ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

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C A P. CXL.

An Act for eſtabliſhing the Uſe of an Hydrometer, called *Sikes*'s Hydrometer, in aſcertaining the Strength of Spirits, inſtead of *Clarke*'s Hydrometer. [2d *July* 1816.]

WHEREAS by an Act made in the Forty-firſt Year of the Reign of His preſent Majeſty, among other Things, for making per- 41 G.3.c.97.
petual ſo much of an Act made in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, as relates to aſcertaining the Strength of Spirits by *Clarke*'s Hydrometer, it was enacted, that ſo much of an Act made in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, intituled *An Act for making Allowances to the Dealers in Foreign Wines,* 27 G.3.c.31.
for the Stock of certain Foreign Wines in their Poſſeſſion at a certain Time, upon which the Duties on Importation have been paid, and for amending ſeveral Laws relative to the Revenue of Exciſe, as directed that all Spirits ſhould be deemed and taken to be of the Degree of Strength at which the Hydrometer, commonly called *Clarke*'s Hydrometer, ſhould upon Trial by any Officer or Officers of Exciſe, denote any ſuch Spirits to be, which was to continue in force until the Fifth Day of *April* One thouſand ſeven hundred and eighty-eight, and which by ſeveral ſubſequent Acts was continued until the Firſt Day of *June* One thouſand eight hundred and one, ſhould be made perpetual: And whereas, ſince the paſſing of the ſaid Acts, an Hydrometer, called *Sikes*'s Hydrometer, hath with great Care

been completed, and hath by proper Experiments made for that Purpoſe, been aſcertained to denote as Proof Spirit that which at the Temperature of Fifty-one Degrees by *Fahrenheit*'s Thermometer, weighs exactly Twelve-thirteenth Parts of an equal Meaſure of diſtilled Water; and alſo to determine the Strengths of all other Spirits, in Proportion to the Quantity of ſuch Proof Spirit which is contained therein, or which can be made from them, with a Degree of Accuracy never before attained; and it is expedient to eſtabliſh the ſame, in lieu and inſtead of the ſaid Hydrometer, called *Clarke*'s Hydrometer, which ſtill remains in Uſe in *Great Britain*, under and by virtue of the ſaid Act; and it is alſo expedient to repeal the ſaid recited Clauſe of the ſaid Act, made in the Forty-firſt Year of the Reign aforeſaid; and alſo an Act made in the Forty-ſecond Year of the Reign aforeſaid, intituled *An Act to authorize the Lord High Treaſurer or Commiſſioners of the Treaſury in* Great Britain, *and the Lord High Treaſurer or the Commiſſioners of the Treaſury in* Ireland, *to order the Uſe of the Hydrometers now employed in the Management of the Revenues, to be diſcontinued, and other Inſtruments to be uſed inſtead 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 *January* One thouſand eight hundred and ſeventeen, the ſaid recited Clauſe, and alſo the ſaid Act made in the Forty-ſecond Year aforeſaid, ſhall be and the ſame are hereby reſpectively repealed.

42 G. 3. c. 97.

Recited Clauſe in 41 G. 3. c. 97. and the Act 42 G. 3. c. 97. repealed.

All Spirits to be deemed of the Strength of which Sikes's Hydrometer ſhall denote them.

II. And be it further enacted, That in and throughout the United Kingdom of *Great Britain* and *Ireland*, from and after the ſaid Fifth Day of *January* One thouſand eight hundred and ſeventeen, all Spirits ſhall (ſave and except in the ſeveral Caſes herein-after expreſsly mentioned and otherwiſe provided for) be deemed and taken to be of the Degree of Strength at which the ſaid Hydrometer, called *Sikes*'s Hydrometer, ſhall, upon Trial by any Officer or Officers of the Cuſtoms or Exciſe, denote ſuch Spirits to be, any Thing in the ſaid Acts, or in any other Act or Acts, to the contrary thereof in anywiſe notwithſtanding; and all Rules, Regulations, Proviſions, Penalties, Forfeitures, Clauſes, Matters, and Things, in any Act or Acts contained, and not hereby expreſsly controuled or altered, nor repugnant to the Proviſions of this Act, relating to the aſcertaining the Degree of Strength of any Spirits, or to the Degree of Strength of any Spirits for any Purpoſe whatever, relating to the Revenues of Cuſtoms and Exciſe, or either of them, by the ſaid Hydrometer called *Clarke*'s Hydrometer, or by any other Hydrometer, in that Part of the United Kingdom called *Ireland*, ſhall be in full Force, and applied in all Reſpects as to the ſaid Hydrometer called *Sikes*'s Hydrometer, as fully and effectually as if the ſame were hereby particularly re-enacted as to ſuch laſt-mentioned Hydrometer.

Eſtabliſhment of the Table of Strengths and Sliding Rule for Sikes's Hydrometer.

III. And whereas the Strengths of Spirits denoted by the ſaid Hydrometer called *Sikes*'s Hydrometer, according to the Temperature thereof, have been ſet down in a Table, intituled, "A Table of the Strengths "of Spirits denoted by *Sikes*'s Hydrometer," and which ſaid Table has been and is ſubſcribed with the Hand of the Right Honourable *Nicholas Vanſittart*, Chancellor of the Exchequer of *Great Britain*; and

Three accurate Scales or Sliding Rules have been alſo conſtructed and prepared, to be uſed with the ſaid Hydrometer, for the more convenient and ready Calculation of the Quantity of Spirits of certain Strengths, ſpecified by the ſaid Scales or Sliding Rules, reſpectively contained in, or which can be made from any Quantity of Spirits of any other Strength, which, upon Trial of ſuch Spirits, may be denoted by the ſaid Hydrometer, called *Sikes*'s Hydrometer; one of the ſaid Scales or Sliding Rules ſhewing the Quantity of Spirits *per Centum* of the Strength of Proof contained in or which can be made from Spirits of any other Strength, which, upon Trial of ſuch Spirits, ſhall be denoted by the ſaid Hydrometer, called *Sikes*'s Hydrometer, according to the Temperature of ſuch Spirits; another of ſuch Scales or Sliding Rules ſhewing the Quantity of Spirits *per Centum* of the Strength of Eight *per Centum* above Proof, contained in or which can be made from Spirits of any other Strength, which, upon Trial of ſuch Spirits, ſhall be denoted by the ſaid Hydrometer, called *Sikes*'s Hydrometer, according to the Temperature of ſuch Spirits; and another of ſuch Scales or Sliding Rules ſhewing the Quantity of Spirits *per Centum* of the Strength of Twenty-eight *per Centum* under Proof, contained in or which can be made from Spirits of any other Strength, which, upon Trial of ſuch Spirits, ſhall be denoted by the ſaid Hydrometer, called *Sikes*'s Hydrometer, according to the Temperature of ſuch Spirits; and it is expedient to make ſuch Proviſion for and in reſpect thereof, as is hereinafter mentioned; be it therefore enacted, That the ſaid Strengths of Spirits ſo ſet down in the ſaid Table, ſhall, in and throughout the ſaid United Kingdom, be deemed and taken to be true and juſt; and the ſaid Scales or Sliding Rules reſpectively ſhall alſo, in and throughout the ſaid United Kingdom, be deemed accurate and juſt; and the ſaid Table and Scales or Sliding Rules reſpectively ſhall, on all neceſſary or convenient Occaſions, be uſed by the Officer and Officers of His Majeſty's Revenues of Cuſtoms and Exciſe reſpectively, in and throughout the ſaid United Kingdom, for the Purpoſes in that Behalf aforeſaid; and the Reſults of ſuch Uſe ſhall on all ſuch Occaſions be deemed and taken to be accurate and juſt Reſults.

Regulating the Strength of Spirits, &c.

IV. And be it further enacted, That in all Trials of the Strength of any Spirits by any Officer or Officers of Exciſe, with the ſaid Hydrometer called *Sikes*'s Hydrometer, in any Part of the ſaid United Kingdom, the Strength of Nine *per Centum* above Proof, denoted by the ſaid Hydrometer, called *Sikes's* Hydrometer, ſhall be ſubſtituted for the Strength of One to Nine over Hydrometer Proof, mentioned in an Act of the Twenty-ſixth Year of the Reign of His preſent Majeſty King *George* the Third, among other Things, for the better Regulation of the making and vending *Britiſh* Spirits, or in any other Act or Acts of Parliament relating to His Majeſty's Revenue of Exciſe, in force immediately before the paſſing of this Act; and that all Spirits made ſubject to Forfeiture under or by virtue of the ſaid laſt-mentioned Acts, or any or either of them, for or by reaſon of their being of a higher Degree of Strength than laſt aforeſaid, ſhall, together with the Caſks and Packages containing the ſame, be and remain forfeited, for and by reaſon of the ſaid Spirits being of a higher Degree of Strength than the ſaid Strength of Nine *per Centum* above Proof; and that in all ſuch Trials as aforeſaid, the Strength of Eight *per Centum* above Proof, denoted by the ſaid Hydrometer, called *Sikes*'s Hydrometer, ſhall be

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ſubſtituted for the Strength of One to Ten over Hydrometer Proof mentioned in the ſaid Act made in the Twenty-ſixth Year of His ſaid preſent Majeſty's Reign; or in another Act, made in the Twenty-eighth Year of His ſaid Majeſty's Reign, among other Things, for better regulating the Exportation of *Britiſh*-made Spirits from *England* to *Scotland* and from *Scotland* to *England*; or of another Act, made in the Thirtieth Year of His ſaid preſent Majeſty's Reign, among other Things, to continue Two Acts, made in the Twenty-eighth and Twenty-ninth Years of the Reign of His preſent Majeſty therein mentioned; or of another Act made in the Fifty-ſecond Year of His ſaid preſent Majeſty's Reign, among other Things, for regulating the Warehouſing of Spirits diſtilled from Corn in *Ireland* for Exportation, without Payment of the Duty of Exciſe chargeable thereon; or in any other Act or Acts of Parliament relating to His Majeſty's Revenue of Exciſe in any Part of the United Kingdom, in force immediately before the paſſing of this Act; and that all Spirits made ſubject to Forfeiture under or by virtue of the ſaid laſt-mentioned Acts, or any or either of them, for or by reaſon of their higher Degree of Strength than laſt aforeſaid, ſhall, together with the Caſks and Packages containing the ſame, be and remain forfeited for and by Reaſon of the ſaid Spirits being of a higher Degree of Strength than the ſaid Eight *per Centum* above Proof; and that in all ſuch Trials as aforeſaid, the Strength of Fifteen *per Centum* under Proof, denoted by the ſaid Hydrometer, called *Sikes*'s Hydrometer, ſhall in like Manner be ſubſtituted for the Strength of One to Six under Hydrometer Proof, mentioned in an Act made in the Second Year of the Reign of His ſaid Majeſty, among other Things, for better regulating and encouraging the Exportation of *Britiſh*-made Spirits; and that in all ſuch Trials as aforeſaid, the Strength of Seventeen *per Centum* under Proof, denoted by the ſaid Hydrometer, called *Sikes*'s Hydrometer, ſhall in like Manner be ſubſtituted for the Strength of One in Six under Hydrometer Proof mentioned in the ſaid Act of the Twenty-ſixth Year aforeſaid; or in another Act made in the Thirty-third Year of the Reign aforeſaid, among other Things, for regulating the Duties on Diſtilleries in the reſpective Diſtricts in *Scotland*; or in another Act made in the Thirty-ninth Year of the Reign aforeſaid, among other Things, for regulating the Duties on Diſtilleries in the reſpective Diſtricts in *Scotland*; or in any other Act or Acts of Parliament relating to His Majeſty's Revenue of Exciſe, in force immediately before the paſſing of this Act; and that all Spirits made ſubject to Forfeiture under or by virtue of the ſaid Act of the Thirty-third Year aforeſaid, for or by reaſon of their higher Degree of Strength than laſt aforeſaid, ſhall, together with the Caſks and Packages containing the ſame, be and remain forfeited, for and by reaſon of the ſaid Spirits being of a higher Degree of Strength than the ſaid Seventeen *per Centum* under Proof; and alſo that all Spirits made ſubject to Forfeiture under or by virtue of any other of the ſaid laſt-mentioned Acts, for or by reaſon of their lower Degree of Strength than laſt aforeſaid, ſhall, together with the Caſks and Packages containing the ſame, be and remain forfeited for and by reaſon of the ſaid Spirits being of a lower Degree of Strength than the ſaid Seventeen *per Centum* under Proof; and that in all ſuch Trials as aforeſaid, the Strength of Twenty *per Centum* under Proof, denoted by the ſaid Hydrometer called *Sikes*'s Hydrometer, ſhall be ſubſtituted for the Strength of One in Five under Hydrometer Proof, mentioned in the ſaid Act of

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the Thirtieth Year aforesaid, or in any other Act or Acts of Parliament relating to His Majesty's Revenue of Excise, in force immediately before the passing of this Act; and that all Spirits made subject to Forfeiture under or by virtue of the said last-mentioned Acts, or any or either of them, for or by reason of their higher Degree of Strength than last aforesaid, shall, together with the Casks and Packages containing the same, be and remain forfeited, for or by reason of the said Spirits being of a higher Degree of Strength than the said Twenty *per Centum* under Proof; and that in all Accounts taken under or by virtue of the said Act, made in the Thirtieth Year aforesaid, by any Officer or Officers of Excise, of the Stock of *British* Brandy, rectified *British* Spirits, raw *British* Spirits, Compounds or other *British* Spirits, of any Rectifier or Rectifiers, or Compounder or Compounders of Spirits (whether a Maker or Makers of Spirits or not) all and every such Stock and Stocks shall be taken and computed at the Strength of Twenty-eight *per Centum* under Proof, denoted by the said Hydrometer called *Sikes*'s Hydrometer, in lieu and instead of casting and computing the same at the Strength of One in Three and Three-fourths under Hydrometer Proof, mentioned in the said last-mentioned Act; and that all Spirits made subject to Forfeiture under or by virtue of the said last-mentioned Act, for or by reason of any such Stock added to the Quantity of Spirits, for which Permits shall have been granted since the Time of taking the last preceding Account of such Stock, being found to exceed the Quantity of Spirits found by the Officer or Officers of Excise in such Stock, at the Time of taking the last preceding Account of such Stock by the Officer or Officers of Excise, added to the Quantity since received or made, as in the said last-mentioned Act is mentioned, with the Allowance in the said last-mentioned Act in that Behalf mentioned, shall be and remain forfeited for or by reason of such Stock being found to exceed the Quantity of Spirits found by the Officer or Officers of Excise in such Stock at the Time of taking the last preceding Account of such Stock, casting or computing the same in Manner directed by this Act; and that all *British* Spirits of a greater or higher Degree of Strength than Forty-three *per Centum* above Proof, denoted by the same Hydrometer called *Sikes*'s Hydrometer, shall be deemed and taken to be Spirits of Wine, within the Meaning of the said Act made in the Twenty-sixth Year of the Reign of His present Majesty: Provided always, that if the Strength of any Spirits manufactured and imported from that Part of *Great Britain* called *Scotland* into that Part of *Great Britain* called *England* as aforesaid shall upon Trial, by any Officer or Officers of Excise in *England*, by the said Hydrometer, called *Sikes*'s Hydrometer, be denoted to be greater than that of Eight *per Centum* above Proof, and such Excess shall not exceed Three *per Centum* over and above the said Strength of Eight *per Centum* above Proof, then and in such Case the said Spirits shall not be forfeited, but shall be charged with a further Duty, proportioned to their said Surplus Strength,

Forfeiture of Spirits when discovered to exceed the Quantity found in Stock at the Time of taking the preceding Account.

28 G. 3 c. 46. Proviso, that Spirits made in Scotland for Exportation to England, shall not be forfeited for Importation into England, unless they exceed Eight per Centum above Proof.

L. V. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act shall be sued for, recovered, levied, or mitigated by such Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture may be sued for, recovered, levied, or mitigated by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer in *Scotland* respectively, and that One Moiety of every such Fine, Penalty, or

Recovery and Application of Penalties.

or Forfeiture ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who ſhall inform, diſcover, or ſue for the ſame.

Act may be altered this Seſſion.

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

Continuance of Act.

VII. Provided always, That this Act ſhall have Continuance until the Firſt Day of *Auguſt* which will be in the Year One thouſand eight hundred and eighteen, and no longer.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1816.