ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

***

such Warehouse for Home Consumption in *Ireland* at any Time or Times from and after the Fifth Day of *July* One thousand, eight hundred and sixteen.

Drawbacks to be paid on Spirits exported (except to Great Britain) in lieu of former Drawbacks.

II. And be it further enacted, That on all Spirits distilled from Corn in *Ireland*, and exported from thence to any Place, except *Great Britain*, after the said Fifth *July* One thousand eight hundred and sixteen, 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 which shall be exported directly from and out of such Warehouse, the Sum of Four-pence Farthing *British* Currency for every Gallon of such Spirits, for and in respect 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 Five Shillings and Ten-pence Farthing *British* Currency for every Gallon of such Spirits of a Strength not less than that of One to Ten over Hydrometer Proof; and the said Drawbacks shall be in lieu of all former Drawbacks on such Spirits respectively under or by virtue of any Act or Acts in force immediately before the passing of this Act.

Drawbacks to be subject to former Regulations.

III. And be it further enacted, That the several Drawbacks or Allowances by this Act allowed and made payable on the Exportation of Spirits, shall be paid and satisfied under and subject to all such Rules and Regulations as are contained in any Act or Acts in force in *Ireland* respecting Drawbacks; and that every Person claiming such Drawback or Allowance shall perform all such Requisites, and comply with such Regulations and Restrictions as are required to be performed and observed by Persons exporting any Article whereon any Drawback is payable for obtaining the same.

Allowance to be made for Spirits in Stock of a Distiller licensed to keep a Still exceeding 100 Gallons.

Duty to be charged for Spirits distilled after a certain Day.

IV. And be it further enacted, That for all Spirits distilled from Corn or Grain in *Ireland*, which shall be in the Stock of any Distiller licensed to keep a Still, exceeding One hundred Gallons Content in *Ireland*, on the Morning of the *Monday* immediately preceding the said Fifth Day of *July*, there shall be allowed to the Distiller of such Spirits for every Gallon of such Spirits the Sum of Sixpence *British* Currency; and that upon all Spirits which shall be distilled or chargeable on and after such *Monday* there shall be charged upon every Gallon of such Spirits the Sum of Five Shillings and Sixpence *British* Currency, and no more; and the Officer in Charge of such Distillery shall make his Return and Charge of Duty accordingly.

Officer to make Returns of the Stock to the Collector.

A Copy to be left with the Distiller, and one transmitted to the Commissioners.

V. And be it further enacted, That the Officer or Officers of Excise in charge of the Distillery of any such Distiller shall, within Fourteen Days after the said Fifth Day of *July*, make a Return in Writing to the Collector of Excise of the District in which such Distillery shall be situate, of the just and true Quantity of all Spirits in the Stock of such Distiller upon the Morning of the *Monday* next immediately preceding the said Fifth Day of *July*; and also of the Amount of the said Allowance of Sixpence upon every Gallon of such Spirits; and every such Officer shall leave a true Copy of such Return in Writing under his Hand, with every

ſuch Diſtiller, or at the Diſtillery of ſuch Diſtiller, and ſhall tranſmit a Duplicate of ſuch Return to the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, upon Pain of forfeiting Twenty Pounds for every Neglect or Omiſſion of ſo doing; and it ſhall be lawful for the ſaid Commiſſioners, upon the Application of ſuch Diſtiller, and the ſaid Commiſſioners are hereby required to make an Order or Orders for the Payment or Satisfaction to ſuch Diſtiller of all ſuch Sum or Sums of Money as, under the Return of the ſaid Officer, ſhall to the ſaid Commiſſioners appear to be payable to ſuch Diſtiller in reſpect of ſuch Allowance of Sixpence *per* Gallon of ſuch Spirits, either by Payment of the Amount of ſuch Allowance to ſuch Diſtiller by the Collector of the Diſtrict, or by any Allowance or Abatement to ſuch Diſtiller out of or in reſpect of any Duty of Exciſe on Spirits which may be or become payable or due from ſuch Diſtiller, in ſuch Manner, and at ſuch Times, and under ſuch Orders, Rules, Regulations, Conditions, and Reſtrictions, as the ſaid Commiſſioners ſhall from Time to Time think fit to make for that Purpoſe.

Penalty.

Commiſſioners to order Payment of the Allowance.

VI. And be it further enacted, 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 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 any Act or Acts in force 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 the ſaid Table, and all and every the Matters therein ſpecified and contained, ſhall be deemed and taken to be Part of this Act, to all Intents and Purpoſes whatſoever; and that 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 ſpecified, from all Waſh, Pot Ale, 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 of Exciſe 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*.

So much of any Act as regulates the Number of Charges of Low Wines, &c. repealed.

Diſtillers to pay the Duties for ſuch Quantities of Spirits as might be produced from the Number of Charges of Low Wines ſpecified in Table annexed.

Further Duty in reſpect of Stills for as much more Spirits as might be produced.

VII. Provided always, and be it enacted, That whenever any Diſtiller licenſed to keep a Still or Stills under One thouſand Gallons Content, and exceeding

Diſtiller keeping Still of a certain

Content to give Notice when he intends to work with Turf only not charred.

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, during which any Still shall be chargeable as working, that such Distiller purposes to work any Still or Stills in his Possession during the next succeeding Period with Turf only not charred, and not with Coal or other Fuel than Turf not charred, such Distiller shall for every such Period, 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 Five Sevenths 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 Wash, Pot Ale, 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: Provided always, that every such Distiller shall also, Six Days previous to the Commencement of any Period during which such Distiller purposes to work any Still or Stills in his Possession with Turf only not charred, and not with Coal or other Fuel than Turf not charred, give Notice of such his Intention to the Commissioners of Inland Excise and Taxes, and in default of giving every such respective Notice, the Still or Stills of such Distiller so making default shall be subject and liable to the full Number of Charges of Singlings or Low Wines for the Whole of such Period.

Duty in such Case how to be charged.

Notice also to be given to the Commissioners;

subject to the full Number of Charges for Default.

Working with Coal, &c. after such Notice, Still to be subject to the full Number of Charges.

VIII. Provided also, and be it further enacted, That if any Still in the Possession of any Distiller shall at any Time during any Period 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, every such Still shall be subject and liable to the full Number of Charges of Singlings or Low Wines for the Whole of such Period, any Thing herein contained to the contrary notwithstanding.

Coals, &c. found on Premises, after Notice of working with Turf, forfeited.

IX. And be it further enacted, That whenever any Distiller shall have given such Notice that he purposes to work any such Still or Stills in his Possession, during any Period with Turf only as aforesaid, it shall not be lawful for such Distiller to have or keep within his Distillery or any Premises connected therewith, at any Time during such Period, any Coal or any 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 seized, 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.

X. And be it further enacted, That it shall and may be lawful for the Commissioners of Inland Excise and Taxes in *Ireland*, from Time to Time to order and direct that all Spirits distilled in the Distillery of any Distiller in *Ireland*, in such Cities, Towns, or Places, wherein an Office for granting Permits shall not be established, and as shall be mentioned and specified in any Order to be made by the said Commissioners for that Purpose, shall be deposited in His Majesty's Warehouses or Stores, and that no Spirits distilled in such Distillery shall be sent out of such Distillery to any Place whatever except to His Majesty's Warehouse or Stores, and that no such Spirits shall be sold, disposed of, or delivered by such Distiller to any Person or Persons, until the same shall be warehoused in such Warehouse or Stores, under the Regulations required by Law, or such other Rules and Regulations as the said Commissioners shall from Time to Time make for that Purpose; and that from and after the Time when such Order or Direction of such Commissioners shall be so made, it shall not be lawful for such Distiller to send any Spirits out of his Distillery or Stores contrary to such Order, on Pain of Forfeiture of all such Spirits, and of the Casks or Vessels in which the same shall be contained, and the same shall and may be seized by any Officer or Officers of Excise; and it shall not be lawful for any Officer to grant any Permit for the Removal of such Spirits from the Distillery or Stores of such Distiller, except to such Warehouse, any Thing in any Act or Acts to the contrary in anywise notwithstanding.

Where an Office for granting Permits is not established, Commissioners shall order Spirits to be Warehoused.

XI. And whereas it is expedient, for the further Encouragement of Distillers licensed to keep Stills of or under One hundred Gallons Content, that Spirits distilled in any such Still should be allowed to remain in His Majesty's Warehouses or Stores for a longer Period than Four Calendar Months, without Payment of any Sum of Money after the Rate of Ten Pounds *per Centum*, on the Amount of the Duties on such Spirits; be it therefore enacted, That from and after the passing of this Act, any Spirits which shall have been or shall be made or distilled in any Still of or under One hundred Gallons Content, and which shall have been or shall be warehoused pursuant to Law in any of His Majesty's Warehouses or Stores in *Ireland*, shall and may remain in any such Warehouses or Stores for any Period without Payment of any such Sum after the Rate of Ten Pounds *per Centum* aforesaid, for or in respect of such Spirits upon the taking of the same out for Home Consumption; and that it shall not be lawful for the Commissioners of Inland Excise and Taxes in *Ireland*, to order any such Spirits to be sold at the Expiration of such Period of Four Months; and that it shall and may be lawful for the Distiller or other Proprietor of any such Spirits to take such Spirits out of Warehouse for Home Consumption, in any Quantity not less than One hundred Gallons, any Thing in any Act or Acts in force to the contrary notwithstanding.

Spirits distilled from Stills of or under 100 Gallons to remain in Warehouse for any Period without Payment of the 10 per Cent. of Duty.

Spirits may be taken out for Home Consumption in Quantities not less than 100 Gallons.

XII. And be it further enacted, That from and after the passing of this Act it shall and may be lawful for the Commissioners of Inland Excise and Taxes in *Ireland*, or any Three of them, and they are hereby respectively authorized upon Application made to them for that Purpose, to allow any Spirits which shall have been or shall be made or distilled in any Still exceeding One hundred Gallons Content, and which shall have been or shall

Spirits from Stills exceeding 100 Gallons may remain in Warehouse beyond the Period of Four

Months without such Payment.

shall be warehoused pursuant to Law, in any of His Majesty's Warehouses or Stores in *Ireland*, to remain in any such Warehouse or Stores, for any Period of Time beyond such Period of Four Calendar Months, as to the said Commissioners shall seem fitting or expedient; and without Payment of any such Sum after the Rate of Ten Pounds *per Centum* aforesaid, for or in respect of such Spirits upon the taking of the same out for Home Consumption.

Penalty on Persons having Spirits in their Possession for which the Duty has not been paid, or having any Quantity exceeding a Gallon without a Permit.

XIII. And be it further enacted, That if any Person whatever in *Ireland* shall have in his or her Custody or Possession at any Time after the Expiration of One Calendar Month next after the passing of this Act, any Spirits in any Quantity whatever, the full Duties chargeable whereon shall not have been paid, or any Spirits in any Quantity exceeding One Gallon, which shall not have been duly and legally permitted and attended with a proper Permit or Permits to him, her, or them, every such Person aforesaid shall for each and every such Offence forfeit the Sum of One hundred Pounds, and upon the Trial of any Information for the Recovery of the said Penalty, the Defendant or Defendants in such Information shall be convicted, unless due Proof shall be made by such Defendant or Defendants, that the full Duty on such Spirits had been duly paid, or that such Spirits were bought by or for such Defendant or Defendants, and received from a licensed Distiller, or some Person licensed to sell Spirits, or that the same were attended with proper Permit or Permits to such Defendant or Defendants, any Law, Usage, or Custom, to the contrary notwithstanding.

Distillers before commencing the Working of any Still to give Six Days Notice to the Commissioners.

XIV. And be it further enacted, That every Distiller before he shall commence the working of any Still or Stills in any Year, and so in like Manner before he shall re-commence the Working of any Still or Stills after any Discontinuance thereof, shall in addition to the respective Notices which he is by Law required to give of so commencing or re-commencing to work, to the Collector of the District, and the Surveyor and Gauger in charge of the Distillery of such Distiller, give Six Days Notice in Writing to the Commissioners of Inland Excise and Taxes in *Ireland*, setting forth the Day and Hour when such Distiller shall intend to commence or re-commence to work any such Still respectively, as the Case may be, and any Distiller who shall commence or re-commence the working of any Still without having given such Notice to the Commissioners of Inland Excise and Taxes in *Ireland*, shall for each such Offence forfeit and pay the Sum of Two hundred Pounds.

Penalty.

46 G. 3. c. 88.

XV. And whereas in and by an Act passed in the Forty-sixth Year of His present Majesty's Reign, intituled *An Act to provide for the regulating and securing the Collection of the Duties on Spirits distilled in* Ireland, *and the Warehousing of such Spirits for Exportation*, it is amongst other Things enacted, that if any Distiller who shall have discontinued the working of any Still in Manner mentioned in the said Act, shall intend to set at work again such Still so discontinued, such Distiller shall give the several and respective Notices directed and appointed by the said Act, specifying the Day and Hour on which he intends so to re-commence the working such Still, and that such Day shall be on some *Monday*, not less than Four

Weeks distant from the Time of the last Discontinuance of the working of such Still: And whereas it may be expedient in certain Cases to allow Distillers to re-commence the working of any Still on some other *Monday*; be it therefore enacted, That it shall and may be lawful to and for the Commissioners of Inland Excise and Taxes, or any Three of them, to permit or allow any Distiller to recommence the working of any Still upon any *Monday*, although such *Monday* may not be Four Weeks distant from the Time of the last Discontinuance of the working of such Still, provided that such *Monday* shall be the Commencement of some whole Period of Four Weeks previous to the Twenty-ninth Day of *September* in any Year, and provided also that special Application shall be for that Purpose made by such Distiller to the said Commissioners Ten Days at least before the Day of such Re-commencement, and upon good and sufficient Cause shewn, and that such Distiller shall give Six Days Notice of his Intention of his being desirous of so re-commencing to work to the Collector or other Officer in charge of the Collection of the District, and to the Surveyor and Gauger in charge of the Distillery of such Distiller; and it shall and may be lawful for such Distiller after having obtained the Permission or Allowance of the said Commissioners, or any Three of them, for that Purpose, and having given such Notice as aforesaid to the Collector, Surveyor, and Gauger as aforesaid (but not otherwise), to re-commence the working of any Still or Stills accordingly on the *Monday* mentioned in such his Application and Notice as aforesaid, and no other Day shall be mentioned in any such Application or Notice than some *Monday* which shall be the Commencement of some whole Period of Four Weeks previous to the Twenty-ninth Day of *September*, and every such Distiller shall in such Case be charged and chargeable, and shall pay Duty in all respects as if such *Monday* of so re-commencing to work had been Four Weeks distant from the Time of the last Discontinuance to work such Still, any Thing in the said recited Act of the Forty-sixth Year aforesaid, or in any other Act to the contrary notwithstanding.

Commissioners may permit Distillers to recommence the Working of Stills any Monday provided there are Four Weeks previous to the 29th September.

XVI. And be it further enacted, That if any Distiller shall re-commence the working of any Still on any Day which shall be less than Four Weeks distant from the Time of the last Discontinuance of such Still, unless and until such Distiller shall have first had and obtained such Permission or Allowance aforesaid for that Purpose from the said Commissioners, or any Three of them, every such Distiller who shall so re-commence contrary hereto, shall for every such Offence forfeit the Sum of Five hundred Pounds.

Penalty on Distillers re-commencing in less than Four Weeks from the Discontinuance without such Permission.

XVII. And be it further enacted, That whenever it shall happen that any Still in the Distillery of any Distiller shall be chargeable as working under any Act or Acts in force in *Ireland* for the regulating the Distillation of Spirits, and securing the Duties on Spirits distilled in *Ireland*, for any Period of Four Weeks ending on the First Day of *September*, or on any Day subsequent to the said Day, and before the Twenty-ninth Day of such Month of *September* in any Year, it shall not be lawful for the Distiller to continue to work such Still at any Time beyond the End of such Period of Four Weeks, but the working of such Still shall be discontinued at the End of such Period of Four Weeks, whether any Notice shall have been given

Distillers not to work Stills beyond the Four Weeks charged.

Officer to faſten the Head of Stills.

given for that Purpoſe or not; and it ſhall be lawful for the Officer of Exciſe in charge of ſuch Diſtillery to ſtrap down and faſten the Head of every ſuch Still; and to proceed in all other reſpects as if Notice of the Diſcontinuance of the working of ſuch Still had been given by the Diſtiller in Manner required by Law in all Caſes of diſcontinuing the working of any Still; and if at any Time after the End of the ſaid Period of Four Weeks, and before the ſaid Twenty-ninth Day of *September*, any ſuch Still or Stills ſhall be found at work in the Diſtillery of ſuch Diſtiller, ſuch Diſtiller ſhall be charged and chargeable with the Duty payable in reſpect of the ſaid Still for a full Period of Four Weeks next enſuing the Day upon which the working of ſuch Still ought to have been diſcontinued as aforeſaid, and the Officer in charge of ſuch Diſtillery ſhall make ſuch weekly Return or Returns during ſuch Part of the ſaid Period of Four Weeks as ſhall elapſe at any Time previous to the Twenty-ninth Day of ſuch Month of *September*, as is required by Law in Caſes where any Still ſhall be chargeable as working; and ſuch Officer ſhall alſo, within Ten Days next after the Twenty-ninth Day of ſuch Month of *September*, make a Return to the Collector of the Diſtrict of a Charge upon ſuch Diſtiller of all ſuch Quantities of Spirits, and the Duties thereon, as, with the Quantities compriſed in any ſuch previous weekly Return or Returns, ſhall amount to the full Quantity of Spirits for which ſuch Diſtiller ſhall be chargeable with Duty in reſpect of ſuch Still, for a full Period of Four Weeks or Twenty-eight Days; and ſuch Diſtiller ſhall pay the Duty appearing by ſuch Return and Charge to have become due and payable within Six Days after ſuch Return and Charge ſhall have been made, or ſhall for any Default forfeit Twenty Pounds, together with a Sum equal to Double the Duty ſo returned and charged, although it may happen that the Licence of ſuch Diſtiller may have expired on the ſaid Twenty-ninth Day of *September*, and although ſuch Still ſhall not have been actually at work at any Time after ſuch Twenty-ninth Day of *September*.

Stills found at Work after ſuch Period of Four Weeks to be charged with the Duty.

Penalty.

Allowances in reſpect of Decreaſe of Waſh and of Low Wines in Hand at the Expiration of the Period of Four Weeks.

XVIII. And be it further enacted, That it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, from Time to Time to make ſuch Regulations as they ſhall think fit, to aſcertain and authorize the Amount of the Allowance or Deduction to be made out of any Charge of Duty ariſing from the Decreaſe of any Waſh or Pot Ale, for or in reſpect of any Quantity of Low Wines or Singlings which may remain on Hand in the Diſtillery of any Diſtiller at the Expiration of any Period of Four Weeks, or Twenty-eight Days, during which any Still of ſuch Diſtiller ſhall be chargeable as working in Proportion to the Content of any ſuch Still reſpectively; and that it ſhall not be lawful for any Officer to make any Allowance or Deduction whatever from any ſuch Charge of Duty on any Diſtiller for or in reſpect of any Quantity of Low Wines or Singlings which may remain on Hand at the Expiration of any Period of Four Weeks or Twenty-eight Days, during which the Still of any Diſtiller ſhall be chargeable as working, nor ſhall any Diſtiller be entitled at any Time to any ſuch Allowance or Deduction from any ſuch Charge of Duty, other than ſuch Allowance and Deduction as ſhall be ſo aſcertained and authorized by the ſaid Commiſſioners, from Time to Time, in Proportion to the Contents of the Still as aforeſaid, except as is herein-after provided with reſpect to the weekly Charges on ſuch Diſtiller.

XIX. And be it further enacted, That if any Diſtiller ſhall make, diſtil, extract, or produce any Quantity of Spirits exceeding the Proportion of One Gallon of Spirits for every Ten Gallons of Waſh or Pot Ale decreaſed, or exceeding the Proportion of Two Gallons of Spirits for every Five Gallons of Low Wines or Singlings decreaſed, every ſuch Diſtiller ſhall be charged with and ſhall pay the full Exciſe Duty for all ſuch Spirits ſo produced exceeding the reſpective Proportions aforeſaid. Spirits exceeding the Proportions herein ſtated to pay the full Duty.

XX. Provided always, and be it enacted, That it ſhall and may be lawful for the Officer of Exciſe, in making up the Charge againſt any Diſtiller for any Week of any Period of Four Weeks (ſave and except the Charge for the laſt Week of any ſuch Period) upon the Decreaſe of Waſh or Pot Ale, to make an Allowance to ſuch Diſtiller for or in reſpect of the Quantity of Singlings remaining on Hand at the Expiration of ſuch Week (ſave ſuch laſt Week as aforeſaid) by deducting from the Charge of ſuch Waſh or Pot Ale, the Amount of a Quantity of Spirits calculated after the Rate of Two Gallons of Spirits for every Five Gallons of ſuch Singlings ſo remaining on Hand as aforeſaid. How Allowance ſhall be made in reſpect of Decreaſe of Waſh and Singlings in Hand.

XXI. And be it further enacted, That if any Officer in charge of the Diſtillery of any Diſtiller ſhall be removed from the ſame, or ſhall die, it ſhall and may be lawful to and for the Officer or Officers who ſhall ſucceed the Officer who ſhall be ſo removed, or ſhall die, to make out and return any Charge againſt ſuch Diſtiller, from the Books and Papers kept and Entries made by ſuch Officer who ſhall be ſo removed, or ſhall die, relating to ſuch Diſtillery, and to the State thereof, and every ſuch Charge ſo made out and returned from ſuch Books, Papers, or Entries, ſhall be a Charge on ſuch Diſtiller, who ſhall pay the Duties ſo charged and returned, under and ſubject to the like Rules, Regulations, and Penalties, as if ſuch Books, Papers, and Entries, were the Books, Papers, and Entries of the Officer who ſhall make ſuch Charge, and as if ſuch Officer had been placed over ſuch Diſtillery at the Time ſuch Entries had been made. Officer to make Charges from the Entries of the Officer he ſucceeded.

XXII. And be it further enacted, That from and after the paſſing of this Act, ſo much and ſuch Parts of any Act or Acts in force in *Ireland*, at the Time of the paſſing of this Act, 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 to verify the ſame on Oath or Affirmation, 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 as impoſes any Penalty againſt ſuch Diſtiller, for any Deficiency of ſuch Quantity of Malt, or as relates to the Application of any ſuch Penalty, or to the Payment of any Sum or Duty for or in reſpect of any ſuch Deficiency by any Diſtiller, ſhall be and the ſame is and are 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 Acts, or any of them, at any Time before the paſſing of this Act; and ſave and except ſuch So much of any Act as relates to the Delivery of Account of Malt maſhed, or as requires the Uſe of a Quantity of Malt in Proportion to a Quantity of Spirits, &c. repealed.

such Parts of such Act or Acts, as repeals or repeal any Provision or Provisions in any former Act or Acts relating to any such Account, or to the Use of any such Quantity of Malt, or to any Penalty in respect thereof, or to the Payment of any Sum or Duty for or in respect of any such Deficiency by any Distiller.

Hotel Keepers in Dublin may take out a Licence to retail Spirits, Wine, Beer, &c. paying 7l.

XXIII. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and seventeen, it shall and may be lawful for any Person who shall be duly licensed to keep an Hotel within the City of *Dublin*, or within One Mile of the said City, to have and obtain at his Desire, a Licence to sell by Retail, Spirituous Liquors, Wine, Beer, Ale, or Porter, Cyder or Perry, Metheglin or Mead, within such Hotel, and to be used and consumed therein only, upon Payment of the Sum of Seven Pounds only and no more; subject nevertheless to the several Rules, and Regulations with respect to the obtaining such Licence, as are contained and directed in and by an Act made in the last Session of Parliament, 55 G. 3. c. 19. intituled *An Act to grant certain Duties of Excise upon Licences for the Sale of Spirituous and other Liquors by Retail, and upon Licences to Persons dealing in Exciseable Commodities in* Ireland, *in lieu of the Stamp Duties payable upon such Licences, and to secure the Payment of such Excise Duties, and to regulate the issuing of such Licences, and to discourage the immoderate Use of Spirituous Liquors in* Ireland, or in any other Act or Acts in force in *Ireland*, for the amending the said last recited Act, or for regulating the granting of such Licences: Provided always, that no Keeper of such Hotel who shall be so licensed, on the Payment of Seven Pounds only, shall sell or deliver any such Liquors to any Person for Sale, in any other Manner than to be used and consumed within such Hotel, by the Lodgers or Inmates of such Hotel, and shall not be entitled to vend or sell, nor shall vend, sell, or send out any such Spirituous or other Liquors to any Person not being a Lodger or an Inmate of such Hotel, upon Pain that every Person so licensed and so vending, sending out, and selling such Spirituous or other Liquors contrary to this Act, shall be deemed an unlicensed Retailer of Spirituous Liquors, and shall be liable to all Penalties and Forfeitures to which any Person or Persons are subject under any Act or Acts in force in *Ireland* for retailing Spirituous or other Liquors without Licence.

Sale of Liquors limited to the Inmates of the Hotel.

Penalty.

Licences may be taken out for the Sale of Liquors in Ballinasloe, on Payment of 11l.

XXIV. And be it further enacted, That from and after the passing of this Act it shall and may be lawful for every Person to have and obtain at his Desire, a Licence to sell Spirituous Liquors, Wine, Beer, Ale, or Porter, Cyder or Perry, Metheglin or Mead, by Retail, within the Town of *Ballinasloe*, and within One Mile of the Market House or Market Place therein, on Payment of the Sum of Eleven Pounds only, and no more, any Thing in the said last recited Act of the last Session of Parliament, or in the Schedule thereunto annexed, or in any other Act or Acts in force in *Ireland*, for amending the said Act, or for regulating the granting of such Licences to the contrary in anywise notwithstanding, subject nevertheless to the several Rules and Regulations with respect to the obtaining such Licence, as are contained and directed in and by the said recited Acts, or any of them.

XXV. And whereas by the ſaid Act made in the laſt Seſſion of Parliament, intituled *An Act to grant certain Duties of Exciſe upon Licences for the Sale of Spirituous and other Liquors by Retail, and upon Licences to Perſons dealing in Exciſeable Commodities in* Ireland, *in lieu of the Stamp Duties payable upon ſuch Licences, and to ſecure the Payment of ſuch Exciſe Duties, and to regulate the iſſuing of ſuch Licences, and to diſcourage the immoderate Uſe of Spirituous Liquors in* Ireland; it is among other Things enacted, that it ſhall be lawful for any Perſon in any Place in *Ireland*, where the Duty on Licences to retail Spirituous and other Liquors is Eleven Pounds only, (ſuch Place not being ſituate within any Market Town, or within One Mile thereof,) to obtain ſuch Licence on Payment of the Sum of Seven Pounds: And whereas Doubts may ariſe as to the Meaning and Extent of the Words "Market Town;" be it declared and enacted, That the ſaid Proviſion in the ſaid recited Act ſhall extend to ſuch Towns only, in which a Weekly Market is actually holden throughout the Year; and that in Places ſituate within any Town where a Weekly Market is not ſo actually holden, ſuch Licence may be granted on Payment of the ſaid Sum of Seven Pounds in the ſaid Act mentioned. 55 G. 3. c. 19.

Meaning of the Words "Market Town" explained.

XXVI. And be it further enacted, That it ſhall and may be lawful for any Juſtice of the Peace in *Ireland*, within his Juriſdiction, to ſummon any Perſon charged with having ſold any Spirituous Liquors, Wine, Beer, Ale, Cyder or Perry, Metheglin or Mead, by Retail, without Licence, and to require, by the Summons to be iſſued, the Perſon ſummoned to bring with him or her, and to produce a Licence in force to ſuch Perſon, for ſelling ſuch Spirituous and other Liquors by Retail; and in caſe ſuch Perſon ſo ſummoned ſhall not appear, upon Proof on Oath made of the Service of ſuch Summons, or if ſuch Perſon ſhall appear and ſhall not produce a proper Licence authorizing him or her to ſell by Retail ſuch Spirituous and other Liquors, then ſuch Juſtice ſhall examine on Oath ſuch Witneſs or Witneſſes as ſhall appear before him, which Oath ſuch Juſtice is hereby authorized and empowered to adminiſter; and if Proof ſhall be made before ſuch Juſtice, or if it ſhall appear by the Confeſſion of the Party that ſuch Perſon did ſell Spirituous Liquors, or any of ſuch Liquors aforeſaid, at any Time within Two Months previous to the iſſuing of ſuch Summons, then ſuch Juſtice ſhall convict the Perſon charged with having ſold ſuch Spirituous or other Liquors, of ſuch Offence, and ſuch Perſon ſhall be liable and ſubject to a Fine or Penalty not exceeding Ten Pounds, and not leſs than Forty Shillings, at the Diſcretion of ſuch Juſtice (excluſive of any other Penalty or Forfeiture to which ſuch Perſon may by Law be liable to, or ſubject for ſuch Offence), and ſuch Juſtice ſhall adjudge ſuch Perſon ſo convicted to forfeit ſuch Sum accordingly, One Moiety thereof to be paid to the Informer, and the other Moiety to the Churchwardens of the Pariſh where ſuch Offence ſhall have been committed, for the Uſe of the Poor therein; and in caſe ſuch Penalty or Sum which ſuch Perſon ſhall be ſo adjudged to have forfeited ſhall not be paid by the Offender immediately upon ſuch Conviction, ſuch Offender ſhall be committed to Gaol by ſuch Juſtice, for any Time not exceeding Three Calendar Months, and not leſs than One Calendar Month, at the Diſcretion of ſuch Juſtice.

Juſtices may ſummon before them Perſons charged with ſelling Liquors without Licence.

Penalty on Conviction.

XXVII. And

Provisions of former Acts relating to the Collection of Duties on Spirits extended to this Act.

XXVII. And be it further enacted, That all and every the Clauses, Rules, Regulations, Provisions, Penalties, Forfeitures, and Modes of Recovery, prescribed, 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, and made applicable to the Provisions herein contained, 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.

Recovery and Application of Penalties.

XXVIII. 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 settling of the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*; or in and by an Act made in the Forty-sixth Year of His present Majesty's Reign, intituled 46 G. 3. c. 106. *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 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.

Charges on Stills when to commence.

XXIX. And be it further enacted, That this Act, so far as the same relates to or concerns the Charges imposed on any Still or Stills by this Act, shall commence and take Effect on the *Monday* Three Weeks next after the passing thereof, with respect to all Stills as to which such *Monday* shall be the Commencement of some Period of Four Weeks or Twenty-eight Days, for which any such Still or Stills shall be chargeable by Law as working; but where such *Monday* Three Weeks next after the passing of this Act shall not be the Commencement of such Period of Four Weeks or Twenty-eight Days for which any Still or Stills shall be chargeable as working, then this Act shall commence and take Effect with respect to such Still or Stills on the first or next *Monday* after the

Monday Three Weeks next after the paſſing of this Act, which ſhall be the Commencement of a Period of Four Weeks or Twenty-eight Days, for which any ſuch Still or Stills ſhall be chargeable by Law as working.

Commencement of Act.

XXX. And be it further enacted, That this Act ſhall, ſave and except as herein otherwiſe provided, commence and take Effect from and after the Fifth Day of *July* One thouſand eight hundred and ſixteen.

Act may be altered this Seſſion.

XXXI. 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.

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 Four Weeks or Twenty-eight Days, in reſpect of every Still of ſuch Diſtiller being of the ſeveral Contents following; (that is to ſay),

Contents of the Still.			No. of Charges.
3,000 Gallons and upwards	-	-	100 Charges.
3,000 not leſs than	2,750	- -	103
2,750 - -	2,500	- -	105
2,500 - -	2,250	- -	110
2,250 - -	2,000	- -	115
2,000 - -	1,750	- -	118
1,750 - -	1,500	- -	123
1,500 - -	1,250	- -	130
1,250 - -	1,000	- -	140
1,000 - -	750	- -	156
750 - -	500	- -	172
500 - -	400	- -	198
400 - -	300	- -	222
300 - -	200	- -	248
200 and exceeding	100	- -	276
Not exceeding 100 and exceeding	65	- -	90
Not exceeding 65 and not leſs than	44	- -	120

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