ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. XII.

An Act to amend several Acts relating to Fines in respect of unlawful Distillation in *Ireland*, to the warehousing of Spirits, and to the securing the Duties of Excise on Spirits distilled, and on Hides and Skins tanned in *Ireland*. [1st *December* 1814.]

WHEREAS in and by an Act made in the last Session of Parliament, intituled *An Act to consolidate and amend the Regulations contained in several Acts of Parliament, for imposing and levying of Fines upon Parishes, Townlands, and other Places in respect of the unlawful Distillation of Spirits in* Ireland, the several Fines or Sums of Twenty-five Pounds, Forty Pounds, and Sixty Pounds in the said Act mentioned, are respectively directed to be imposed upon Parishes, Places, Districts, or Divisions, on account of any unlicensed Still, or Part of a Still, or Appendage to a Still, or any Worm or other Utensil for distilling of Spirits, or any Wash, Pot Ale, Low Wines, or Singlings having been found or used in any Place therein as in the said Act mentioned: And whereas it is by the said Act provided, that the Court which shall impose any such Fine shall direct the Treasurer of the County, County of the Town or City, to issue his Warrant for levying the said Sums or Fines of Forty Pounds and Sixty Pounds, but by Mistake the said Sum or Fine of Twenty-five Pounds is omitted in the said Provision; for Remedy whereof be it 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 when any Court shall impose any such Fine of Twenty-five Pounds, or direct

54 G. 3. c. 156.

The Fine of 25l. under the recited Act

shall be levied in like Manner as the other Penalties.

direct the same to be levied on any Parish, Townland, Quarterland, Ballybow, Manor, or Lordship, or other Place, District, or Division whatsoever, such Court shall direct the Treasurer of the County, County of the Town, or City, to issue his Warrant to levy such Fine or Sum of Twenty-five Pounds in the same Manner as the Court is by the said recited Act required to direct such Treasurer to issue his Warrant to levy the said Fines or Sums of Forty Pounds and Sixty Pounds respectively as in the said recited Act mentioned and directed to be levied; and every such Treasurer shall issue his Warrant for the levying of every such Fine or Sum of Twenty-five Pounds accordingly.

Justices receiving Information to give Notice to the Clerk of the Crown as herein mentioned, on Penalty of 25*l.* for each Information omitted.

II. And be it further enacted, That every Justice of the Peace who shall from and after the passing of this Act take or receive any Information for any Offence, whereby or in respect whereof any Parish, Place, District, or Division shall under the Provisions of the said Act be subject or liable to any of the Fines or Penalties inflicted by the said Act, shall, and such Justice is hereby required to deliver One Day at the least previous to the Commission Day of any Assizes, or first Day of any Presenting Term respectively to the Clerk of the Crown all such Informations so taken and received by him; and if any such Justice shall omit or neglect to deliver any such Information, every such Justice shall forfeit and pay the Sum of Twenty-five Pounds for each and every such Information which such Justice shall omit or neglect so to deliver within the Time aforesaid to the Clerk of the Crown; such Sum, Fine, or Penalty, to be recovered by Action of Debt, Bill, Plaint, or Information in any Court of Record in *Ireland*, or by Civil Bill in the Court of proper Jurisdiction, and which is hereby fully authorized to take Cognizance of the same by any Person or Persons who shall sue for the same; and in such Proceedings no Essoign, Protection, Wager of Law, nor more than One Imparlance shall be allowed; and the Money recovered by such Action or other Proceeding shall be applied as to One Half thereof to and for the Use of the Person suing for the same, and the other Half to and for the Use of the Infirmary of the County or County of the City or Town, as the Case may be.

Regulations under recited Act respecting the Discharge of any accounting Affidavit, or the Payment or Application of any Sum, shall extend to Quarter Sessions as well as to Assizes.

III. And be it further enacted, That from and after the passing of this Act, and during the Time that any Treasurer of any County, County of a Town or City, or any Collector of Grand Jury Cess, shall be authorized, empowered, and required to levy and collect any such Fine or Fines, all and every the Regulations, Provisions, Restrictions, Exceptions, Matters, and Things in the said recited Act contained, whereby any Court or Judge of Assize, at any Assizes or Presenting Term, is required not to order the Discharge of any accounting Affidavit, or to fiat or otherwise authorize the Payment or Application of any Sum of Money as therein mentioned, shall be and the same are hereby applied to and shall extend to Courts of Quarter Sessions, as fully and effectually, to all Intents and Purposes, as if such Court of Quarter Sessions had been expressly mentioned in the said Act; and that all and every such Regulations, Provisions, Restrictions, Exceptions, Matters, and Things, shall be applied and put in Practice with respect to all such Fine or Fines which shall have been imposed since the passing of an Act made in the Fifty-third Year of His present Majesty's Reign, intituled *An Act to provide for the more effectually preventing the illicit Distillation of Spirits in* Ireland.

53 G. 3. c. 148.

IV. Provided

IV. Provided always, and be it further enacted, That when it ſhall appear to the Satisfaction of any ſuch Court or Judge, that although the Fine or Fines which ſhall have been impoſed at any former Aſſizes or Preſenting Term, upon any Pariſh, Townland, Place, Diſtrict, or Diviſion, have not been levied, it has not been by the Default or Neglect of the Treaſurer or Collector of Grand Jury Ceſs, or other Perſon employed to collect ſuch Fines, that the ſame have not been levied upon and off ſuch Pariſh, Townland, Place, Diſtrict, or Diviſion, it ſhall and may be lawful for the ſaid Court or Judge to order the Diſcharge of any accounting Affidavit, or to fiat or otherwiſe authorize the Payment or Application of any Sum upon or in purſuance of any ſuch Affidavit, for the making or repairing any Road, or for building or repairing any Bridge, or for the building or repairing any Seſſions Houſe or other public Building, or for the performing or carrying on any public Building or other public Work in any Barony or Half Barony, or in any City or Town within which ſuch Pariſh, Townland, Place, Diſtrict, or Diviſion, ſhall be ſituate; any Thing in the ſaid recited Act to the contrary notwithſtanding. Where Fines have not been levied, the Court may give further Order.

V. And whereas in conſequence of the Neglect and Delay which have in many Inſtances occurred in the Collection and Diſtribution of Fines which have been impoſed under the Acts for the preventing the illicit Diſtillation of Spirits in *Ireland*, it may hereafter be deemed expedient that the Collectors or other Perſons empowered to collect the Grand Jury Ceſs ſhould not be employed in the levying, collecting, or receiving of any ſuch Fines; be it therefore further enacted, That when it ſhall appear expedient to the Commiſſioners of Inland Exciſe and Taxes in *Ireland* to appoint other Perſons for the collecting and levying ſuch Fines in all or any of the Counties, Counties of Towns, or Cities in *Ireland*, it ſhall and may be lawful for the ſaid Commiſſioners ſo to do, and for that Purpoſe from Time to Time to give Notice under the Signature of the ſaid Commiſſioners, or any Three of them, by Publication in the *Dublin Gazette*, that it has been deemed expedient by the ſaid Commiſſioners to appoint other Perſons for the levying and collecting of ſuch Fines within any ſuch County or Counties, County or Counties of Towns or Cities, as ſhall be mentioned in ſuch Notice; and the ſaid Commiſſioners ſhall, by ſuch Notice require the Treaſurer or Treaſurers of any ſuch Counties, Counties of Towns, and Cities, which ſhall be mentioned in ſuch Notice, and the ſeveral Collectors or other Perſons empowered to levy any ſuch Fine, to deliver up within ſuch Time as ſhall be mentioned in ſuch Notice, all and every the Warrant and Warrants which ſhall not at ſuch Time have been fully executed to the Perſon or Perſons who ſhall be nominated and appointed by the ſaid Commiſſioners of Inland Exciſe and Taxes, or any Three of them, under their Hands, to receive and execute ſuch Warrants, and upon Demand made to him or them for that Purpoſe by the Perſon or Perſons, or any of them ſo nominated and appointed by the ſaid Commiſſioners as aforeſaid, ſuch Treaſurer or Collector or other Perſon ſhall deliver up all ſuch Warrants accordingly, upon pain of forfeiting the Sum of Two hundred Pounds for each Warrant which ſuch Treaſurer or Collector or other Perſon ſhall not on ſuch Demand made ſo deliver up, and every ſuch Perſon and Perſons ſo nominated and appointed by the ſaid Commiſſioners, or any Three of them, to receive and execute the ſaid Warrants, ſhall and they are Commiſſioners of Inland Exciſe and Taxes may appoint Perſons for levying ſuch Fines. Treaſurers to deliver up Warrants on Penalty of 200l.

are hereby reſpectively authorized, empowered, and required to levy all and every the Fine and Fines which ſhall be mentioned in any ſuch Warrant or Warrants, and to execute or complete the Execution of the ſaid Warrant or Warrants, with like Powers and Authorities, and in like Manner to all Intents and Purpoſes as the Collectors of Grand Jury Ceſs, or other Perſon to whom ſuch Warrants had been originally granted were empowered to exerciſe, and might or could have executed the ſame, and with all the like Remedies in caſe of Non-payment thereof, or of any Part thereof, as are preſcribed by Law with reſpect to any Money to be levied under any Preſentment of a Grand Jury; and every ſuch Fine, Penalty, or Sum of Two hundred Pounds ſhall and may be recovered by Action of Debt, Bill, Plaint, or Information in any Court of Record in *Ireland*, or by Civil Bill in the Court of proper Juriſdiction, and which is hereby fully authorized to take Cognizance of the ſame by any Perſon or Perſons who ſhall ſue for the ſame; and in ſuch Proceedings no Eſſoign, Protection, Wager of Law, nor more than One Imparlance ſhall be allowed; and the Money recovered by ſuch Action or other Proceeding ſhall be applied as to One Half thereof to and for the Uſe of the Perſon ſuing for the ſame, and the other Half to and for the Uſe of the Infirmary of the County or County of the City or Town, as the Caſe may be.

Atteſted Copy of the Entry of the Appointment of Collectors by the Commiſſioners to be Evidence.

VI. And be it further enacted, That on the Trial of any Action, Information, Indictment, Suit, or Proſecution for or concerning any Matter or Thing done by or againſt any Perſon or Perſons who ſhall be ſo nominated and appointed as aforeſaid by the ſaid Commiſſioners of Inland Exciſe and Taxes when acting in the Execution of any of the Powers and Authorities given by this Act, where it may be neceſſary to prove the Nomination or Appointment of any Perſon or Perſons acting as aforeſaid, an atteſted Copy of the Regiſtry or Entry of the Nomination or Appointment of ſuch Perſon or Perſons in any of the Books of or belonging to the ſaid Commiſſioners, or in any of the Books of the Collector of Exciſe for the Diſtrict within which ſuch Perſon or Perſons ſhall have ſo acted, ſhall be admitted as Evidence that ſuch Perſon or Perſons was or were legally appointed and authorized to act in the Execution of this Act, without producing the Nomination or Appointment by which ſuch Perſon or Perſons was or were appointed: Provided always, that nothing herein contained ſhall affect the Apportioning and Applotment of any Fine impoſed on any Pariſh, Townland, Place, Diſtrict, or Diviſion, and that every ſuch Fine ſhall and may be apportioned and applotted under the Proviſions of the ſaid recited Act, ſave only that every Applotment ſhall be delivered to the Collector of Exciſe of the Diſtrict in which the Place upon which the Fine ſhall be directed to be levied ſhall be ſituate, and not to the Collector of the Grand Jury Ceſs, as is required by the ſaid recited Act, and thereupon every ſuch Fine ſhall be levied agreeably to ſuch Applotment, in the ſame Manner in every Reſpect as the Collector of Grand Jury Ceſs was in and by the ſaid Act directed to levy the ſame in Caſes of Applotment made under the ſaid Act; and in caſe no ſuch Applotment ſhall be made and delivered to the Collector of Exciſe, then the Fine ſhall and may be levied in the ſame Manner in all Reſpects as every ſuch Fine is by the ſaid Act required to be levied where no Applotment has been made under the ſaid Act.

Apportioning the Fines not to be affected.

VII. And be it further enacted, That if at any Time after the levying and collecting of such Fines shall have been transferred under the Provisions of this Act, it shall be deemed expedient by the said Commissioners of Inland Excise and Taxes in *Ireland*, that the levying and collecting of such Fines should again be transferred to and made by the Treasurers of Counties, Counties of Towns or Cities, and Collectors of Grand Jury Cess, it shall and may be lawful for the said Commissioners to give Notice under the Signature of any Three of them, by Publication in the *Dublin Gazette*, that it has been deemed adviseable and expedient by the said Commissioners that the levying and collecting of such Fines shall be again had and made by the Treasurers of Counties, Counties of Towns and Cities, and by the Collectors of the Grand Jury Cess, from such Day as shall be specified in such Notice; and thereupon all and every the Warrant and Warrants which shall not at such Time have been executed shall be delivered up to the respective Treasurers, who shall thereupon issue and deliver the said Warrants to the Person or Persons to whom the same had been originally directed; and all and every such Fine and Fines which shall be mentioned in such Warrant or Warrants shall be levied in like Manner, and with the like Powers and Authorities and Remedies, in case of Non-payment thereof, or of any Part thereof, as are provided by Law with respect to any Money to be levied under the Presentment of a Grand Jury, and as the same might and should have been levied under the said Warrants as originally directed.

The Collection of the Fines may be again transferred to the Treasurer.

VIII. And be it further enacted, That the *Dublin Gazette* importing to contain a Copy of any Notice or Notices which shall have been issued under the said recited Act, or which shall hereafter be issued under this Act, shall be deemed and taken to be and shall be conclusive Evidence in all Courts of Civil or Criminal Jurisdiction in *Ireland*, of all such Matters as shall be contained in such Notices respectively; and every such Notice shall be deemed and taken by all such Courts respectively to have been issued in conformity to the several Provisions of the said recited Act and this Act, as the Case may be.

Notice in the Dublin Gazette to be conclusive Evidence.

IX. And whereas in and by an Act made in the Fifty-second Year of His present Majesty's Reign, intituled *An Act to provide for regulating the warehousing of Spirits distilled from Corn in* Ireland *for Exportation, without Payment of the Duty of Excise chargeable thereon; and to transfer the Custody of Spirits so warehoused from the Commissioners of Customs and Port Duties in* Ireland *and their Officers, to the Commissioners of Inland Excise and Taxes in* Ireland *and their Officers*, it is enacted, that it shall be lawful for Distillers to warehouse Spirits for Exportation, subject to such Rules and Regulations as the Commissioners of Excise shall from Time to Time direct or order; and Doubts may be entertained whether the Strength of such Spirits so to be warehoused may be ascertained in and by such Rules and Regulations; for the obviating of such Doubts, be it declared and enacted, That in and by any Rules and Regulations made or to be made by the said Commissioners of Excise, it shall and may be lawful to specify and ascertain the Strength at which any such Spirits may be warehoused, not being less than the Strength at which the same are allowed to be warehoused under the said recited Act; and that any Rules and Regulations which shall have been or shall be made by the said Commissioners for such Pur-

52 G. 3. c. 59.

Regulations to be made for ascertaining the Strength at which Spirits may be warehoused.

poſe ſhall be good, valid and effectual, to all Intents and Purpoſes whatever.

54 G. 3. c. 88.

X. And whereas by one other Act made in the laſt Seſſion of Parliament, intituled *An Act to amend the ſeveral Acts for regulating and ſecuring the Collection of the Duties on Spirits diſtilled in* Ireland, it is amongſt other Things enacted, that every Diſtiller from Corn or Grain ſhall, within Seven Days next after the *Wedneſday* in the Fourth Week of the reſpective Periods of Four Weeks in the ſaid Act mentioned, 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 Kieve of ſuch Diſtiller within the Four Weeks ending on and including ſuch *Wedneſday*; and that if 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 forfeit as in the ſaid laſt-recited Act is mentioned: And whereas it is expedient that inſtead of the Account by the ſaid Act directed, that every Diſtiller ſhould be required to deliver an Account of the Quantity of Malt actually permitted to the Maſh Kieve of ſuch Diſtiller in every ſuch Period of Four Weeks as in the ſaid Act mentioned, ending on *Tueſday* inſtead of *Wedneſday*, as is directed by the ſaid Act; be it therefore enacted, That from and after the paſſing of this Act every Diſtiller ſhall, within Seven Days next after the *Tueſday* in every Fourth Week of the Period of Four Weeks or Twenty-eight Days during which 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 Kieve of ſuch Diſtiller, within the Four Weeks ending on and including ſuch *Tueſday*; and if upon ſuch Account, and the Permits which ſhall have been granted for the permitting of ſuch Quantity of Malt into the Maſh Kieve 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 have diſtilled or ſhall be charged or chargeable with by Law in the Period of Four Weeks or Twenty-eight Days, ending on the *Sunday* next ſucceeding ſuch *Tueſday* (being the Period of Four Weeks or Twenty-eight Days within which the Still of ſuch Diſtiller ſhall be chargeable as working), 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 Diſtiller ſhall not 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 which ſuch Diſtiller ſhall have diſtilled, or ſhall be charged or chargeable with by Law within ſuch Period of Four Weeks or Twenty-eight Days, ending on ſuch *Sunday*, forfeit and pay the Sum of Nineteen Shillings and Sixpence *Britiſh* Currency; which ſaid ſeveral Sums or Penalties ſhall be paid, diſtributed, remitted, and applied in the ſame Manner in all Reſpects as the ſeveral Sums, Penalties, and Forfeitures of Nineteen Shillings and Sixpence

Time of giving in the Account of the Quantity of Malt permitted to the Maſh Kieve, &c.

Penalty for Deficiency, and for not delivering in the Account.

Sixpence *Britiſh* Currency mentioned in the ſaid recited Act are thereby directed to be paid, diſtributed, remitted, or applied.

Regulations of recited Act reſpecting the Duty on any Deficiency of Malt extended to this Act.

XI. And be it further enacted, That all and every the Regulations, Proviſions, Matters, and Things contained in the ſaid recited Act with reſpect to the Payment by any Diſtiller of the Duty on a Quantity of Malt equal to the Quantity which ſhould appear deficient under the ſaid Act, ſhall be applied and put in Practice with reſpect to any Deficiency of Malt which ſhall appear in any Period of Four Weeks or Twenty-eight Days under this Act; and that if any Diſtiller ſhall in the Account hereby required to be delivered inſert a greater Quantity of Malt as having been maſhed, 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 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; and that every Collector or Perſon in charge of the Collection of the Diſtrict ſhall within Seven Days next after the *Tueſday* in every ſuch Period of Four Weeks or Twenty-eight Days require ſuch Diſtiller to take and ſubſcribe in Manner by the ſaid Act directed the Oath or Affirmation of the Tenor and Purport therein ſet forth; and that in every ſuch Oath or Affirmation *Tueſday* ſhall be inſerted inſtead of *Wedneſday*, any Thing in the ſaid Act contained to the contrary notwithſtanding; and every ſuch Oath or Affirmation ſhall be adminiſtered and atteſted as in the ſaid Act is mentioned; and if any Diſtiller being thereto required ſhall neglect or refuſe to take and ſubſcribe ſuch Oath or Affirmation, ſuch Diſtiller ſhall be ſubject to the like Penalty as any Diſtiller would by the ſaid Act be ſubject to for neglecting or refuſing to take and ſubſcribe the Oath or Affirmation therein mentioned. Penalty.

53 G. 3. c. 145.

XII. And be it further enacted, That ſo much of the ſaid laſt-mentioned Act made in the laſt Seſſion of Parliament, as repeals ſuch Part or Parts of an Act made in the Fifty-third Year of His preſent Majeſty's Reign, intituled *An Act to amend the ſeveral Acts for regulating the Diſtillation of Spirits in* Ireland, as empower the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, 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 and are hereby repealed; and that from and after the paſſing of this Act it ſhall and may be lawful for the ſaid Commiſſioners to make any Allowance to any Diſtiller, or to abate the Quantity of Spirits wherewith any Diſtiller may have been or ſhall be chargeable in Conſideration of any Loſs by Fatality or Accident, in the ſame Manner and upon the like Terms and Conditions, and ſubject to the Approbation of the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*, as the ſaid Commiſſioners are authorized to do by the ſaid recited Acts of the Fifty-third Year of His preſent Majeſty's Reign; any Thing in the ſaid recited Act of the laſt Seſſion of Parliament to the contrary notwithſtanding. Allowance to Diſtiller for Loſs ariſing from Accident, ſubject to the Approbation of the Treaſury of Ireland.

Stills may be ſet up in the Place of licenſed Stills, though not

XIII. And be it further enacted, That it ſhall and may be lawful for every Diſtiller who ſhall have been or ſhall be licenſed to keep any Still to ſet up or erect any other Still in the Place and Stead of the Still which ſuch Diſtiller

previously lodged in the Excise Office.

Distiller shall have been or shall be licensed to keep, although such Still so to be set up and erected may not have been previously lodged in the Excise Office of the District; any Thing in an Act made in the Forty-eighth Year of His present Majesty's Reign, intituled *An Act to amend the several Acts for the regulating and securing the Collection of the Duty on Spirits distilled in* Ireland, to the contrary notwithstanding; and that in every such Case every such Distiller who shall so set up or erect, or shall have set up or erected any such Still, shall be deemed to have been chargeable, and such Distiller shall be and continue chargeable in all Respects as if the Still which had been licensed had continued at Work; and every such Distiller and his Sureties shall be subject and liable accordingly; and it shall not be necessary for any such Distiller to take out a Licence for such Still which shall be so set up or erected in the Place and Stead of the Still which shall have been or shall be licensed, unless such Distiller shall be required by the Commissioners of Inland Excise and Taxes, or any Three of them, to take out a Licence for such second or other Still, and which the said Commissioners are hereby authorized and empowered to require, whensoever they shall think it expedient; and every such Distiller, when so required, shall be bound to take out a Licence for such second or other Still, and in Default of so doing, shall be deemed and taken to be to all Intents and Purposes an unlicensed Distiller, and liable to all Penalties and Forfeitures accordingly as such: Provided always, that it shall and may be lawful for the said Commissioners to reduce or abate any Charge against such Distiller, in the like Manner and on the like Accounts as such Commissioners are by Law allowed to reduce or abate any Charge of Duty against any Distiller.

48 G. 3. c. 81.

Licence to be taken out for such Stills if required.

Former Stills to be removed before others are set up.

XIV. Provided also, and be it further enacted, That nothing herein contained shall extend, or be construed to extend, to authorize any Distiller to receive into, or have or keep in his Distillery, any such second or other Still, until such Distiller shall have removed and sent away out of his Distillery and Premises in any Manner connected therewith, such former Still, in the Place and Stead of which such second or other Still shall be intended to be set up or erected.

Time of Removal of Spirits from Warehouse for Exportation.

XV. And be it further enacted, That Spirits made or distilled in *Ireland*, and which shall have been or shall be secured according to Law in any of His Majesty's Warehouses or Stores in *Ireland*, without Payment of the Duty of Excise payable thereon in *Ireland*, shall not be delivered out of or removed from any such Warehouse or Stores for Exportation, at any Time of the Day before the Hour of Nine in the Forenoon, or after the Hour of Two in the Afternoon, nor at any Hour upon any Excise Office or Custom House Holyday; any Law or Usage to the contrary notwithstanding.

Regulation respecting Account of Wash to be delivered in.

XVI. And whereas in and by an Act made in the last Session of Parliament, intituled *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, it is amongst other Things enacted, that if upon the Account taken by the Officer in charge of the Distillery of any Distiller of any Wash, Pot Ale, or Singlings, brewed or made or found in such Distillery within any Period of Four Weeks, such Distiller shall be chargeable by Law with a greater Quantity of Spirits than such Distiller is by the said

54 G. 3. c. 120.

recited Act authorized or allowed to make or diſtil within ſuch Period, the Officer ſhall charge Double Duty for every Gallon of ſuch Exceſs of Spirits, and that ſuch Diſtiller ſhall pay the ſaid Duty, and alſo forfeit the Sum of Five hundred Pounds: And whereas Diſtillers are by Law allowed a certain Time for the diſtilling of Waſh or Pot Ale after the Day the ſame ſhall have been brewed, by reaſon whereof they may within any Period of Four Weeks have in their Diſtilleries Quantities of Waſh or Pot Ale intended for and applicable to the making of Spirits to be diſtilled in the ſubſequent Period of Four Weeks; be it therefore enacted, That it ſhall not be lawful for any Officer to include in any ſuch Account any Waſh, Pot Ale, or Singlings, which ſhall not have been reſpectively decreaſed within ſuch Period of Four Weeks in which he ſhall have taken ſuch Account; any Thing in the ſaid recited Act to the contrary notwithſtanding.

Exceſs of Spirits ariſing from Accident not liable to Penalty.

XVII. Provided always, and be it enacted, That in caſe any Diſtiller ſhall in any Period of Four Weeks or Twenty-eight Days make or diſtil any greater Quantity of Spirits than ſuch Diſtiller is by the ſaid laſt recited Act reſpectively authorized and allowed to make or diſtil in ſuch Period, and that it ſhall appear to the Satisfaction of the ſaid Commiſſioners of Inland Excife and Taxes, that ſuch Exceſs of Spirits was accidental, or was occaſioned by Circumſtances againſt which ſuch Diſtiller could not reaſonably have provided; then and in ſuch Caſe it ſhall and may be lawful for the ſaid Commiſſioners to order that ſuch Diſtiller ſhall not be liable to the Penalty of Five hundred Pounds in the ſaid Act mentioned for ſuch Exceſs, who ſhall thereupon be freed and diſcharged from the ſaid Penalty and the Single Duty by Law chargeable on Spirits, and no more, ſhall be payable on ſuch Exceſs; any Thing in the ſaid recited Act to the contrary notwithſtanding.

Compenſations for Spirits taken out of Warehouſes before Dec. 1, 1814, confirmed.

XVIII. And whereas by an Act paſſed in the laſt Seſſion of Parliament to regulate the Trade in Spirits between *Great Britain* and *Ireland* reciprocally, certain Compenſations are given to the Proprietors of Spirits diſtilled in *Ireland*, which having been warehouſed at the Time in the ſaid Act mentioned in any of His Majeſty's Warehouſes in *Ireland*, ſhould be taken out either for Home Conſumption or for Exportation to *Great Britain* before the Firſt Day of *November* next after the paſſing of the ſaid Act: And whereas in conſequence of Difficulties having occurred ſeveral Proprietors of ſuch Spirits were prevented from ſo taking out the ſame before the ſaid Firſt Day of *November*; and the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland* did by their Orders, bearing Date the Twenty-fourth Day of *October* and Firſt Day of *November* One thouſand eight hundred and fourteen, made on the Memorial of ſeveral of ſuch Proprietors, direct that the ſaid Compenſations ſhould be paid on all ſuch Spirits which ſhould be taken out of His Majeſty's Warehouſes for the Purpoſes in the ſaid Act mentioned, before the Firſt Day of *December* One thouſand eight hundred and fourteen; and it is expedient that ſuch Orders ſhould receive the Sanction and Confirmation of Law; be it therefore enacted, That ſuch Orders are hereby declared to be valid to all Intents and Purpoſes as if the ſame had been made purſuant to the Authority of any Act of Parliament, and to be a good and ſufficient Warrant and Authority for the Payment of the ſaid Compenſation.

Duties payable by Tanners, &c. ſecured by diſtraining the Hides or Skins.

XIX. And for the more eaſy Collection of the Duties payable to His Majeſty, His Heirs and Succeſſors, upon Hides and Skins tanned and upon Hides and Skins dreſſed in Oil, and on Vellum and Parchment made in *Ireland*; be it enacted, That in all Caſes where any Duties payable by any Tanner, Baſil Tanner, Currier, *Spaniſh* Leather Dreſſer, or other Dreſſer of Hides or Skins, or by any Maker of Vellum or Parchment, ſhall be unpaid at the Time when ſuch Duties are by Law made due and payable (as well ſuch Duties as ſhall have been incurred before as ſuch Duties which ſhall be incurred after the paſſing of this Act), it ſhall 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 Hides and Skins, and Pieces of Hides and Skins, whether the ſame ſhall have been tanned or dreſſed or not, and all or any Vellum and Parchment in any Tan Yard, Tan Houſe, or other Yard or Workhouſe, Mill, Store, or other Place uſed by any ſuch Tanner or other Perſon reſpectively, for the tanning, dreſſing, drying, or keeping any Hides or Skins, or any Pieces thereof, or for making or keeping any Vellum or Parchment, 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 Tanner, Baſil Tanner or Currier, *Spaniſh* Leather Dreſſer or other Dreſſer of Hides or Skins, or from any ſuch Maker of Vellum or Parchment, together with the Coſts and Expences of ſuch Taking, Diſtraining, and Sale, there ſhall be any Surplus of the Produce ariſing from the Sale thereof, ſuch Surplus ſhall be forthwith tendered and paid to ſuch Perſon 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 Perſon or his Repreſentatives, at any Time or Times before the Day 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 other Officer in Charge as aforeſaid, towards diſcharging the Duties ſo due and payable, the real Value of ſuch Articles as he or they ſhall deſire to have delivered up, and the ſame may be delivered up accordingly.

Penalties how to be levied.

XX. And be it further enacted, That all and every the Fines, Penalties, and Forfeitures inflicted by this Act, ſave as otherwiſe directed 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 46G.3.c.106. 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.

XXI. 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.

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