencement of Licences.

XXXI. Provided always, and be it enacted, That nothing in the ſaid Act made in the Forty-fifth Year aforeſaid, or in any other Act or Acts of Parliament contained, ſhall extend or be deemed or conſtrued to extend, to reſtrict any Diſtiller or Diſtillers in *England* or *Scotland* reſpectively, to the Firſt Day of *October* for the making Entry for diſtilling Spirits for Exportation to *Ireland*, or to reſtrict to the Firſt Day of *October* the Commencement of any Licence to be granted to any ſuch Diſtiller or Diſtillers for diſtilling Spirits for ſuch Exportation to *Ireland*.

Inſtead of the Drawbacks now payable on Spirits the Drawbacks herein mentioned ſhall be paid.

XXXII. And be it further enacted, That from and after the paſſing of this Act, and during the Continuance thereof, in lieu and inſtead of the Drawbacks now payable on Spirits diſtilled from Corn in *Ireland*, and exported from thence to any Place except *Great Britain*, there ſhall be paid and allowed the ſeveral Drawbacks following; that is to ſay, on all ſuch Spirits which ſhall have been ſecured in any of His Majeſty's Warehouſes, and as ſhall be exported directly from and out of ſuch Warehouſe, the Sum of Sixpence Halfpenny *Britiſh* Currency for every Gallon of ſuch Spirits, as in lieu of the Duty on the Malt uſed in the making and diſtilling of ſuch Spirits; and on all ſuch Spirits as ſhall not be exported from ſuch Warehouſe, and as ſhall have paid all Duties impoſed by Law thereon, the Sum of Six Shillings and a Halfpenny *Britiſh* Currency for every Gallon of ſuch Spirits of a Strength not leſs than that of One to Ten over Hydrometer Proof; and ſuch Drawbacks ſhall be paid under ſuch Regulations as are contained with reſpect to Drawbacks on Spirits in any Act or Acts in force at the Time of the paſſing of this Act.

Duties to be paid into the Exchequer.

XXXIII. And be it further enacted, That all the Money ariſing in *Great Britain* from the Duties by this Act impoſed ſhall from Time to Time (the neceſſary Charges of raiſing and accounting for the ſame excepted) be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, and Three Fourth Parts of the ſaid Money ſhall be carried to and be made Part of the Conſolidated Fund of *Great Britain*, and the other One Fourth Part of the ſaid Money ſhall be kept ſeparate and apart from the other Branches of the Public Revenue; and there ſhall be provided and kept in the Office of the ſaid Receipt of Exchequer, a Book or Books, in which all Money ariſing by the laſt-mentioned One Fourth Part of the Money aforeſaid ſhall be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs and Succeſſors, upon any Account whatever; and the ſaid laſt-mentioned One Fourth Part of the ſaid Monies ſo paid into the ſaid Receipt, ſhall from Time to Time, as the ſame ſhall be paid into the ſaid Receipt, be iſſued and applied to ſuch Services as ſhall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland*, in this preſent Seſſion of Parliament, for the Service of the Year One thouſand eight hundred and fourteen, or ſhall be voted by the Commons for the Service of any ſubſequent Year; and the Commiſſioners of His Majeſty's Treaſury now and for the

the Time being, or any Three or more of them, or the High Treaſurer for the Time being, are and is hereby authorized and empowered to iſſue and apply the ſame accordingly.

Recovery of Penalties.

XXXIV. And be it further enacted, That the Penalties and Forfeitures impoſed or inflicted by this Act and incurred in *Ireland*, ſhall and may be ſued for, recovered, levied and applied, in ſuch Manner and Form, and by ſuch Ways and Means, and with ſuch Powers and Authorities, as are preſcribed, directed and appointed in and by an Act of Parliament made in *Ireland*, in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, intituled *An Act for the ſettling of the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors*, according to the Book of Rates therein inſerted, or by any other Law or Laws relative to His Majeſty's Revenue of Exciſe or Cuſtoms in force in *Ireland*, as fully and effectually to all Intents and Purpoſes, as if the ſame were particularly mentioned and expreſſed and re-enacted in this Act, with like Remedy of Appeal to and for the Party and Parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid Act of Exciſe or Cuſtoms in force in *Ireland*, or any Law or Laws relating to His Majeſty's Revenue of Exciſe, is provided. 15 C. 2.

Penalties how to be recovered.

XXXV. And be it further enacted, That all Fines, Penalties, and Forfeitures impoſed by this Act and incurred in *Great Britain*, ſhall be ſued for, recovered, levied, or mitigated, by ſuch Ways, Means, or Methods as any Fine, Penalty, or Forfeiture, may be ſued for, recovered, levied, or mitigated, by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively; and that One Moiety of every ſuch Fine, Penalty or Forfeiture, ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who ſhall diſcover, inform, or ſue for the ſame.

Powers of 12 C. 2. c. 24. and other Exciſe Laws, to extend to this Act.

XXXVI. And be it further enacted, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauſes, Matters and Things, which in and by an Act made in the Twelfth Year of the Reign of King *Charles* the Second, intituled *An Act for taking away the Court of Wards and Liveries, and Tenures* in Capite, *and by Knights Service and Purveyance, and for ſettling a Revenue upon His Majeſty in lieu thereof*, or by any other Law or Laws now in force in *Great Britain* or in *Ireland* reſpectively, relating to His Majeſty's Revenues of Exciſe, upon Beer, Ale, and other Liquors, are provided and eſtabliſhed for managing, raiſing, levying, collecting, mitigating, or recovering, adjudging or aſcertaining the Duties thereby granted, or any of them, (other than and in ſuch Caſes for which other Penalties or Proviſions are made and provided by this Act) ſhall be practiſed, uſed and put in Execution in and for the managing, raiſing, levying, collecting, mitigating, recovering and paying the ſaid Duties hereby granted, as fully and effectually to all Intents and Purpoſes, as if all and every the ſaid Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters and Things were particularly repeated and re-enacted in this preſent Act.

Commencement and Continuance of Act.

XXXVII. And be it further enacted, That this Act ſhall commence and take Effect, as to all ſuch Matters and Things therein contained, in reſpect whereof

whereof no ſpecial Commencement is hereby directed or provided, from and immediately after the Firſt Day of *October* One thouſand eight hundred and fourteen; and ſhall remain and continue in force until the End of the next Seſſion of Parliament and no longer.

Act may be amended.

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

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