

ANNO QUINQUAGESIMO SEPTIMO

GEORGII III. REGIS.

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Distillers making any Quantity of Spirits, exceeding on an Average of their Work for the Year in the Proportion of 19 Gallons for every 100 Gallons of Wort distilled, shall pay, in lieu of Penalty, the Duty on such Excess.

Authority of the same, That if any Maker or Makers, Distiller or Distillers of Spirits in *England* shall, in the Year ending on the Fifth Day of *July* in every Year after the Fifth Day of *July* One thousand eight hundred and seventeen, make, distil, extract, or produce, or shall have made, distilled, extracted, or produced, from Wort or Wash prepared or made from Malt, Corn, Grain, or Tilts, or any Mixture with the same, any Quantity of Spirits exceeding, upon the Average of his, her, or their Work in such Year, the Proportion of Nineteen Gallons of Spirits, computed at the Strength of Eight *per Centum* over Hydrometer Proof for every One hundred Gallons of such Wort or Wash so distilled into Spirits as aforesaid, every such Maker or Makers, Distiller or Distillers, shall, in lieu of any Penalty for the Excess upon such Average as aforesaid, pay Duty for all such Spirits exceeding the Proportion upon such Average as aforesaid, computed as aforesaid, at and after the Rate of Nine Shillings and Twopence Halfpenny for every Gallon of all such Excess and Excesses, computed as aforesaid, over and above all other Duties on Wort or Wash whatsoever.

Duty to be under the Commissioners of Excise in England; and to be levied as other Duties on Spirits.

II. And be it further enacted, That the Duty by this Act imposed shall be under the Management of the Commissioners of Excise in *England* for the Time being, and shall be raised, levied, collected, recovered, and paid 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 Duties of Excise on Wort or Wash brewed or made for extracting Spirits for Home Consumption in *England* were or might be raised, levied, collected, recovered, and paid; and the Persons, Goods, Wares, Merchandizes, or Commodities by this Act respectively made liable to the Payment of or chargeable with the said Duty imposed by this Act, shall be and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures to which such Persons, Goods, Wares, and Merchandize, or Commodities, were generally or specially subject and liable to by any Act or Acts of Parliament in force on and immediately before the passing of this Act, respecting the Duties of Excise on Wort or Wash as aforesaid, or other Duties under the Management of the said Commissioners of Excise in *England* were or might be subject or liable; 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 on and immediately before the passing of this Act, for securing the Revenue of Excise or other Duties under the Management of the said Commissioners of Excise respectively, or for the Regulation and 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 said Duty hereby charged and imposed, in as full and ample Manner to all Intents and Purposes whatsoever 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.

Application of the Duty.

III. And be it further enacted, That all the Monies arising by the Duty by this Act imposed (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 shall be carried to and made

Part of the Conſolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

IV. And be it further enacted, That from and after the Fifth Day of *April* One thouſand eight hundred and eighteen, no Perſon or Perſons whatſoever ſhall erect, ſet up, enter, or make uſe of any Houſe or Place whatſoever in *England* for the rectifying or compounding of Spirits, or for receiving or keeping of Spirits by any Rectifier or Compounder of Spirits, within the Diſtance of One Quarter of a Mile in a direct Line from any Houſe or Place which ſhall be entered or uſed for preparing Wort or Waſh, or for the making or diſtilling of Spirits for Home Conſumption, or for the receiving or keeping of Spirits by any Maker or Diſtiller of Spirits; nor ſhall any Perſon or Perſons whatſoever erect, ſet up, enter, or make uſe of any Houſe or Place whatſoever in *England*, for preparing Wort or Waſh, or for the making or diſtilling of Spirits for Home Conſumption, or for receiving or keeping Spirits by any Maker or Diſtiller of Spirits, within the Diſtance of One Quarter of a Mile in a direct Line from any Houſe or Place which ſhall be entered or uſed for rectifying or compounding of Spirits, or for receiving or keeping of Spirits by any Rectifier or Compounder of Spirits; on Pain of forfeiting in each and every ſuch Caſe the Sum of Five hundred Pounds for every Week that ſuch Houſe or Place ſhall be erected, ſet up, entered, or uſed reſpectively as aforeſaid; and all and every Entries or Entry of any ſuch Houſe or Place, ſo made uſe of either for the rectifying or compounding or keeping of Spirits, or for the preparing Wort or Waſh, or making or diſtilling or keeping of Spirits, contrary to the true Intent and Meaning of this Act, ſhall be null and void to all Intents and Purpoſes whatſoever: Provided always, that none of the Prohibitions, Penalties, Forfeitures, or Enactments herein-before contained ſhall extend or apply, or be deemed or conſtrued to extend or apply, to or in reſpect of any Houſe or Place, Scite or Premiſes, which may have been erected, ſet up, entered, uſed, occupied, or employed for preparing Wort or Waſh, or making or diſtilling Spirits, or for the rectifying or compounding, or for receiving or keeping of Spirits reſpectively, on the Eighteenth Day of *June* in the Year One thouſand eight hundred and ſeventeen, or within One Month previous thereto, ſo that no Spirits be at any Time after the ſaid Fifth Day of *April* received from any Part of any ſuch Houſe, Place, or Premiſes entered, uſed, occupied, or employed by any Maker or Diſtiller of Spirits, or from the Poſſeſſion or Stock of any ſuch Maker or Diſtiller, into any Part of any ſuch Houſe, Place, or Premiſes entered, uſed, occupied, or employed by any Rectifier or Compounder of Spirits, or into the Stock or Poſſeſſion of any ſuch Rectifier or Compounder, by any Way, Means, or Communication whatſoever, other than by Carriage of a Cart or Waggon through and by means of an open Street or Road.

After April 5, 1818, Houſes for rectifying or compounding Spirits not to be uſed within One Quarter of a Mile of a Still Houſe; nor ſhall a Still Houſe be uſed within One Quarter of a Mile of a Houſe for rectifying or compounding. Penalty, 500l.

V. And be it further enacted, That in all Caſes where any Houſe or Place, Scite or Premiſes, uſed or employed for the preparing of Wort or Waſh, or for the making or diſtilling of Spirits, or the receiving or keeping of Spirits by any Maker or Diſtiller of Spirits, and any Houſe or Place, Scite or Premiſes, uſed or employed for the rectifying or compounding or keeping of Spirits by any Rectifier or Compounder of Spirits, ſhall be ſituate within the ſaid Diſtance of One Quarter of a Mile of each other, ſo as to be entitled to the Exemption aforeſaid, it ſhall and may be lawful to

Diſtilling and rectifying Houſes now ſituated within a Quarter of a Mile of each other, may be removed, on giving Twelve

Months Notice to the Owners, and making Compenſation for Damages.

to and for the Commiſſioners of Exciſe, or any Three or more of them, if they ſhall think it expedient, at any Time to give Twelve Calendar Months Notice at the leaſt to the Owner or Owners, Proprietor or Proprietors, Occupier or Occupiers of any ſuch Houſe or Place ſo uſed or employed for the rectifying or compounding or keeping of Spirits by any Rectifier or Compounder of Spirits, to diſcontinue the Uſe and Employment of ſuch Houſe or Place ſo uſed and employed by ſuch Rectifier or Compounder, Rectifiers or Compounders, and to remove the Trade or Buſineſs thereof to ſome other Houſe or Place, Scite or Premiſes, not within the ſaid Diſtance of One Quarter of a Mile from the ſaid or any other Houſe or Place uſed or employed for preparing Wort or Waſh, or for the making or diſtilling of Spirits, or for the receiving or keeping of Spirits by any Maker or Diſtiller of Spirits; Compenſation and Satisfaction being made to all and every the Owner and Owners, Proprietor and Proprietors, Occupier and Occupiers of any ſuch Houſes or Places, Scites or Premiſes, who ſhall ſuſtain or incur any Loſs, Damage, or Injury by reaſon or in conſequence of ſuch Diſcontinuance or Removal, in Manner hereinafter mentioned; and at the Expiration of the Time mentioned in ſuch Notice, the Prohibitions, Penalties, Forfeitures, and Enactments contained in this Act ſhall apply to and be in force with reſpect to any ſuch Houſe or Place in reſpect of which the Owner or Owners, Proprietor or Proprietors, Occupier or Occupiers thereof, ſhall have received ſuch Notice as aforeſaid, any Thing in this Act contained to the contrary notwithſtanding;

Commiſſioners may treat with Owners for the Expences incurred by Removal.

and the ſaid Commiſſioners, or any Three or more of them, are hereby authorized and empowered to treat and agree with the Owner or Owners, Proprietor or Proprietors, Occupier or Occupiers of ſuch Houſe or Place, Scite or Premiſes, ſo uſed and employed for the rectifying or compounding of Spirits, or for receiving or keeping of Spirits by any Rectifier or Compounder of Spirits as aforeſaid, for the Expences incurred or to be incurred by ſuch Removal, and in the procuring ſome other Houſe or Place as aforeſaid, and for the Compenſation and Satisfaction to be made to ſuch Perſon or Perſons as aforeſaid for all and any Loſs, Damage, and Injury he, ſhe, or they ſhall or may ſuſtain or incur through, by reaſon, or in conſequence of ſuch Diſcontinuance or Removal, and alſo to treat and agree with the Owner or Owners, Proprietor or Proprietors, Occupier or Occupiers of ſuch Houſe or Place, Scite or Premiſes, uſed or employed for preparing Wort or Waſh, or for the making or diſtilling of Spirits, or for the receiving or keeping of Spirits by any Maker or Diſtiller of Spirits, for the Compenſation and Satisfaction to be made to ſuch laſt-mentioned Perſon or Perſons, or any of them, for all or any Loſs, Damage, and Injury he, ſhe, or they ſhall or may ſuſtain or incur through, by reaſon, or in conſequence of the Diſcontinuance or Removal of the Trade or Buſineſs of ſuch Rectifier or Compounder as aforeſaid; and in caſe the ſaid Commiſſioners of Exciſe ſhall not be able to agree with any of the ſaid Parties as to the Amount of ſuch Expences, or ſuch Compenſation and Satisfaction,

In caſe the Parties do not agree, Expence to be ſettled by Action at Law.

then and in every ſuch Caſe the Amount of ſuch Expences and ſuch Compenſation and Satisfaction ſhall be ſettled and aſcertained in an Action upon a feigned Iſſue or Iſſues upon the Amount of ſuch Expences and ſuch Compenſation and Satisfaction, or of ſuch Compenſation and Satisfaction only, as the Caſe may be, to be tried in any Court of Record at *Weſtminſter*, in which Action the Parties claiming ſuch Expences, or ſuch Compenſation and Satisfaction, or any of them, ſhall be the Plaintiff or Plaintiffs, and the Secretary of the Board of Exciſe for the Time being, on Behalf of the Commiſſioners of Exciſe, ſhall be the nominal Defendant,

who ſhall accept a Declaration and plead to the ſaid Action; and in caſe any Difference ſhall ariſe touching the Terms of the ſaid Iſſue, the ſame ſhall be ſettled by the proper Officer of the ſaid Court in which ſuch Iſſue ſhall be tried, and ſuch Iſſue ſhall be tried before a ſpecial Jury to be ſummoned, impannelled, and reduced in the uſual Manner, as in Caſes of Actions at the Common Law; and the ſaid Court ſhall have Power to direct a new Trial upon the ſaid Iſſue if they ſhall ſee fit, and ſhall give Judgment for the Amount ultimately awarded by the Verdict of ſuch Jury, together with Coſts to be taxed by the proper Officer; and thereupon the ſaid Commiſſioners of Exciſe ſhall, within One Month afterwards, pay the ſaid Amount for which Judgment ſhall be given to the ſaid Parties claiming as aforeſaid: Provided always, that if the ſaid Commiſſioners ſhall have made an Offer to the ſaid Parties, or any of them, of a Sum of Money for ſuch Expences, Compenſation, and Satisfaction, or Compenſation and Satisfaction only, which Offer ſhall not be accepted, the ſaid Parties refuſing or declining ſuch Offer ſhall not be entitled to any Coſts, unleſs there ſhall be awarded by the Verdict of a Jury as aforeſaid a larger Sum by One Tenth Part than the Amount of ſuch Offer.

Regulating Coſts.

VI. And be it further enacted, That in lieu of the Credit for Spirits in Proportion to the Quantity of Wort or Waſh made or brewed, to which Makers or Diſtillers of Spirits in *England* are now by Law entitled, every ſuch Maker or Diſtiller ſhall, from and after the Tenth Day of *October* One thouſand eight hundred and ſeventeen, be entitled to Credit for the whole Quantity of Spirits computed at the Strength of Eight *per Centum* over Hydrometer Proof which he, ſhe, or they ſhall diſtil, make, extract, or produce, and which ſhall be taken Account of by the proper Officer in the Spirit Caſk provided by ſuch Diſtiller for the Reception of the Spirits extracted from the Low Wines produced from each Charge of his, her, or their Waſh Still or Waſh Stills; and if at any Time after the ſaid Tenth Day of *October* any ſuch Maker or Makers, Diſtiller or Diſtillers as aforeſaid, ſhall make, diſtil, extract, or produce, or there ſhall be found in his, her, or their Stock, Cuſtody, or Poſſeſſion, any Exceſs of Spirits over and above ſuch Credit as aforeſaid, computed as aforeſaid, added to any Quantity of Raw Spirits legally brought and received into ſuch Stock by Permit, all ſuch Exceſs and Exceſſes ſhall be deemed to be Spirits unlawfully made, and a Quantity equal thereto ſhall and may be ſeized by any Officer or Officers of Exciſe out of and from any Part of the Stock of any ſuch Maker or Makers, Diſtiller or Diſtillers as aforeſaid; and ſuch Maker or Makers, Diſtiller or Diſtillers, ſhall, for every Gallon of ſuch Exceſs and Exceſſes computed as aforeſaid, forfeit and loſe the Sum of Twenty Pounds.

In lieu of the Credit for Spirits in Proportion to the Quantity of Wort, the Diſtiller, after Oct. 10, 1817, to be entitled to Credit for the whole Spirits computed at Eight per Cent. over Hydrometer Proof produced.

Exceſs to be forfeited, &c.

VII. And whereas by an Act made in the laſt Seſſion of Parliament, for eſtabliſhing the Uſe of an Hydrometer called *Sikes' Hydrometer* in aſcertaining the Strength of Spirits, inſtead of *Clarke's* Hydrometer, it is enacted, that in all Trials of the Strength of any Spirits by any Officer or Officers of Exciſe with the ſaid Hydrometer called *Sikes' Hydrometer*, in any Part of the United Kingdom, the Strength of Eight *per Centum* above Proof denoted by the ſaid Hydrometer called *Sikes' Hydrometer*, ſhall be ſubſtituted for the Strength of One to Ten over Hydrometer Proof mentioned in an Act made in the Twenty-ſixth Year of the Reign of His preſent Majeſty, among other Things for the better Regulation of the

The Strength of Seven per Cent. above Proof, denoted by Sikes's Hydrometer, ſhall, in lieu of the Strength of Eight per Cent. above Proof, mentioned in

56G.3.c.140. be ſubſtituted for One to Ten over Hydrometer Proof, mentioned in any Act relating to Spirits.

the making and vending *Britiſh* Spirits; 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 Majeſty's Reign, among other Things to continue Two Acts made in the Twenty-eighth and Twenty-ninth Years of His ſaid Majeſty's Reign therein mentioned; or of another Act made in the Fifty-ſecond Year of His ſaid 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 the ſaid Act made in the laſt Seſſion of Parliament; 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 it was by the ſaid Act provided, 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, 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 the further Duty proportioned to their ſaid Surplus Strength: And whereas it has been found that the ſaid Strength of Eight *per Centum* above Proof denoted by the ſaid Hydrometer exceeds by more than One *per Centum* the Strength of One to Ten over Hydrometer Proof mentioned in the ſaid Acts, for which the ſame is ſubſtituted as aforeſaid; be it therefore enacted, That from and after the Tenth Day of *October* One thouſand eight hundred and ſeventeen, in all Trials of the Strength of any Spirits, the Strength of Seven *per Centum* above Proof denoted by the ſaid Hydrometer called *Sikes' Hydrometer* ſhall, in lieu of the Strength of Eight *per Centum* above Proof mentioned in the ſaid Act of the laſt Seſſion of Parliament, be ſubſtituted and taken for the Strength of One to Ten over Hydrometer Proof mentioned in all and every of the ſaid Acts, and in all other Act and Acts relating to His Majeſty's Revenue of Exciſe on *Britiſh* and *Iriſh* Spirits reſpectively; and that all and every of the Clauſes, Rules, Regulations, Proviſoes, Enactments, Fines, Penalties, and Forfeitures made and contained in any of the ſaid Acts, or in the ſaid Act of the laſt Seſſion of Parliament, or in any other Act or Acts relating or applying to or in reſpect of any Spirits of the Strength of One to Ten over Hydrometer Proof, or to Eight *per Centum* above Hydrometer Proof as the Subſtitute thereof mentioned in the ſaid Act of the laſt Seſſion of Parliament, ſhall extend and apply and be put in force to and in reſpect of any Spirits of or above or under the Strength of Seven *per Centum* above Proof, as the Caſe may happen to be, and as denoted by the ſaid Hydrometer called *Sikes' Hydrometer*, in lieu of the ſaid Strength of One to Ten over Hydrometer Proof, and Eight *per Centum* above Hydrometer Proof reſpectively, mentioned in the ſaid Acts or any of them, as fully and effectually

Regulations of all Acts relating to Strength of Spirits, to extend to this Act.

as if the ſame were hereby repeated and re-enacted in and by this Act; any Thing in the ſaid Act or in any other Act or Acts to the contrary thereof notwithſtanding.

After Oct. 10, 1817, Waſh, before it is put into the Still, ſhall be conveyed from the fermenting Veſſel to an entered circular or elliptical Veſſel, called Jack Back, &c.

VIII. And for the better ſecuring the Duties of Exciſe on Wort or Waſh, be it further enacted, That from and after the Tenth Day of *October* One thouſand eight hundred and ſeventeen, the Waſh uſed or made by any Maker or Diſtiller of Spirits in *England* ſhall, before it is put into his, her, or their Still or Stills for Diſtillation into Low Wines, be conveyed from each fermenting Back or Veſſel in which it ſhall have been fermented, into an entered circular or elliptical Veſſel called *Jack Back*, having no Pipe or other Communication with any other Veſſel or Veſſels, Utenſil or Utenſils whatſoever, except with ſuch fermenting Backs, and with the Waſh Still or Stills, by means of the Waſh Main Pipe and the Waſh Pump, and which Jack Back ſhall be uſed for no other Purpoſe, and ſhall be of a Size not leſs than Three Fourths of the Content of the Waſh Still or Stills, including the Head or Heads thereof, intended to be charged, and the mean Diameter of which at the Head ſhall not exceed the Depth thereof; and no more Waſh ſhall be conveyed into ſuch Jack Back at one Time than is ſufficient to charge the Still or Stills then intended to be charged; and every Charge of Waſh ſhall be ſo conveyed into ſuch Jack Back before ſuch Still or Stills ſhall be unlocked for the Purpoſe of being charged; and the whole Quantity of Waſh conveyed into ſuch Jack Back, after being gauged by the Officer, ſhall be conveyed into the Still or Stills; and if any Waſh uſed or made by any Maker or Diſtiller of Spirits in *England* ſhall not, before it is put into the Still or Stills for Diſtillation into Low Wines, be conveyed from each fermenting Back or Veſſel, into which it ſhall have been fermented, into ſuch Jack Back as aforeſaid, or if ſuch Jack Back ſhall have any other Pipes or Communication than as aforeſaid, or be uſed for any other Purpoſe than as aforeſaid, or if more Waſh be conveyed therein at one Time than is neceſſary to charge ſuch Waſh Still or Waſh Stills, or, if the Waſh, or any Part thereof, at any Time conveyed into any ſuch Waſh Back, ſhall be removed or conveyed from ſuch Jack Back before the proper Officer ſhall have taken an Account thereof in ſuch Jack Back, or any Part thereof ſhall be kept or concealed from ſuch Officer in any Manner whatſoever, or if the whole Quantity ſo conveyed ſhall not, after ſuch Account thereof has been taken, be conveyed from ſuch Jack Back into the Waſh Still or Waſh Stills in the Manner herein directed, every ſuch Maker or Diſtiller ſhall for each and every ſuch Offence forfeit and loſe the Sum of Five hundred Pounds.

Penalty on Diſtiller not complying with the Regulations herein-mentioned, 500l.

Directions for uſing the Veſſels called Jack Back, now entered in charging the Still, and alſo the Mode of conveying the Waſh to the Still, where the Jack Back is not uſed.

IX. And be it further enacted, That it ſhall and may be lawful for any Maker or Makers, or Diſtiller or Diſtillers of Spirits in *England*, who ſhall at the Time of paſſing this Act have and uſe any entered Jack Back for charging his, her, or their Waſh Still or Waſh Stills with Waſh, to continue to have and uſe ſuch Jack Back for the Purpoſe of receiving the Waſh in the Courſe of its Paſſage and Tranſmiſſion from the reſpective fermenting Backs into ſuch Jack Back, as by this Act is required, for containing at one Time the Whole of the Waſh which is to be run, pumped, or conveyed into the Waſh Still or Waſh Stills intended to be charged for any Charge thereof, and there to be taken Account of by the proper Officer, ſuch intermediate Jack Back not having at any Time hereafter any Pipe or other Communication with any other Veſſel or Utenſil

Utenſil whatſoever, except the Waſh Main Pipe and entered Waſh Pump, nor being uſed for any other Purpoſe than to contain Waſh in the Courſe of ſuch Paſſage or Tranſmiſſion as aforeſaid; and for any Maker or Makers, or Diſtiller or Diſtillers of Spirits in *England*, in lieu of entering or uſing any Jack Back, to convey, by means only of his, her, or their entered Waſh Pump, the Whole of his, her, or their Waſh immediately from the Waſh Main Pipe into his, her, or their Waſh Still or Waſh Stills, for the Purpoſe of making and diſtilling therefrom Low Wines, without running, pumping, or conveying the ſame into any Jack Back or other intermediate Veſſel or Utenſil whatſoever; any Thing in this Act contained to the contrary thereof notwithſtanding: Provided, that no ſuch Maker or Makers, Diſtiller or Diſtillers as aforeſaid, ſhall have or keep, or pump, run, or convey into any Waſh Still or Waſh Stills, any Feints, Liquor, Water, or other Matters or Things whatſoever except Waſh, or draw off or diſtil any Waſh from any Waſh Still, until the Officer or Officers of Exciſe ſhall have gauged and taken Account therein of the whole Quantity of unmixed and undiluted Waſh, run, pumped, or conveyed into ſuch Waſh Still or Waſh Stills for the Charge thereof reſpectively, without making any Allowance for the Expanſion of ſuch Waſh from Heat or otherwiſe, and aſcertained that ſuch Quantity of Waſh is not leſs than Three Parts in Four of the Quantity which ſuch Still, including the Head thereof, is capable of containing; and if any ſuch Maker or Makers, Diſtiller or Diſtillers as aforeſaid, ſhall at any Time hereafter uſe or employ any Jack Back for any other Purpoſe than as aforeſaid, or ſhall keep or continue any Waſh in any ſuch intermediate Jack Back as aforeſaid, and not pump and convey the ſame forthwith into the Jack Back herein-before required, in which all ſuch Waſh is to be gauged and taken Account of by the Officer as aforeſaid, or ſhall uſe or employ any Jack Back unentered, or having any Pipe or other Communication with any other Veſſel or Utenſil than as aforeſaid, or if any Maker or Makers, Diſtiller or Diſtillers as aforeſaid, not uſing or employing any Jack Back whatſoever, ſhall not run, pump, or convey the Whole of his, her, or their Waſh directly from the Waſh Main Pipe into his, her, or their Waſh Still or Waſh Stills as aforeſaid, or ſhall have, keep, run, pump, or convey any Feints, Liquor, Water, or other Matter or Thing whatſoever into ſuch Waſh Still or Waſh Stills, or draw off from or diſtil therein any Waſh, until the proper Officer ſhall have gauged and taken an Account of the whole Quantity of unmixed and undiluted Waſh in ſuch Waſh Still or Waſh Stills at each and every Charge thereof reſpectively, without making any Allowance for the Expanſion of ſuch Waſh from Heat or otherwiſe, and ſhall have aſcertained that the ſame is not leſs than Three Parts in Four of the Quantity which ſuch Still, including the Head thereof, is capable of containing, ſuch Maker or Makers, Diſtiller or Diſtillers, in any ſuch Caſe offending, ſhall for every ſuch Offence forfeit and loſe the Sum of Five hundred Pounds.

Penalty, 500l.

After Oct. 10, Diſcharge Plugs, &c. of Waſh Back when charged, ſhall be locked and ſealed, and opened by the proper

X. And be it further enacted, That from and after the ſaid Tenth Day of *October*, all and every the Diſcharge Plugs, Pipes, and Cocks of every Waſh Back uſed or employed by any Maker or Makers, or Diſtiller or Diſtillers of Spirits in *England*, when charged with Wort or Waſh, ſhall be locked and ſealed and opened by the proper Officer of Exciſe, for the Purpoſe of enabling ſuch Diſtiller or Diſtillers to run the Waſh from any ſuch fermenting Back, of which Notice ſhall be given, into the Jack Back aforeſaid, in order to charge the Waſh Still or Stills, in the ſame Manner as the

Wash Pump and charging Cock of the Wash Still used by such Maker or Distiller are now by Law required to be locked and sealed and opened by such Officer; and that in like Manner there shall be proper Fastenings and Locks provided for the same to the Satisfaction of such Officer as aforesaid, at the Expence of such Maker or Distiller; and that the Wash Main Pipe communicating between the fermenting Backs and the Jack Back aforesaid, shall be so placed and fixed that all Wash or Liquor put or entering therein shall run and be discharged or conveyed from thence into the Jack Back, and will neither rest in such main Pipe or run elsewhere, and shall have no Pipe or other Conveyance entering into or passing out of the same, except the Plug Hole or Pipe from each fermenting Back hereby directed and required to be locked as aforesaid, and the Sewer Cock or Pipe to be kept locked by the proper Officer, and opened only for washing out or cleansing such Wash Main Pipe, and shall have no other Cock thereon whatever; and if any such Maker or Distiller shall not provide, fix, maintain, and keep such Wash Main Pipe as aforesaid, or shall wilfully open, break, or damage, or cause or suffer to be opened, broken, or damaged, any of such Locks, Fastenings, Plugs, Pipes, or Cocks, or use any other Art or Contrivance whereby any Wash may or can be privately conveyed away or concealed from the Officer, or in any respect offend in any of the Matters or Things aforesaid, every such Maker or Distiller shall for every such Offence forfeit and lose the Sum of Five hundred Pounds.

Officer, to run the Wash into the Jack Back, &c.

Penalty on Concealment of Wash, &c. 500l.

XI. And be it further enacted, That no Rectifier or Rectifiers of Spirits shall sell, send out, or deliver in *England* any rectified Spirits, not being Spirits of Wine, *British* Brandy, *British* Gin, or Compounds; and that no raw Spirits shall be sold, removed, or delivered to, or bought, taken, had, or received by or into the Stock or Possession of any Dealer in or Retailer of Spirits or Wine whatsoever in *England*, not being an entered Rectifier of Spirits; and if any such Spirits as aforesaid shall be sold, removed, or delivered to, or taken, had, or received by any such Dealer or Retailer as aforesaid, the same, together with the Casks or other Packages in which the same shall be contained, and the Boats and other Vessels, Carts and other Carriages, and Horses or Cattle used for removing the same, shall be respectively forfeited, and shall and may be seized by any Officer or Officers of Excise, and the Person and Persons respectively selling, delivering, buying, removing, taking, having, or receiving the same, shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Rectifiers shall not sell or send out any other than Spirits of Wine, British Brandy, Gin, or Compounds; nor shall Raw Spirits be sold or delivered to any Dealer not being a Rectifier.

Penalty, 200l.

XII. And be it further enacted, That no Maker or Makers, Distiller or Distillers, or Rectifier or Rectifiers of Spirits in *England*, receiving any Spirits, not being Foreign Spirits, into his, her, or their Custody or Possession, shall break Bulk or draw off any Part thereof, or add Water or any Thing thereto, or in any respect alter the same, or tap or open any of the Casks, or alter or change any of the Packages containing any such Spirits, or the Spirits therein removed, until the proper Officer or Officers of Excise shall have taken an Account of the Strength and Quantity thereof; and every such Maker, Distiller, and Rectifier as aforesaid shall, on the Receipt of any such Spirits, give Notice thereof to his, her, or their surveying Officer of Excise, and deliver to such Officer the Permit received by him, her, or them with such Spirits, whereupon such Officer shall attend and take

No Distiller or Rectifier receiving Spirits, not being Foreign, shall break Bulk till the Officer, to whom Notice shall be given, takes an Account of the Strength and Quantity.

take an Account of the Strength and Quantity of such Spirits; and if any such Maker, Distiller, or Rectifier, who shall receive any such Spirits into his, her, or their Custody or Possession, shall fail to give such Notice and deliver such Permit as aforesaid, or shall, unless such Officer shall not attend within Three Hours after receiving such Notice and take such Account as aforesaid, break Bulk or draw off any Part of such Spirits, or add Water or any Thing thereto, or in any respect alter the same, or tap or open any of the Casks, or alter or change any of the Packages containing any such Spirits, or the Spirits therein removed, until the proper Officer or Officers of Excise shall have taken an Account of the Strength and Quantity thereof, all such Spirits, or a Quantity equal thereto, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and such Maker or Makers, Distiller or Distillers, Rectifier or Rectifiers so offending, shall for every such Offence forfeit and lose the Sum of Five hundred Pounds.

Penalty, 500*l.*

Penalty on frustrating the Purpose of a Permit in the Removal of Spirits, 500*l.* &c.

XIII. And be it further enacted, That any Maker or Makers, Distiller or Distillers, Rectifier or Rectifiers of, or Dealer or Dealers in, or Retailer or Retailers of Spirits in *England*, who shall deliver, remove, or receive any Spirits, for the Removal of which a Permit is by Law required, without such Permit, or a greater Quantity of Spirits, or of a different Kind or Quality, than shall be expressed in such Permit, or having obtained such Permit shall not send out therewith the Spirits therein described, or return the said Permit within the Time now by Law required, and every Person or Persons who shall sell, lend, deliver, or employ or make use of, or cause or suffer any such Permit as aforesaid, or any other Permit granted under any Law or Laws of Excise, to be sold, lent, delivered, employed, or made use of to or for any other Use or Purpose whatsoever than to accompany the actual Removal of the Spirits or Goods respectively for which the same was obtained and granted, and which shall be therein expressed or described, or shall produce or cause or suffer the same to be produced to any Officer or other Person, as having been received with any Goods other than as aforesaid, or shall in any Manner use or employ, or cause or suffer to be used or employed, any Permit, so as that any Account kept or checked or to be kept or checked by the Officer or Officers of Excise by such Permit shall or may be frustrated or evaded, he, she, or they shall for every such Offence severally forfeit and lose the Sum of Five hundred Pounds, over and above all other Penalty and Penalties, Forfeiture and Forfeitures whatsoever; and every Permit used for any Purpose whatsoever other than to accompany the Removal of the Spirits or Goods respectively for which it was obtained and granted, and which shall be therein expressed or described, shall be deemed and taken to be a false Permit, and such Use shall, over and above all other Penalties and Forfeitures, subject the Person or Persons so using the same to all and every the Penalties and Forfeitures imposed by Law upon any Person or Persons for using, giving, or receiving any false Permit.

No Dealer in Foreign Wine not being an entered Dealer in Spirits, shall have more than Two Gallons

XIV. And be it further enacted, That no Dealer or Dealers in Foreign Wine, not being an entered Dealer or Dealers in, or Retailer or Retailers of Spirits in *England*, shall have, receive, or take into his, her, or their Custody or Possession any Spirits of Wine exceeding Two Gallons at any one Time, or any other *British* Spirits, except Spirits of Wine, of a greater or higher Degree of Strength than Twenty *per Centum* under Hydrometer

Hydrometer Proof; and if any ſuch Dealer as aforeſaid, not being an entered Dealer in or Retailer of Spirits as aforeſaid, ſhall have, receive, or take into his, her, or their Cuſtody or Poſſeſſion any Spirits of Wine exceeding Two Gallons at one Time, or other *Britiſh* Spirits, except Spirits of Wine of a greater or higher Degree of Strength than Twenty *per Centum* under Hydrometer Proof, all ſuch Spirits ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and the Perſon or Perſons in ſuch Caſe offending ſhall for each and every ſuch Offence forfeit and loſe the Sum of One hundred Pounds.

of Spirits of Wine at a Time, or any other Britiſh Spirits of greater Strength than 20 per Cent. under Hydrometer Proof; Penalty 100l.

XV. And be it further enacted, That all Spirits of Wine ſhall be made and kept of the Strength of Forty-three *per Centum* over Hydrometer Proof at the leaſt, and that the actual and true Strength of all Spirits of Wine ſhall be expreſſed and ſpecified in the Requeſt Note for a Permit, and in the Permit granted for or to accompany the Removal thereof, and ſhall be taken Account of by the Officer in the reſpective Stocks of every Dealer in and Retailer of Spirits according to the actual Strength thereof; and that every Dealer in or Retailer of Spirits ſhall keep all Spirits of Wine in a ſeparate and diſtinct Cellar or Place entered for that Purpoſe, in which no other Spirits or Foreign Wine or Sweets or Made Wines is, are, or ſhall be kept; and if any Spirits of Wine ſhall from and after the paſſing of this Act be kept or removed of leſs Strength than as aforeſaid, or be mixed or mingled with any Foreign Wine, Foreign Spirits, or other *Britiſh* Spirits, or by any Means be reduced, lowered, or weakened in the Strength thereof, or ſhall be removed without the Permit expreſſing the Strength thereof, or ſhall be found in or upon the Premiſes or in the Cuſtody or Poſſeſſion of any ſuch Dealer or Retailer as aforeſaid, otherwiſe than in ſuch ſeparate entered Cellar or Place as aforeſaid; all ſuch Spirits of Wine, and all Wine or Spirits with which any Spirits of Wine ſhall be ſo mixed or mingled, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and the Dealer or Dealers and Retailer or Retailers as aforeſaid offending therein ſhall forfeit and loſe the Sum of Two hundred Pounds.

Spirits of Wine ſhall be of the Strength of 43 per Cent. over Hydrometer Proof, and be kept in a ſeparate Place.

If found of leſs Strength, or mixed with Wine or Spirits, or removed without a Permit, Penalty 200l.

XVI. And whereas by an Act made in the Fifty-ſecond Year of the Reign of His preſent Majeſty, for permitting the Removal of Goods from one Bonding Warehouſe to another in the ſame Port, it is enacted, that any Rum of the Growth or Produce of the *Britiſh* Sugar Plantations imported into *Great Britain* in any Caſk of Sixty Gallons or upwards, ſhall be allowed to be warehouſed in the ſame Manner as Foreign Brandy, Rum, Geneva, Spirits, or Aqua Vitæ, is or are by an Act made in the Forty-third Year of the Reign of His preſent Majeſty, intituled *An Act for permitting certain Goods imported into* Great Britain *to be ſecured in Warehouſe without Payment of Duty*, allowed to be warehouſed: And whereas by the Laws now in force ſuch Rum may be delivered from or out of any ſuch Warehouſe to be ſhipped as Stores, to be ſpent and conſumed on board any Ship or Veſſel in any Voyage to Parts beyond the Seas, freed and diſcharged from all the Duties of Exciſe, provided ſuch Rum be not ſo ſhipped in any Caſk which ſhall contain leſs than One hundred Gallons: And whereas it is expedient that ſuch Rum ſhould be allowed to be ſhipped as aforeſaid in Caſks containing not leſs than Sixty Gallons; be it therefore enacted, That from and after the paſſing of this Act, any Caſk not containing leſs than Sixty Gallons of ſuch Rum as aforeſaid, ſhall

52G.3.c.142.

43G.3.c.132.

Rum may be taken out of Warehouſe

and allowed to be ſhipped in Caſks containing not leſs than 60 Gallons, as Stores, to be conſumed on board, free from Duty.

Conditions.

ſhall or may be delivered from or out of any Warehouſe, and ſhipped as Stores to be ſpent and conſumed on board any Ship or Veſſel in any Voyage to Parts beyond the Seas, freed and diſcharged from all the Duties of Exciſe, ſubject nevertheleſs to all and ſingular the Rules, Regulations, Reſtrictions, and Proviſions, and all Fines, Penalties, and Forfeitures, contained, provided, ſettled, or eſtabliſhed in or by all or any of the Laws now in force for or in reſpect of any Rum ſhipped or to be ſhipped as Stores, as fully and effectually to all Intents and Purpoſes as if the ſame were repeated and re-enacted in the Body of this Act: Provided always, that no Rum ſhall be ſhipped for Stores on board of any Ship (except by the ſpecial Order and Permiſſion of the Commiſſioners of Exciſe), but at the Port at which the Ship or Veſſel is fitted out for the Voyage; and that the Oath required by Law to be made, that the ſame is to be ſhipped as Stores to be ſpent and conſumed in the Voyage, ſhall be made by Affidavit in Writing by the Maſter or Purſer of ſuch Ship or Veſſel; and that if the Contents of any ſuch Caſk ſhall be drawn off, or the Rum or any Part thereof be uſed or altered, either in Quantity or Quality, before ſuch Ship or Veſſel ſhall have left the Port and ſailed upon her intended Voyage, ſuch Caſk or Caſks and the Rum therein contained or drawn off ſhall be forfeited, over and above the Penalty of the Bond given on the Shipment thereof, and ſhall and may be ſeized by any Officer or Officers of Exciſe.

Recovery and Application of Penalties.

XVII. 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*; and that One Moiety of every ſuch Fine, Penalty, 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.

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

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