

ANNO QUINQUAGESIMO SEPTIMO

GEORGII III. REGIS.

CAP. CX.

An Act to make further Regulations for the better collecting and securing the Duties upon Spirits distilled in *Ireland*. [11th *July* 1817.]

WHEREAS it is expedient to make further Regulations for the Collection of the Duties on Spirits distilled in *Ireland*: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Commencement of this Act, so much of any Act or Acts in force in *Ireland*, at the Time of the passing of this Act, as regulates or defines the Number of Charges of Singlings or Low Wines for the Quantity of Spirits produceable, wherefrom any Distiller is chargeable with Duty in respect of any Still or Stills used by such Distiller, shall be and the same is hereby repealed; and that from and after the Commencement of this Act every Distiller in *Ireland* shall, for every Four Weeks or Twenty-eight Days during which any Still or Stills in the Distillery of such Distiller shall 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

So much of any Act as regulates the Number of Charges of Low Wines, &c. repealed.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

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*.

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

II. Provided always, and be it enacted, That every Diſtiller who ſhall be licenſed to keep any Still of or under One hundred Gallons Content, and who ſhall work the ſame under the Rules, Regulations, Reſtrictions, and Proviſions herein-after in this Act mentioned and contained, ſhall in reſpect of ſuch Still be chargeable and charged with and ſhall pay Duty for every ſuch Period of Four Weeks or Twenty-eight Days, during which the Still of ſuch Diſtiller ſhall be chargeable as working, for ſuch reſpective Quantities of Spirits as might be produced, according to the Rates ſpecified in any Act or Acts in force, from Ninety Charges only of Singlings or Low Wines, for and in reſpect of ſuch Still, according to the Content thereof; any Thing in this Act or the Schedule thereto annexed, or in any other Act or Acts to the contrary in anywiſe notwithſtanding; and that every ſuch Diſtiller ſhall, over and above the Quantities aforeſaid, be charged with and ſhall pay Duty for as much more Spirits as might be produced, according to the Rates aforeſaid, from all Worts, 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 Quantities aforeſaid; and the Officer or Officers of Exciſe ſhall make a Return of the Quantity of ſuch Spirits and 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 for the regulating or ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*.

Diſtiller who ſhall work under the Regulations of this Act, ſhall be liable to Ninety Charges only of Singlings or Low Wines for each Period of Four Weeks.

III. Provided always, and be it enacted, That whenever any Diſtiller licenſed to keep a Still or Stills under One thouſand Gallons Content, and exceeding One hundred Gallons Content, ſhall inſert in the Notice which he is bound by Law to give to the Collector, Surveyor, and Gauger before he commences or re-commences to work a Still, or ſhall give Notice in like Manner Six Days before the Expiration of any Period of Four Weeks or Twenty-eight Days, 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

Diſtiller keeping Still of a certain Content to give Notice when he intends to work with Turf only not charred.

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.

IV. 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.

Stills worked with Coal, &c. after giving such Notice, to be subject to the full Number of Charges.

V. 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.

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

Penalty, 200l.

VI. And be it further enacted, That it shall not be lawful for any Distiller licensed to keep any Still of or under One hundred Gallons Content, to have, keep, or make use of any Copper or Vessel, or Coppers or Vessels, for warming or boiling Water for brewing Worts, Wash, or Pot Ale, which in the whole shall be capable of containing any greater Quantity than after the Rate or in the Proportion of Twenty Gallons for every One Gallon which the Still which such Distiller shall be licensed to keep shall be capable of containing; and if any such Distiller shall have, keep, or make

Distiller licensed to keep a Still of 100 Gallons Content shall not have any Brewing Copper of greater Content than 20 Gallons for

every Gallon of the Still's Content.

make uſe of any ſuch Copper or Coppers, Veſſel or Veſſels, which ſhall in the whole be of a greater Content than as aforeſaid, all and every ſuch Copper and Veſſel ſhall be forfeited, and may be ſeized by any Officer of Exciſe; and ſuch Diſtiller ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds; and it ſhall be lawful for the Officer who ſhall ſeize ſuch Copper or Coppers, Veſſel or Veſſels, to cauſe the Contents of the ſame to be ſpilled.

Penalty, 50l.

Such licenſed Diſtiller ſhall not have more than One Maſh Kieve of 24 Gallons for every Gallon Content of the Still.

VII. And be it further enacted, That it ſhall not be lawful for any Diſtiller licenſed to keep any Still of or under One hundred Gallons Content to have, keep, or make uſe of any greater Number of Maſhing Kieves than One Maſhing Kieve, nor any Maſh Kieve which ſhall be capable of containing any greater Quantity than after the Rate or in the Proportion of Twenty-four Gallons for every One Gallon of the Content of the Still which ſuch Diſtiller ſhall be licenſed to keep; and if any ſuch Diſtiller ſhall have, keep, or make uſe of any greater Number of Maſhing Kieves than One Maſhing Kieve, or if any ſuch Diſtiller ſhall have, keep, or make uſe of any Maſhing Kieve which ſhall be capable of containing any greater Quantity than after the Rate or in the Proportion of Twenty-four Gallons for every One Gallon of the Content of the Still which ſuch Diſtiller ſhall be licenſed to keep, every ſuch Second or further Maſhing Kieve, and alſo every Maſhing Kieve which ſhall be of greater Content than as aforeſaid, ſhall be forfeited, and may be ſeized by any Officer of Exciſe, together with any Materials which ſhall or may be found therein reſpectively; and every ſuch Diſtiller ſhall for every ſuch Offence forfeit and pay the Sum of Fifty Pounds.

Penalty, 50l.

Every Perſon applying for a Still Licence ſhall deliver an Account ſpecifying the true Content of every Copper or Veſſel for fermenting Worts, &c.

VIII. And be it further enacted, That every Perſon requiring a Licence, after the Commencement of this Act, to keep a Still of or under One hundred Gallons Content, ſhall, in the Account which ſuch Perſon is by Law required to make out, ſign, and deliver, before the granting of any ſuch Licence, ſpecify and ſet forth the true and full Number of Gallons which each and every Copper, and the true and full Number of Gallons which the Maſh Kieve, and alſo the true and full Number of Gallons which each and every Back or other Veſſel to be kept or uſed by ſuch Diſtiller for keeping or fermenting any Worts, Waſh, or Pot Ale, is or are capable of containing, and diſtinguiſhing each ſuch Copper, Kieve, Back, and Veſſel by the Number thereof reſpectively; and if any ſuch Diſtiller ſhall have, keep, or make uſe of any Copper or Kieve, or any Back or other Veſſel for keeping or fermenting any Worts, Waſh, or Pot Ale, of which ſuch Account ſhall not have been made out, ſigned, and delivered as aforeſaid, or of the Number or Content of which any falſe or untrue Account ſhall be delivered; or if any Copper or Kieve, or any Back or Veſſel for keeping or fermenting Worts, Waſh, or Pot Ale in the Poſſeſſion of any ſuch Diſtiller, ſhall exceed the Content ſpecified in ſuch Account as being the Content of ſuch Copper, Kieve, Back, or Veſſel, every ſuch Diſtiller ſhall, in each and every of the reſpective Caſe and Caſes aforeſaid, forfeit the Sum of Twenty Pounds; and every ſuch Copper, Kieve, Back, or other Veſſel, with the Contents thereof, ſhall be forfeited, and may be ſeized by any Officer of Exciſe.

Penalty, 20l.

Size of each Back for fermenting Pot

IX. And be it further enacted, That it ſhall not be lawful for any Diſtiller licenſed to keep any Still of or under One Hundred Gallons Content

Content to have, keep, or make uſe of any one Back or other Veſſel for fermenting any Worts, Waſh, or Pot Ale, which ſhall be capable of containing any greater Quantity than after the Rate or in the Proportion of Fourteen Gallons for every One Gallon of the Content of the Still which ſuch Diſtiller ſhall be licenſed to keep; and if any ſuch Diſtiller ſhall have, keep, or make uſe of any Back or other Veſſel for fermenting Worts, Waſh, or Pot Ale, of any greater Content than as aforeſaid, every ſuch Diſtiller ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds for every ſuch Back or Veſſel which ſhall be of greater Content than aforeſaid; and every ſuch Back or Veſſel, together with all or any Material which the ſame ſhall or may contain, ſhall be forfeited, and may be ſeized by any Officer of Exciſe.

All ſhall not exceed the Proportion of 14 Gallons for every Gallon Content of the Still.

Penalty, 50l.

X. And be it further enacted, That it ſhall not be lawful for any Diſtiller licenſed to keep any Still of or under One Hundred Gallons Content, to have, keep, or make uſe of Backs or Veſſels for fermenting Worts, Waſh, or Pot Ale, which altogether ſhall be capable of containing any greater Quantity than after the Rate or in the Proportion of Eighty-four Gallons of Wort, Waſh, or Pot Ale, for every One Gallon of the Content of the Still which ſuch Diſtiller ſhall be licenſed to keep; and if any ſuch Diſtiller ſhall have, keep, or make uſe of Backs or Veſſels for fermenting Worts, Waſh, or Pot Ale, all of which together ſhall be of greater Content than as aforeſaid, every ſuch Diſtiller ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds; and all and every ſuch Backs and Veſſels ſhall be forfeited, and may be ſeized by any Officer of Exciſe.

The whole Content of ſuch Diſtiller's Backs or Veſſels for fermenting Worts, Waſh, or Pot Ale, ſhall not exceed 84 Gallons for every Gallon Content of the Still.

Penalty, 100l.

XI. And be it further enacted, That it ſhall not be lawful for any Diſtiller licenſed to keep a Still of or under One Hundred Gallons Content, to have, keep, or make uſe of any greater Number of Under Backs than one Under Back, nor any Under Back which ſhall be capable of containing any greater Quantity than after the Rate or in the Proportion of Twelve Gallons for every One Gallon of the Content of the Still which ſuch Diſtiller ſhall be licenſed to keep; and if any ſuch Diſtiller ſhall have, keep, or make uſe of any greater Number of Under Backs than one Under Back, or if any ſuch Diſtiller ſhall have, keep, or make uſe of any Under Back which ſhall be capable of containing any greater Quantity than after the Rate aforeſaid, ſuch Second or further Under Back, and alſo every Under Back which ſhall be of greater Content than as aforeſaid, ſhall be forfeited, and may be ſeized by any Officer of Exciſe, together with any Materials which ſhall or may be found therein reſpectively; and every ſuch Diſtiller ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds.

Such Diſtillers not to make uſe of more than One Under Back, and that to be in the Proportion of 12 Gallons to every One Gallon Content.

Penalty, 50l.

XII. And be it further enacted, That it ſhall not be lawful for any Diſtiller licenſed to keep a Still of or under One Hundred Gallons Content, to have or keep in any Cooler any fermented Worts, Waſh, or Pot Ale, nor ſhall have or keep therein any other Liquor or Material, ſave and except Water, or Worts, Waſh, or Pot Ale not fermented; and if any ſuch Diſtiller ſhall have or keep in any Cooler any fermented Worts, Waſh, or Pot Ale, or any other Liquor or Material, ſave and except except Water or Worts, Waſh or Pot Ale not fermented, every ſuch Diſtiller ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds.

Diſtiller not to keep any fermented Worts, Waſh, or Pot Ale in any Cooler;

Penalty, 50l.

No ſuch Diſtiller ſhall have any Worts, &c. in any Back or Veſſel other than the licenſed Back and Still.

XIII. And be it further enacted, That it ſhall not be lawful for any Diſtiller licenſed to keep a Still of or under One Hundred Gallons Content, to have or keep any fermented Worts, Waſh, or Pot Ale, or any Worts, Waſh, or Pot Ale in any Stage or Proceſs of Fermentation, in any Under Back or Cooler, or in any Caſk or Veſſel, other than and except in the licenſed Still of ſuch Diſtiller, or in ſuch Backs or Veſſels for fermenting Worts, Waſh, or Pot Ale, and the Still Charger of which Backs, Veſſels, and Still Charger of which ſuch Account as by Law required ſhall have been duly given to the Collector of Exciſe or other Officer in Charge of the Collection of the Diſtrict; and if any fermented Worts, Waſh, or Pot Ale, or any Worts, Waſh, or Pot Ale in any Stage or Proceſs of Fermentation, ſhall be found in, or ſhall be diſcovered to have been in any Under Back or Cooler, or in any other Caſk or Veſſel than ſuch Still or ſuch fermenting Backs and Veſſels and Still Charger, every ſuch Diſtiller in whoſe Poſſeſſion any ſuch Worts, Waſh, or Pot Ale ſhall be found, or ſhall be diſcovered to have been contrary thereto, ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds: Provided always that no ſuch Still Charger ſhall be capable of containing any greater Quantity than the Still which ſuch Diſtiller ſhall be ſo licenſed to keep; and if any Still Charger ſhall be found in the Poſſeſſion of ſuch Diſtiller, which ſhall be of greater Content than aforeſaid, the ſame ſhall be forfeited, and may be ſeized by any Officer of Exciſe; and the Diſtiller ſhall forfeit for every ſuch Offence the Sum of Twenty Pounds.

Penalty, 100l.

Penalty, 20l.

No Seizure of Utenſils ſhall take place on account of their Exceſs in Content, unleſs it be more than 5 per Cent.

XIV. Provided alſo, and be it further enacted, That no Copper, Kieve, Cooler, Under Back, or fermenting Back or Veſſel or Still Charger, nor any Material the ſame may reſpectively contain, ſhall be forfeited or liable to Seizure, nor ſhall any Diſtiller be liable to any Penalty impoſed by this Act in reſpect thereof, for or by reaſon of any Exceſs of Content of ſuch Copper, Kieve, Cooler, Under Back, or fermenting Back or Veſſel or Still Charger reſpectively, not being more than Five *per Centum* above the Content thereof reſpectively preſcribed, limited, and appointed by this Act; any Thing herein-before to the contrary notwithſtanding.

Such Diſtillers ſhall not maſh or brew oftener than once a Day, and not between 8 at Night and 6 o'Clock in the Morning.

Penalty, 100l.

XV. And be it further enacted, That it ſhall not be lawful for any Diſtiller licenſed to keep any Still of or under One Hundred Gallons Content to make any greater Number of Brewings than one Brewing in any one Day; and if any Corn or Grain, maſhed or unmaſhed, ſhall be found in the Maſhing Kieve of any ſuch Diſtiller at any Time between the Hour of Eight of the Clock of the Night of one Day and the Hour of Six of the Clock of the Morning of the next ſucceeding Day, every ſuch Diſtiller ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds.

Diſtillers ſhall not make more Pot Ale from any brewing than 12 Gallons from every Gallon Content.

XVI. And be it further enacted, That it ſhall not be lawful for any Diſtiller licenſed to keep a Still of or under One Hundred Gallons Content, to make, extract, or produce from any one brewing of Corn or Grain any greater Quantity of Worts, Waſh, or Pot Ale, than after the Rate or in the Proportion of Twelve Gallons of Worts, Waſh, or Pot Ale, for every One Gallon of the Content of the Still which ſuch Diſtiller ſhall be licenſed to keep; and if any ſuch Diſtiller ſhall make, extract, or produce any greater Quantity of Worts, Waſh, or Pot Ale than as aforeſaid,

ſaid, every ſuch Diſtiller ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds. Penalty, 50l.

XVII. Provided always, and be it enacted, That if any Diſtiller having at the Time of the paſſing of this Act a Licence in force to keep a Still of or under One Hundred Gallons Content ſhall, after the Commencement of this Act, require a Licence to keep ſuch Still, or a Still of the like Content, and ſhall be deſirous of working the ſame, under the Rules, Regulations, and Proviſions of any Act in force immediately before the Commencement of this Act, for regulating and ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*, (ſave as to the Number of Charges of Singlings or Low Wines for the Quantity of Spirits produceable, wherefrom any Diſtiller is under the Proviſions of the ſaid Act chargeable with Duty for any Period of Four Weeks or Twenty-eight Days during which any Still of ſuch Diſtiller ſhall be chargeable as working,) it ſhall and may be lawful for ſuch Diſtiller ſo to do, with the Leave of the Commiſſioners of Inland Exciſe and Taxes, or any Three of them, upon ſuch Diſtiller, in his Application to the Commiſſioners of Inland Exciſe and Taxes for ſuch Licence, ſetting forth that he is willing and conſents to be chargeable and charged with and pay Duty for a Quantity of Spirits produceable, according to the Rates ſpecified in any Act or Acts in force, from Two hundred Charges of Singlings or Low Wines for each and every Period of Four Weeks or Twenty-eight Days for which the Still of ſuch Diſtiller ſhall be by Law chargeable as working; and thereupon the ſaid Commiſſioners of Inland Exciſe and Taxes, or any Three of them, ſhall and may, if they ſhall think fit, grant to ſuch Diſtiller a Licence to keep ſuch Still, and to work the ſame accordingly, ſpecifying in every ſuch Licence the Conſent of ſuch Diſtiller to be chargeable and charged as aforeſaid; and thereupon every ſuch Diſtiller ſhall, from and after the granting of ſuch Licence, be chargeable and charged with and ſhall pay Duty for each and every ſuch Period of Four Weeks or Twenty-eight Days during which the Still of ſuch Diſtiller ſhall be chargeable as working, for ſuch reſpective Quantities of Spirits as might be produced, according to the Rates ſpecified in any Act or Acts in force, from Two hundred Charges of Singlings or Low Wines, for and in reſpect of ſuch Still, according to the Content thereof; and that every ſuch Diſtiller, over and above the Quantity aforeſaid, ſhall be charged with and ſhall pay Duty for as much more Spirits as might be produced, according to the Rates aforeſaid, from all Worts, Waſh, Pot Ale, Low Wines, or Singlings which ſuch Diſtiller ſhall actually diſtil within any ſuch Period of Four Weeks or Twenty-eight Days, over and above ſuch Quantities aforeſaid; and the Officer or Officers of Exciſe ſhall make a Return of the Quantity of ſuch Spirits and 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 for the regulating or ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*.

Any Diſtiller requiring a Licence for a Still of 100 Gallons Content after the Commencement of this Act, and who ſhall be deſirous of working under the old Regulations, may have the Option of ſo doing, upon conſenting to pay for 200 Charges of Singlings per Month.

XVIII. Provided alſo, and be it enacted, That every ſuch Diſtiller who ſhall ſo conſent to be chargeable and charged with and ſhall pay for ſuch Number of Charges as aforeſaid, ſhall and may and he is hereby authorized to have, keep, and make uſe of any Copper, Kieve, Cooler, Under Back,

Every ſuch Diſtiller ſo conſenting, and paying for ſuch Number of Charges,

may keep and make uſe of Utenſils, though the ſame may not be conformable to the Regulations of this Act.

Back, or fermenting Back or Veſſel, although the ſame may not be of the proper Dimenſions or Content, according to the Regulations of this Act; any Thing herein contained to the contrary notwithſtanding: Provided always, that an Account of every ſuch Copper, Kieve, Cooler, Under Back, or fermenting Back and Veſſel, ſhall have been duly made out and delivered to the Collector of Exciſe, or other Officer in charge of the Collection of the Diſtrict, and entered and regiſtered in the Exciſe Office of ſuch Diſtrict.

Treaſury empowered to diſpenſe with the Regulations of this Act relating to the Size of Diſtillers Veſſels, and to make any other Regulations.

XIX. And be it further enacted, That it ſhall and may be lawful for the Commiſſioners of His Majeſty's Treaſury of the United Kingdom of *Great Britain* and *Ireland*, when they ſhall deem it expedient, by Order in Writing under the Hands of any Three of them, to diſpenſe with all or any of the Regulations in this Act relating to the Size, Dimenſions or Contents of Coppers, Kieves, Backs, or other Veſſels or Utenſils; or to the maſhing or brewing of any Corn or Grain, or to the making, extracting, or producing any Worts, Waſh, or Pot Ale; and it ſhall alſo in like Manner be lawful for the ſaid Commiſſioners of His Majeſty's Treaſury to make and iſſue ſuch other Rules and Regulations for the ſaid Purpoſes, or any of them, as to the ſaid Commiſſioners ſhall ſeem proper; and all and every ſuch Rules and Regulations ſhall be obeyed and complied with by every ſuch Diſtiller.

Diſtiller ſhall be liable to Duty on Deficiency of Spirits in Warehouſe.

XX. And be it further enacted, That in caſe the Quantity of any Spirits which ſhall have been or ſhall be lodged in any of His Majeſty's Warehouſes or Stores, ſhall at any Time or by any Means fall ſhort or be deficient of the actual Quantity which ought to be or remain warehouſed or ſecured, after allowing for ſo much and ſuch Part of ſuch Spirits as ſhall have been delivered for Exportation or Home Conſumption, or for Removal to any other of His Majeſty's Warehouſes or Stores, if any ſuch ſhall have been ſo delivered, the Diſtiller or Proprietor of ſuch Spirits ſhall be ſubject and liable to the full Duties due and payable upon ſuch Spirits at the Time when ſuch Deficiency ſhall be aſcertained, for and in reſpect of the Quantity ſo deficient as aforeſaid, and ſhall pay and ſatisfy the ſame before any of the Spirits ſo warehouſed or ſecured then remaining, ſhall be permitted to be taken out of ſuch Warehouſe or Stores, and all ſuch Spirits ſo remaining ſhall be ſubject to the Duties on the Quantity ſo deficient, and ſhall and may be ſold for Payment of the ſame, and of Warehouſe Rent and other Charges; and it ſhall alſo be lawful for the Collector of Exciſe, or other Officer in Charge of the Collection of the Diſtrict, to iſſue his Warrant, and cauſe to be levied by Diſtreſs and Sale the Duties due and owing on the Quantity of Spirits ſo deficient, in the like Manner and with the like Powers, Authorities, and Remedies in all Reſpects, as any Collector of Exciſe, or other Officer in Charge as aforeſaid, is by Law authorized and empowered to levy or cauſe to be levied any Duties due by any Diſtiller.

Diſtiller ſhall not maintain any Action on account of Spirits deſtroyed by Fire in Warehouſes; and

XXI. And be it further enacted, That in caſe any Spirits warehouſed in any of His Majeſty's Warehouſes or Stores ſhall be deſtroyed by Fire, it ſhall not be lawful for the Diſtiller, Proprietor, or other Perſon whatever, to claim or demand, or to maintain any Action or Suit againſt His Majeſty, or againſt the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or againſt any Officer or Perſon employed by or acting under

the ſaid Commiſſioners, for any Compenſation or Damages for or on account or by reaſon of ſuch Spirits having been deſtroyed by Fire as aforeſaid; and no Duty ſhall be demanded or paid for any Spirits ſo deſtroyed as aforeſaid. no Duty ſhall be payable on ſuch Spirits.

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

XXIII. 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 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 *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 and 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. Recovery and Application of Penalties. 14 & 15 C. 2. 46 G. 3. c. 106.

XXIV. And be it further enacted, That this Act ſhall commence and take Effect from and after the Twenty-ninth Day of *September* One thouſand eight hundred and ſeventeen. Commencement of Act.

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.			NUMBER OF CHARGES.
3,000 Gallons and upwards	-	-	110 Charges
Under 3,000 and not leſs than	2,750	-	113
2,750 - - -	2,500	-	115
2,500 - - -	2,250	-	121
2,250 - - -	2,000	-	126
2,000 - - -	1,750	-	130
1,750 - - -	1,500	-	135
1,500 - - -	1,250	-	143
1,250 - - -	1,000	-	154
1,000 - - -	750	-	172
750 - - -	500	-	189
500 - - -	400	-	218
400 - - -	300	-	244
300 - - -	200	-	272
200 and exceeding - -	100	-	304
Not exceeding 100, and not leſs than	44	-	200

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