ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. LXXXVIII.

An Act to amend the ſeveral Acts for regulating and ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*. [14th *July* 1814.]

WHEREAS it is expedient to make further Regulations for the ſecuring of the Collection of the Duties on Spirits diſtilled 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 and after the Commencement of this Act, ſo much of any Act or Acts in force in *Ireland* at the Time of the paſſing of this Act, as regulates or defines the Number of Charges of Singlings or Low Wines for the Quantity of Spirits produceable wherefrom any Diſtiller is chargeable with Duty in reſpect of any Still or Stills uſed by ſuch Diſtiller, ſhall be and the ſame is hereby repealed; and that from and after the Commencement of this Act every Diſtiller in *Ireland* ſhall, for every Four Weeks or Twenty-eight Days during which any Still or Stills in the Diſtillery of ſuch Diſtiller ſhall continue or ſhall be preſumed to continue working, or ſhall be chargeable as working under the Regulations or Proviſions of any Act or Acts in force in *Ireland* for the regulating or ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*, be charged with and ſhall pay Duty for ſuch reſpective Quantities of Spirits as might be produced according to the Rates ſpecified in the ſaid Acts as amended by this Act, from the ſeveral Number of Charges of Singlings or Low Wines ſeverally ſet forth in the Table to this Act annexed, for and in reſpect of each and every ſuch Still being of the ſeveral Contents in the ſaid Table ſpecified and contained, in lieu of the former Charges in reſpect of ſuch Stills; and that every

So much of any Act as regulates the Number of Charges of Low Wines repealed, and the Duties ſhall be paid on the ſeveral Numbers of Charges ſet forth in the Table annexed, &c.

every ſuch Diſtiller ſhall, over and above ſuch ſeveral Quantities reſpectively, be charged with and ſhall pay Duty in reſpect of each and every ſuch Still or Stills for as much more Spirits as might be produced according to the Rates in the ſaid Acts as amended by this Act, ſpecified from all Pot Ale, Waſh, Low Wines, or Singlings, which ſuch Diſtiller ſhall actually diſtil within every ſuch Period of Four Weeks or Twenty-eight Days, over and above ſuch ſeveral Quantities reſpectively; and the Officer or Officers in Charge of the Diſtillery of ſuch Diſtiller, ſhall make a Return of the Quantities of ſuch Spirits, and of the Duties thereon accordingly, and ſuch Diſtiller ſhall pay the Duty ſo charged and returned, under ſuch Rules, Regulations, and Directions, Fines, Penalties, and Forfeitures as are contained in any Act or Acts in force in *Ireland* for the regulating or ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*.

Mode of charging when Notice is given of working Still with Turf only not charred.

II. Provided always, and be it enacted, That whenever any Diſtiller licenſed to keep a Still or Stills under One thouſand Gallons Content, and exceeding One hundred Gallons Content, ſhall inſert in the Notice which he is bound by Law to give to the Collector, Surveyor, and Gauger, before he commences or re-commences to work a Still, or ſhall give Notice in like Manner, Six Days before the Expiration of any Period of Four Weeks or Twenty-eight Days, that he propoſes to work any Still or Stills in his Poſſeſſion during the next ſucceeding Period of Four Weeks or Twenty-eight Days, with Turf only not charred, and not with Coal or other Fuel than Turf not charred, ſuch Diſtiller ſhall for every complete Period of Four Weeks or Twenty-eight Days, during which any ſuch Still or Stills ſhall be worked with no other Fuel than Turf not charred, be charged with and pay Duty for ſuch Quantity of Spirits as might be produced (according to the Rates aforeſaid), from Three Fourths of the Number of Charges of Singlings or Low Wines to which ſuch Still would otherwiſe be liable, and alſo with Duty for as much more Spirits as might be produced according to the ſaid Rates, from all Pot Ale, Waſh, Singlings, or Low Wines which ſuch Diſtiller ſhall actually diſtil within ſuch Period of Four Weeks or Twenty-eight Days over and above the Quantity produceable from ſuch reduced Number of Charges of Singlings or Low Wines as aforeſaid.

If during ſuch Notice of working with Turf only, the Still ſhall be worked with Coal, &c. the full Number of Charges ſhall be made.

III. Provided alſo, and be it further enacted, That if any ſuch Still in the Poſſeſſion of any Diſtiller ſhall at any Time during any Period of Four Weeks or Twenty-eight Days in which the Diſtiller ſhall have given Notice of working any ſuch Still or Stills with Turf only, be worked with any Coal, Coke, charred Turf, or other Fuel than Turf not charred, all and every Still and Stills in the Poſſeſſion of ſuch Diſtiller, not ſtrapped down, taken down or diſplaced in Manner directed and appointed in and by an Act made in the Fiftieth Year of His preſent Majeſty's Reign, intituled *An Act to grant to His Majeſty Duties upon Spirits made or diſtilled in* Ireland *from Corn; to allow certain Drawbacks on the Exportation thereof; to make further Regulations for the Encouragement of licenſed Diſtillers; and for amending the Laws relating to the Diſtillery in* Ireland; ſhall be ſubject and liable to the full Number of Charges of Singlings or Low Wines, for the Whole of the ſaid Period of Four Weeks or Twenty-eight Days; any Thing herein contained to the contrary notwithſtanding.

50 G. 3. c. 15.

IV. And

IV. And be it further enacted, That whenever any Diſtiller ſhall have given ſuch Notice that he propoſes to work any ſuch Still or Stills in his Poſſeſſion during any Period with Turf only not charred, and not with Coal or other Fuel than Turf not charred, it ſhall not be lawful for ſuch Diſtiller having given ſuch Notice to have or keep within his Diſtillery or any Premiſes connected therewith, at any Time during ſuch Period, any Coal or other Fuel than Turf not charred; and if during any ſuch Period any Coal or any other Fuel than Turf not charred ſhall be found within the Diſtillery of ſuch Diſtiller, or within any Premiſes connected therewith, all ſuch Coal or other Fuel ſhall be forfeited, and may be ſeiſed, and the Diſtiller within whoſe Diſtillery or other Premiſes, ſuch Coal or other Fuel ſhall be found, ſhall forfeit the Sum of Two hundred Pounds, and ſuch Diſtiller ſhall alſo be ſubject and liable to the full Number of Charges of Singlings or Low Wines for the ſaid Period, for and in reſpect of every Still in his Diſtillery which ſhall by Law be conſidered as working without any Allowance whatever, for or in reſpect of the Uſe of Turf therein, and as if every ſuch Still had been worked with Coal during ſuch Period.

Penalty on finding Coal, &c. within the Diſtillery during the Notice for uſing Turf.

V. And be it further enacted, That from and after the Commencement of this Act ſo much of an Act made in the laſt Seſſion of Parliament, intituled *An Act to amend the ſeveral Acts for regulating the Diſtillation of Spirits in* Ireland, as relates to or requires any Diſtiller to produce and deliver an Account of the Quantity of Malt maſhed or brewed by ſuch Diſtiller, or as requires any Diſtiller to uſe a Quantity of Malt in Proportion to the Quantity of Spirits with which he ſhall be chargeable in any Period of Four Weeks or Twenty-eight Days, or impoſes any Penalty againſt ſuch Diſtiller for any Deficiency of ſuch Quantity of Malt, ſhall be, and the ſame is hereby repealed, ſave and except ſo far as may concern the proſecuting, ſuing for, recovering or levying any Fine or Penalty which ſhall have been or may be incurred under the ſaid Act of the Fifty-third Year aforeſaid.

So much of 53G.3.c.145. as requires any Diſtiller to deliver an Account of the Quantity of Malt maſhed, &c. repealed.

VI. And inſtead of the aforeſaid Proviſions of the ſaid recited Act of the Fifty-third Year aforeſaid hereby repealed, and for the better ſecuring the Uſe of Malt in the making of Spirits, and the Payment of the Duty on all Malt ſo uſed, be it enacted, That from and after the Twenty-ninth Day of *September* One thouſand eight hundred and fourteen, every Diſtiller of Spirits from Corn or Grain, malted or unmalted, ſhall, within Seven Days next after the *Wedneſday* in the Fourth Week of any Period of Four Weeks, during which any Still or Stills of ſuch Diſtiller ſhall be chargeable as working immediately ſucceeding any Day on which ſuch Diſtiller ſhall have given Notice of his Intention to commence brewing or maſhing of Corn, malted or unmalted in his Diſtillery, and in like Manner within Seven Days next after the *Wedneſday* in every Fourth Week, of every Period of Four Weeks or Twenty-eight Days, while any Still or Stills of ſuch Diſtiller ſhall be chargeable as working, produce and deliver or cauſe to be produced and delivered to the Officer in charge of the Diſtillery of ſuch Diſtiller an Account of the Quantity of Malt actually permitted to the Maſh Keeve of ſuch Diſtiller within the Four Weeks ending on and including ſuch *Wedneſday*; and if upon ſuch Account and the Permits which ſhall have been granted for the permitting of ſuch Quantity of Malt into the Maſh

Mode required of delivering an Account of the Quantity of Malt actually permitted to the Maſh Keeve, &c.

Mash Keeve of such Distiller, it shall appear that the Quantity of Malt so permitted shall be less than after the Rate of One Barrel of Malt for every Twenty-four Gallons of Spirits which such Distiller shall distil, or shall be charged or chargeable with from all Wash brewed or made by him within such last-mentioned Period of Four Weeks or Twenty-eight Days, ending on such *Sunday*, then in such Case every such Distiller shall for every Barrel of such Deficiency of Quantity of Malt, forfeit and pay the Sum of Nineteen Shillings and Sixpence *British* Currency; and if any such Distiller shall refuse or neglect to produce and deliver, or cause to be produced and delivered any such Account to such Officer within the Time aforesaid, every such Distiller shall, for every Twenty-four Gallons of Spirits distilled by, or with which such Distiller shall have been charged or chargeable from all Wash brewed or made within such Period, forfeit and pay the Sum of Nineteen Shillings and Sixpence *British* Currency, One Third Part of which said several Forfeitures shall be paid and distributed to the Officer or Officers who shall prosecute for the same, and the other Two-third Parts thereof shall be placed to the Account of the Duties on Malt payable in *Ireland*.

Penalty.

How Penalty may be applied.

VII. Provided always, and be it enacted, That in any Case where the Commissioners of Excise may consider that the Officer ought not to receive the said One Third of the said Penalty of Nineteen Shillings and Sixpence, it shall and may be lawful for the said Commissioners, either to remit such One Third Part of the said Penalty, or to direct that the Whole of the said Penalty of Nineteen Shillings and Sixpence shall be placed to the said Account of the Duties on Malt payable in *Ireland*.

How the Duty shall be paid when the Malt shall be less than the Quantity prescribed.

VIII. Provided also, and be it further enacted, That in case where the Quantity of Malt actually mashed or brewed, and permitted to the Mash Keeve of any Distiller in any Period of Four Weeks or Twenty-eight Days, shall be less than after the Rate or Proportion by this Act directed and prescribed, it shall and may be lawful for such Distiller to pay or cause to be paid to the Collector of Excise of the District in which the Distillery of such Distiller shall be situated, within Ten Days next after the End of the said Period of Four Weeks or Twenty-eight Days, such Sum or Sums of Money as shall be equal to the Amount of the full Duty now by Law chargeable, or which shall be hereafter chargeable on a Quantity of Malt equal to the Quantity which shall appear to be so deficient in such Period of Four Weeks or Twenty-eight Days; and in every such Case such Distiller shall not be liable to be proceeded against for the aforesaid Penalty of Nineteen Shillings and Sixpence for every Barrel of Deficiency of Quantity of Malt in such Period of Four Weeks or Twenty-eight Days, any Thing herein-before contained to the contrary notwithstanding; and every Collector, to whom any such Sum or Sums of Money shall be paid, shall place the same to the Account of the Duties on Malt payable in *Ireland*.

Penalty for inserting a greater Quantity of Malt in the Account than

IX. And be it further enacted, That if any Distiller shall insert in any Account required to be delivered by this Act, a greater Quantity of Malt as having been mashed or used or consumed by such Distiller within the Period mentioned in such Account, than such Quantity as shall appear to have been decreased within the said Period in the Stock Account of the

Malt made or received by such Distiller, every such Distiller shall, for every Barrel of such Excess of Malt, forfeit the Sum of Forty Shillings. the Stock Account has decreased.

X. And be it further enacted, That the Collector of the District within which the Distillery of any Distiller shall be situate, or the Person placed in charge of the Collection of such District by the Commissioners of Inland Excise and Taxes, shall, within Seven Days next after the Fourth *Wednesday* in every Period of Four Weeks or Twenty-eight Days, while any Still or Stills of such Distiller shall by Law be chargeable as working, require such Distiller to make, take, and subscribe, and such Distiller shall make, take, and subscribe, in the Presence of such Collector or other Person placed in Charge as aforesaid, an Oath (or solemn Affirmation, if a *Quaker*) of the Tenor and Purport following; that is to say, Collector to require Distillers to take the following Oath.

'I *A. B.* do make Oath [*or*, solemnly affirm], That within the Period of Four Weeks ending on *Wednesday* inclusive, the Day of , there were actually and *bonâ fide* mashed and brewed , within my Distillery Barrels of Malt, and no more or less, and that all such Malt so mashed or brewed was duly permitted into the Mash Keeve in the said Distillery according to Law; and that all the Malt, for the permitting whereof into the Mash Keeve in the said Distillery during the said Period Permits have been produced by me, was actually mashed, brewed, and employed within the said Distillery during the said Period, and that the said Permits were fairly and legally obtained without any Fraud or Deception, and without any Injury to His Majesty's Revenue, directly or indirectly; and that all Duties of Excise on the said Malt so mashed were duly and fully paid and satisfied: And all this I swear (*or*, affirm) to the best of my Knowledge and Belief, and according to the best Information which it has been in my Power to obtain.

'Sworn before me this Day of

'*C. D.* Collector [*or*, in charge of the Collection] of the District of' Oath.

And such Collector or Person so placed in charge of the Collection of such District shall have full Power, and is hereby authorized and required to administer and receive the said Oath, and shall attest the same by subscribing his Name to the Jurat, or taking of the same; and if any Distiller being thereto required shall neglect or refuse to make, take, and subscribe such Oath or Affirmation, such Distiller shall for every such Offence forfeit the Sum of Fifty Pounds, and such Distiller shall also be subject to the like Penalty or Forfeiture as is by this Act imposed on any Distiller for not producing and delivering or causing to be produced and delivered the Account herein-before required by this Act.

XI. And be it further enacted, That from and after the Commencement of this Act no Distiller in *Ireland* shall mash or brew any Malt or Corn malted or unmalted within his Distillery at any Time during the Four Days after the Fourth *Wednesday* in the last Period of Four Weeks or Twenty-eight Days of the Whole of any Time during which the Still or Stills of such Distiller shall be chargeable by Law as working, nor at any Time during the Four Days next preceding any Day in which such Distiller shall have given Notice of discontinuing to work his Still or Stills; and in case any Malt or Corn malted or unmalted shall be found in the Progress Malt or Corn found in the Progress of mashing or brewing after Notice of discontinuing to work the Still to be forfeited, and the Distiller to forfeit 500l.

Progreſs of maſhing or brewing within any Diſtillery during any Part of ſuch Period of Four Days, all ſuch Malt or Corn ſhall be forfeited and may be ſeized; and the Diſtiller in whoſe Diſtillery the ſame ſhall be found ſhall forfeit the Sum of Five hundred Pounds.

So much of 53 G. 3. c. 145. as provides that the Exceſs of Spirits above the Quantity chargeable ſhould be charged with One Half the Duty, repealed, and inſtead thereof the full Duty ſhall be charged.

XII. And be it further enacted, That from and after the Commencement of this Act, ſo much of the ſaid recited Act of the Fifty-third Year of His preſent Majeſty's Reign, for amending the ſeveral Acts for regulating the Diſtillation of Spirits in *Ireland*, and alſo ſo much of another Act made in the ſaid Fifty-third Year of His Majeſty's Reign, intituled *An Act to grant an additional Duty of Exciſe on Spirits made or diſtilled from Corn or Grain in* Ireland, as enacts or provides that any Diſtiller ſhall be charged with and ſhall pay a Duty on every Gallon of Exceſs of Spirits over and above the Quantities with which ſuch Diſtiller ſhall be chargeable in Manner mentioned in the ſaid recited Act, at and after the Rate of One Half only of the Duty charged or chargeable on or payable by ſuch Diſtiller in other Caſes, ſhall be and the ſame is hereby repealed; and that from and after the Commencement of this Act every Diſtiller in *Ireland* ſhall be chargeable with and ſhall pay the full Duty on the whole Quantity of Spirits with which ſuch Diſtiller ſhall be chargeable by Law; any Thing in the ſaid recited Acts or either of them, or in any other Act or Acts to the contrary in anywiſe notwithſtanding.

So much of 53 G. 3. c. 145. as makes an Allowance to Diſtillers for Accidents, repealed.

XIII. And be it further enacted, That from and after the Commencement of this Act, ſo much of the ſaid recited Act of the Fifty-third Year of His preſent Majeſty's Reign, as empowers the Commiſſioners of Inland Exciſe and Taxes to make any Allowance to any Diſtiller, or to abate the Quantity of Spirits wherewith any Diſtiller may be chargeable by Law in any Period of Four Weeks, in conſideration of any Loſs by any Fatality or Accident, ſhall be and the ſame is hereby repealed.

Allowance to be made to Diſtillers in reſpect of Deficiency of Spirits.

XIV. And be it further enacted, That in caſe it ſhall be made appear by any Diſtiller, to the Satisfaction of the Commiſſioners of Inland Exciſe and Taxes, that upon the Whole of any Period of Twelve Weeks ſuch Diſtiller ſhall have actually diſtilled and been charged with, and ſhall have paid Duty for the full Quantity of Spirits for which ſuch Diſtiller ſhall be liable to be charged according to Law, within the Whole of the ſaid Period of Twelve Weeks, it ſhall and may be lawful for the ſaid Commiſſioners to abate any Surcharge of Duty which may have been made on ſuch Diſtiller in reſpect of any Deficiency in the Quantity of Spirits diſtilled in the Diſtillery of ſuch Diſtiller at the End of any Period of Four Weeks during the ſaid whole Period of Twelve Weeks, and to make a proportionate Allowance to ſuch Diſtiller in reſpect of ſuch Surcharge ſo abated; and in like Manner if it ſhall be made appear to the Satisfaction of the ſaid Commiſſioners, that upon the Whole of any Period ending with the Time when ſuch Diſtiller ſhall diſcontinue working, ſuch Diſtiller ſhall have actually diſtilled, and have been charged with and ſhall have paid Duty for the full Quantity of Spirits for which ſuch Diſtiller ſhall be liable to be charged according to Law within the Whole of any ſuch Period, it ſhall in ſuch Caſe alſo be lawful for the ſaid Commiſſioners to abate any Surcharge of Duty which may have been made on any ſuch Diſtiller in reſpect of any Deficiency in the Quantity of Spirits diſtilled in the Diſtillery of ſuch Diſtiller at the End of any Period of Four Weeks during the

Whole of any ſuch Period, ending with the Time when any ſuch Diſtiller ſhall diſcontinue working as aforeſaid, and to make a proportionate Allowance to ſuch Diſtiller in reſpect of ſuch Surcharge ſo abated: Provided always, that no ſuch Abatement or Allowance ſhall in any Caſe be made by ſuch Commiſſioners unleſs the full Quantity of Spirits with which the Diſtiller applying for ſuch Abatement or Allowance ſhall be by Law chargeable, ſhall have been actually made and diſtilled in the Diſtillery of ſuch Diſtiller within the Whole of the ſeveral Periods as aforeſaid; any Thing herein-before contained to the contrary notwithſtanding.

Diſtillers to be charged for Worts of greater Gravity than thoſe taken an Account of.

XV. And be it further enacted, That if at any Time after any Officer or Officers of Exciſe ſhall have taken an Account and aſcertained by the Saccharometer the Gravity of any Worts, Waſh, or Pot Ale, in any Back, Vat, or other Veſſel in the Diſtillery of any Diſtiller, and before the Expiration of the Time within which ſuch Worts, Waſh, or Pot Ale is or ſhall be by Law required to be diſtilled, there ſhall be found any Worts, Waſh, or Pot Ale of any greater Gravity (as aſcertained as aforeſaid) than the Gravity of the Worts, Waſh, or Pot Ale, of which an Account had been previouſly taken in the ſame Back, Vat, or other Veſſel as aforeſaid, all ſuch Worts, Waſh, or Pot Ale of ſuch greater Gravity contained in ſuch Back, Vat, or other Veſſel, ſhall be conſidered as Worts, Waſh, or Pot Ale, not included in any former Charge againſt the Diſtiller, and ſuch Diſtiller ſhall be charged with Duty in reſpect of ſuch Worts, Waſh, or Pot Ale, in the ſame Manner as any Diſtiller is or ſhall be by Law chargeable in reſpect of any Worts, Waſh, or Pot Ale.

Veſſels found Steam-tight to be forfeited, and the Diſtiller to forfeit 100l.

XVI. And be it further enacted, That from and after the Commencement of this Act, it ſhall not be lawful for any Diſtiller or Perſon licenſed as a Diſtiller under any Act or Acts in force in *Ireland*, to have, keep or uſe in the Diſtillery of any ſuch Diſtiller, any Pot Ale Charger, or any Veſſel, Utenſil or Apparatus for charging any Still with Pot Ale or Low Wines, or by means of which any Still ſhall or may be charged with Pot Ale or Low Wines which ſhall be ſteam-tight, or which ſhall be covered ſo as the Officer in charge of the Diſtillery cannot uncover the ſame without any Delay, whenever he ſhall ſee fit, and if any ſuch Pot Ale Charger, or other Veſſel, Utenſil or Apparatus ſo being ſteam-tight, or covered as aforeſaid, ſhall be found in the Diſtillery of any Diſtiller, the ſame ſhall be forfeited, and may be ſeized, and the Diſtiller in whoſe Diſtillery the ſame ſhall be found, ſhall forfeit the Sum of One hundred Pounds, and it ſhall and may be lawful for the Officer in charge of any Diſtillery to uncover any ſuch Pot Ale Charger or other Veſſel, Utenſil, or Apparatus, or to remove the Cover of the ſame, when and as often as he ſhall think fit.

Veſſels being Steam-tight and communicating with any Still ſhall be forfeited, and the Diſtiller ſhall forfeit his Licence.

XVII. And be it further enacted, That from and after the Commencement of this Act, if any Diſtiller or Perſon licenſed as a Diſtiller under any Act or Acts in force in *Ireland*, ſhall in the diſtilling of any Waſh, Pot Ale, Low Wines, Singlings or Spirits, or for or in any Proceſs appertaining or relating thereto reſpectively, have or keep or make uſe of any Charger, Vat, Back, or other Veſſel, Utenſil, or any Appendage or Apparatus whatſoever, being covered or ſteam-tight, and communicating or connected directly or indirectly with any Still, Still Head, Worm or Copper, or any Part thereof reſpectively, whereby or by means whereof

the Content or Capacity of ſuch Still, Still Head, or any Part thereof ſhall be directly or indirectly enlarged beyond the licenſed Content of the ſame, or whereby or by means whereof the Quantity of Waſh, Pot Ale, Low Wines or Spirits capable of being diſtilled in ſuch Still ſhall or may be directly or indirectly increaſed, or whereby or by means whereof any ſuch Charger, Vat, Back, or other Veſſel, or Utenſil, Appendage or Apparatus, ſhall or may be uſed or applied or applicable as any ſuch Still, or in like Manner as ſuch Still or any Part thereof can be uſed or applied in or for the Purpoſe of diſtilling, or in or for any other Purpoſe, or to any other Uſe than ſuch Charger, Vat, Back, or other Utenſil, Apparatus or Appendage may and ought by Law to be uſed or applied; all and every ſuch Charger, Vat, Back, or other Veſſel, or Utenſil, Appendage, or Apparatus, and all and every ſuch Still, Still Head, Worm, or Copper, or any Part thereof with which the ſame ſhall be connected, ſhall be forfeited, and may be ſeized; and the Diſtiller in whoſe Diſtillery the ſame ſhall be found ſhall forfeit any Licence or Licences before that Time granted to him and then in force, and ſhall in all Reſpects become and be conſidered as an unlicenſed Diſtiller, and ſhall be ſubject and liable to all ſuch Penalties and Forfeitures as unlicenſed Diſtillers are liable to by any Act or Acts in force in *Ireland* at the Time of the paſſing of this Act, and it ſhall not be lawful for the Commiſſioners of Inland Exciſe and Taxes to grant any Licence for diſtilling to the Diſtiller in whoſe Diſtillery ſuch Apparatus ſhall be found, or in any ſuch Diſtillery, for the Space of Three Years.

Taking falſe Oath Perjury.

XVIII. And be it further enacted, That if any Perſon who ſhall take any Oath or make any Affirmation, by this Act required to be taken or made, ſhall wilfully or knowingly ſwear or affirm falſely therein, any ſuch Perſon being duly convicted thereof, ſhall ſuffer the Pains and Penalties to which Perſons guilty of wilful or corrupt Perjury are or ſhall be ſubject by any Law in force in *Ireland*; and if any Perſon ſhall corruptly procure or ſuborn any other Perſon or Perſons to ſwear or affirm falſely in any ſuch Oath or Affirmation, any ſuch Perſon being duly convicted of ſuch procuring or ſuborning, ſhall for every ſuch Offence incur and ſuffer ſuch Penalties, Forfeitures, Pains and Diſabilities, as Perſons convicted of Subornation of Perjury are reſpectively liable unto by any Law in force in *Ireland*.

Clauſes of former Acts ſecuring the Collection of Duties extended to this Act.

XIX. And be it further enacted, That all and every the Clauſes, Rules, Regulations, Proviſions, Penalties, Forfeitures, and Modes of Recovery, provided, mentioned and contained in any Act or Acts of Parliament in force in *Ireland*, for the regulating or ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*, ſhall be applied and put in practice in the Execution of this Act, as fully and effectually, to all Intents and Purpoſes whatſoever, as if all the Clauſes, Rules, Regulations, Reſtrictions, Proviſions, Penalties, and Forfeitures contained in the ſaid Acts, or any of them, had been expreſsly repeated and re-enacted in this Act, except ſo far as the ſame are repealed or altered by this Act, or any other Act or Acts, and that the ſaid Acts and this Act ſhall be conſtrued together as one Act to all Intents and Purpoſes whatſoever, ſo far as the ſame are compatible or conſiſtent with each other, and as the ſaid Acts are amended and altered by this Act.

XX. And

XX. And be it further enacted, That all and every the Fines, Penalties, and Forfeitures inflicted by this Act ſhall be paid and recovered in *Britiſh* Currency, and ſhall and may be ſued for and recovered, levied, and applied, except as herein otherwiſe is provided, 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 in or 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 or by any other Act or Acts in force in *Ireland*, relating to His Majeſty's Revenue of Exciſe, as fully and effectually, to all Intents, Conſtructions and Purpoſes, as if the ſame were particularly mentioned and expreſſed and re-enacted in this Act, with like Remedy of Appeal to and for the Party or Parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid Acts or any Act or Acts in force in *Ireland*, relating to His Majeſty's Revenue of Exciſe, is provided. Penalties how to be recovered.

XXI. And be it further enacted, That this Act ſhall commence and take Effect on the *Monday* Week next after the paſſing thereof. Commencement of Act.

XXII. 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. Act may be altered this Seſſion.

TABLE referred to by this Act.

NUMBER of Charges of Singlings or Low Wines for the Quantity of Spirits produceable wherefrom any Diſtiller in *Ireland* ſhall be chargeable with Duty, within a Period of 4 Weeks or 28 Days in reſpect of every Still of ſuch Diſtiller, being of the ſeveral Contents following; (that is to ſay),

CONTENTS of the STILLS.			Number of Charges.
3,000 Gallons and upwards			73
Under 3,000 Gallons, and not leſs than	2,750		75
2,750	2,500		77
2,500	2,250		80
2,250	2,000		84
2,000	1,750		86
1,750	1,500		90
1,500	1,250		96
1,250	1,000		102
1,000	750		114
750	500		125
500	400		130
400	300		145
300	200		155
200	100		200
100	65		90
65	44		120

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