ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

****

CAP. CXIII.

An Act for repealing the Duties payable for Licences for retailing Beer, Ale, Cyder, Perry, or Spirits in *Great Britain*, and for impoſing other Duties in lieu thereof. [1ſt *July* 1816.]

WHEREAS it is expedient to repeal the ſeveral Duties and Sums of Money now payable by Law for Licences for retailing Beer or Ale, and Cyder, Perry, or Spirits, in *Great Britain*, and that ſeveral other Duties and Sums of Money ſhould be impoſed and made payable in lieu thereof; 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 Fifth Day of *July* One thouſand eight hundred and ſixteen, the Duties and Sums of Money now payable by Law for or in reſpect of Licences for retailing Beer or Ale, Cyder, Perry, or Spirits, ſhall be and the ſame are hereby repealed; ſave and except in all Caſes relating to the recovering, allowing, or paying any Arrears thereof reſpectively, which may at that Time remain unpaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures relating thereto reſpectively, which ſhall have been incurred at any Time before or on that Day.

Duties on Licences for retailing Beer, Spirits, &c. repealed;

II. And be it further enacted, That, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, in lieu of the Duties and Sums of Money payable as aforeſaid, and hereby repealed, there ſhall be raiſed, levied, collected, and paid throughout *Great Britain*, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon all

and inſtead thereof the following Duties ſhall be paid:

all Licences to be taken out according to the Laws in each Caſe made and provided by Retailers of Beer or Ale, Cyder, Perry, or Spirits within *Great Britain*, to be paid by ſuch Retailers reſpectively, the ſeveral annual Sums of Money herein-after mentioned; that is to ſay,

On Beer Licences,

Every Perſon who ſhall ſell Beer or Ale by Retail, or who ſhall ſell Cyder or Perry to be drank or conſumed in his, her, or their Houſe or Premiſes, for every Licence to be taken out as aforeſaid,

If the Dwelling Houſe in which ſuch Perſon ſhall, at the Time of taking out ſuch Licence, reſide or retail Beer or Ale, or ſell Cyder or Perry to be drank or conſumed as aforeſaid, ſhall not, together with the Offices, Courts, Yards, and Gardens therewith occupied, be rated under the Authority of any Act or Acts of Parliament for granting Duties on inhabited Houſes at a Rent of Fifteen Pounds *per Annum* or upwards, Two Pounds and Two Shillings:

If rated as aforeſaid at Fifteen Pounds *per Annum* or upwards, and under Twenty Pounds, Three Pounds and Three Shillings:

If at Twenty Pounds *per Annum* or upwards, Four Pounds and Four Shillings.

and on Spirits Licences.

And every Retailer of diſtilled Spirituous Liquors or Strong Waters in *Great Britain*, not being a Retailer of plain Aqua Vitæ only, made or diſtilled from *Britiſh* Materials in that Part of *Great Britain* called *Scotland*, for every Licence to be taken out as aforeſaid,

If the Dwelling Houſe in which ſuch Retailer ſhall reſide, or retail ſuch diſtilled Spirituous Liquors or Strong Waters, at the Time of taking out ſuch Licence, ſhall not, together with the Offices, Courts, Yards, and Gardens, therewith occupied, be rated under the Authority of any Act or Acts of Parliament, for granting Duties on inhabited Houſes, at a Rent of Fifteen Pounds *per Annum* or upwards, Five Pounds and Five Shillings:

If rated as aforeſaid, at Fifteen Pounds *per Annum* or upwards, and under Twenty Pounds, Six Pounds and Six Shillings:

If at Twenty Pounds *per Annum* or upwards, and under Twenty-five Pounds, Eight Pounds and Five Shillings:

If at Twenty-five Pounds *per Annum* or upwards, and under Thirty Pounds, Eight Pounds and Seventeen Shillings:

If at Thirty Pounds *per Annum* or upwards, and under Forty Pounds, Nine Pounds and Nine Shillings:

If at Forty Pounds *per Annum* or upwards, and under Fifty Pounds, Ten Pounds and One Shilling:

If at Fifty Pounds *per Annum* or upwards, Ten Pounds and Thirteen Shillings.

Duties to be under the Management of the Commiſſioners of Exciſe.

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

Duties, how to be levied.

IV. And be it further enacted, That the ſeveral Duties and Sums of Money above mentioned, and hereby impoſed and made payable as aforeſaid, ſhall and may be reſpectively raiſed, levied, collected, anſwered,

paid, recovered, and adjudged in ſuch and the like Manner, and in or by any or either of the general or ſpecial Means, Ways, or Methods, by which the former Duties of Exciſe reſpectively, of the ſame Kinds reſpectively, were or might be raiſed, levied, collected, anſwered, paid, recovered, adjudged, mitigated, or allowed, and the Retailers and Perſons reſpectively before-mentioned ſhall be, and the ſame are hereby made ſubject to all and every the Conditions, Regulations, Rules, Reſtrictions, and Forfeitures, to which ſuch Perſons in general, and alſo to all and every the ſpecial Conditions, Rules, Regulations, Reſtrictions, and Forfeitures reſpectively, to which the like Perſons reſpectively were ſubject or liable, by any Act or Acts of Parliament in force immediately before the paſſing of this Act relating to the Duties of Exciſe; and all and every Pain, Penalty, Fine, or Forfeiture, of any Nature or Kind whatever, for any Offence whatever committed againſt or in breach of any Act or Acts of Parliament in force immediately before the paſſing of this Act, made for ſecuring the Revenue of Exciſe, or for the Regulation or Improvement thereof; and the ſeveral Clauſes, Powers, and Directions therein contained, ſhall and are hereby directed and declared to extend to, and ſhall be reſpectively applied, practiſed, and put in Execution, for and in reſpect of the ſeveral Duties of Exciſe and Sums of Money hereby charged and made payable reſpectively, in as full and ample Manner, to all Intents and Purpoſes whatever, as if all and every the ſaid Acts, Clauſes, Proviſions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act.

Duties to be carried to the Conſolidated Fund.

V. And be it further enacted, That all the Monies ariſing by the Duties and ſeveral Sums of Money by this Act impoſed and made payable as aforeſaid, the neceſſary Charges of raiſing and accounting for the ſame excepted, ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, and the ſaid Money ſo paid into the Receipt of Exchequer as aforeſaid, ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Act may be altered this Seſſion.

VI. And be it further enacted, That this Act or any of the Proviſions thereof may be altered, varied, or repealed, by any Act or Acts to be paſſed in this Seſſion of Parliament.

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