

ANNO QUINQUAGESIMO OCTAVO

GEORGII III. REGIS.

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ing, or paying any Arrears thereof reſpectively which may at that Time remain unpaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, relating thereto reſpectively, which ſhall at that Time have been incurred.

and inſtead of the Duties repealed, the following ſhall be paid.

II. And be it further enacted, That from and after the Tenth Day of *October* One thouſand eight hundred and eighteen, in lieu and inſtead of the Duties by this Act repealed, there ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, the ſeveral Rates and Duties of Exciſe herein-after mentioned; that is to ſay,

Duties.

For every Gallon Wine Meaſure of Vinegar or Acetous Acid or Liquors prepared or preparing for Vinegar or Acetous Acid, brewed or made in *Great Britain* for Sale, to be paid by the Maker thereof, Four-pence; and ſo in proportion for any greater or leſs Quantity:

For every Gallon Wine Meaſure of Vinegar or Acetous Acid or Liquors prepared or preparing for Vinegar or Acetous Acid, brewed or made in *Ireland*, and imported from thence into *Great Britain*, to be paid by the Importer thereof, Four-pence; and ſo in proportion for any greater or leſs Quantity:

For every Gallon Wine Meaſure of Vinegar or Acetous Acid or Liquors prepared or preparing for Vinegar or Acetous Acid, imported into *Great Britain* from Foreign Parts, to be paid by the Importer thereof, One Shilling; and ſo in proportion for any greater or leſs Quantity:

And that from and after the ſaid Tenth Day of *October* One thouſand eight hundred and eighteen there ſhall be allowed and paid the following Drawback of Exciſe; that is to ſay,

For every Gallon Wine Meaſure of Vinegar or Acetous Acid, not being under Proof, which after the Tenth Day of *October* One thouſand eight hundred and eighteen ſhall be brewed or made in *Great Britain* for Sale, or brewed or made in *Ireland*, and imported from thence into *Great Britain*, and exported from thence to Foreign Parts, on which reſpectively the Duties impoſed by this Act have been paid, Four-pence.

Duties to be levied as the former Duties, and Drawbacks allowed in like Manner.

III. And be it further enacted, That the ſaid ſeveral Duties ſhall be reſpectively raiſed, levied, collected, recovered, and paid in ſuch and the like Manner (except as ſpecially altered by this Act), and in or by any of the general or ſpecial Means, Ways, or Methods by which the former Duties of Exciſe on Vinegar hereby repealed were or might be raiſed, collected, recovered, allowed, and paid; and the ſaid Drawback ſhall be allowed and paid in ſuch and the like Manner, and in or by any of the general or ſpecial Means, Ways, or Methods by which the Drawbacks of Exciſe on Glaſs exported are or may be allowed and paid, ſo far as the ſame are conſiſtent with the ſpecial Proviſions of this Act; and the ſaid Perſons, Goods, Wares, Merchandize, or Commodities ſo by this Act reſpectively made liable to the Payment of or chargeable with the ſaid Duties reſpectively impoſed, or entitled to the ſaid Drawback granted by this Act, ſhall be and the ſame are hereby reſpectively made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, and Forfeitures to which ſuch Perſons as aforeſaid, Goods, Wares, Merchandize or Commodities, were generally or ſpecially ſubject and liable by any Act or Acts of Parliament in force on and immediately before the paſſing of this Act reſpecting the Duties of Exciſe or other Duties

under the Management of the ſaid Commiſſioners of Exciſe reſpectively, and ſhall be ſubject and liable to all and every Pain, Penalty, Fine, or Forfeiture, of any Nature or Kind whatever, to which ſuch Perſons, Goods, Wares, Merchandize, or Commodities were ſubject or liable for any Offence whatever committed againſt or in breach of any Act or Acts of Parliament in force on or immediately before the paſſing of this Act, and for ſecuring the Revenue of Exciſe or other Duties under the Management of the ſaid Commiſſioners of Exciſe reſpectively, or for the Regulation or Improvement thereof; and the ſeveral Clauſes, Powers, and Directions therein contained ſhall and are hereby directed and declared to extend to, and ſhall be reſpectively applied, practiſed, and put in Execution, for and in reſpect of the ſaid Duties of Exciſe and Drawback reſpectively hereby charged, impoſed, and allowed, in as full and ample Manner to all Intents and Purpoſes whatſoever, ſo far as they are not inconſiſtent with or repugnant to the Proviſions of this Act, as if all and every of the ſaid Acts, Clauſes, Proviſions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures were particularly repeated and re-enacted in the Body of this Act.

Duties to be under the Commiſſioners of Exciſe.

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

Duties to be carried to the Conſolidated Fund.

V. And be it further enacted, That all the Monies ariſing from the Duties 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*.

Liquors of whatever kind prepared for Vinegar for Sale to be charged with the Duty hereby impoſed.

VI. And be it further enacted, That all Liquors brewed or made by whatſoever Means or Manner into Vinegar or Acetous Acid for Sale, and all Liquors prepared or preparing for or capable of being uſed as or applied to the Purpoſes of Vinegar or Acetous Acid made for Sale, or found in the Poſſeſſion of any Vinegar Maker or Makers for Sale in *Great Britain*, or imported into *Great Britain*, whether any ſuch Liquor ſhall be ſold or made for Sale unmixed or mixed with any other Ingredient or Ingredients, or ſhall be known and called by the Name or Names of Vinegar, Alegar, Verjuice, Radical Vinegar, Acetous Acid, Acetic Acid, Pyroligneous Acid, or by any other Name or Names, is, are, and ſhall be reſpectively ſubject and liable to and chargeable and charged with the Duties hereby impoſed; and that all and every Perſon and Perſons who ſhall make, prepare, extract, diſtil, rectify, purify, or ſell any ſuch Liquors as aforeſaid, not being a Dealer in Retailer or Seller of ſuch Vinegar or Acetous Acid only as he, ſhe, or they ſhall from Time to Time receive by Permit or Certificate, as herein-after mentioned, from ſome other entered Vinegar Maker or Makers, Dealer or Dealers, ſhall be deemed and taken to be a Vinegar Maker or Vinegar Makers, and ſhall be ſubject and liable to all and every the Licence and other Duties, Proviſions, Rules, Regulations, Reſtrictions, and Penalties to which Makers of Vinegar are by Law ſubject and liable: Provided always,

Perſons preparing ſuch Liquors deemed a Vinegar Maker.

Pyroligneous Acid, &c. not chargeable with the Duty.

always, that nothing in this or any other Act ſhall or ſhall be deemed or conſtrued to extend to charge with any Duty any Acetous Acid, commonly called *Pyroligneous Acid*, made or extracted from Wood or Tar, for Sale, in its crude, impure, and unrectified State, or any White Lead, Sugar of Lead, Verdigris, Iron Liquor, Acetate of Lime, Acetate of Soda, Acetate of Alumine, or any Vinegar or Acetous Acid made, rectified, or purified in any Manner whatſoever at any Houſe or Place not entered or uſed for making Vinegar, or rectifying or purifying Acetous Acid for Sale by any Maker or Makers thereof, being alſo a Maker or Makers of the aforeſaid Compounds or any of them, and which Vinegar or Acetous Acid ſhall be ſo made, rectified, or purified by him, her, or them for the ſole Purpoſe of making and compounding ſuch Articles as aforeſaid, or ſome of them, and ſhall be wholly uſed or conſumed by himſelf, herſelf, or themſelves, at the ſame Houſe or Place where made, in the compounding or manufacturing thereof, or any Vinegar or Acetous Acid diſtilled from Vinegar or Acetous Acid on which the Duties reſpectively by this Act impoſed have been already, and before ſuch Diſtillation thereof, charged and paid.

In the Entry of Premiſes, Places and Utenſils ſhall be diſtinguiſhed by Letters or Numbers.

VII. And be it further enacted, That all and every Perſon and Perſons making and required to make Entry of any Building, Place, or Utenſil, under any Law or Laws relating to His Majeſty's Revenue of Exciſe, for the Purpoſe of uſing the ſame in carrying on any Trade or Buſineſs ſubject to the Survey of the Officers of Exciſe, ſhall in every ſuch Entry diſtinguiſh and deſcribe every ſuch Building, Place, and Utenſil by a particular Letter or Number, and ſhall paint ſuch reſpective Letter or Number in a large and diſtinct Character upon ſome convenient and conſpicuous Part of the Walls or Doors of every ſuch Building or Place reſpectively, and upon ſome convenient and conſpicuous Part of every ſuch Utenſil, and keep and continue the ſame ſo painted, and from Time to Time when Occaſion may require, or when requeſted by the Superviſor of Exciſe of the Diſtrict where ſituated, renew the ſame, ſo long as the Entry thereof remains uncancelled, ſo that ſuch Letter or Number ſo painted may be eaſily and readily obſerved and known by the Officers of Exciſe from Time to Time attending to ſurvey the ſame; and that wherever any ſuch Perſon or Perſons ſhall uſe or employ in his, her, or their entered Buildings or Places any fixed Pipe or Pipes, he, ſhe, or they ſhall, at the Time of making his, her, or their Entry of the Places and Utenſils as aforeſaid, deliver with ſuch Entry, and as Part thereof, a Drawing or Drawings, Deſcription or Deſcriptions, diſtinctly ſhewing and exhibiting or explaining the Courſe, Direction, Conſtruction, and Uſe of all and every ſuch Pipe and Pipes reſpectively, and of all and every Branch and Branches thereof, and of all and every Cock and Cocks thereon, together with the Place or Places and Utenſil or Utenſils reſpectively from and to, or with which the ſame lead or communicate; and that if any Building, Place, or Utenſil ſhall at any Time be found to be uſed by any ſuch Perſon or Perſons as aforeſaid, without being ſo deſcribed or diſtinguiſhed as aforeſaid, or without ſuch Letter or Number being ſo diſtinctly painted and continued thereon as aforeſaid, or any Pipe or Pipes be found without being ſo ſhewn in ſuch Drawing or Drawings, or ſo deſcribed as aforeſaid, or different from or diſagreeing with ſuch Drawing or Drawings, Deſcription or Deſcriptions as aforeſaid, every ſuch Building, Place, and Utenſil reſpectively ſhall be deemed and taken to be unentered, and the Perſon or Perſons uſing the ſame ſhall for every

When Pipes are uſed, their Courſe ſhall be deſcribed, &c.

every ſuch Offence forfeit and loſe, over and above all other Penalties, the Sum of Two hundred Pounds. Penalty, 200l.

VIII. And be it further enacted, That to prevent Vinegar or Acetous Acid of exceſſive Strength being brought into Conſumption upon Payment of Duty as Common Vinegar or Acetous Acid, to the great Injury of His Majeſty's Revenue, all ſuch Liquors as aforeſaid, ſubject and liable to ſuch Duties reſpectively as aforeſaid, ſhall and may be tried and examined by any Officer or Officers of Exciſe with ſuch Acetometer as ſhall and may from Time to Time be directed by the Commiſſioners of Exciſe in order to aſcertain the Strength thereof; and that whenever any ſuch Liquors ſhall upon any ſuch Trial be found by any Officer or Officers of Exciſe to be above Proof as denoted by ſuch Acetometer (Proof being ſuch Strength of Acetous Acid that One hundred Parts of the Liquor by Weight will ſaturate or neutralize Fourteen and a Half Parts by Weight of Cryſtallized Subcarbonate of Soda), and not to be more than Thirty-five *per Centum*, as denoted by ſuch Acetometer, above ſuch Proof, the Number of Gallons of ſuch Liquors of which ſuch Trial is made ſhall be deemed and computed by ſuch Officer or Officers to be ſuch Number as could be made from or with ſuch Liquors if diluted by Water to the Strength of Proof denoted as aforeſaid, and ſhall be chargeable and taken account of and charged by ſuch Officer with Duty accordingly; and that all ſuch Liquors as ſhall be found, on ſuch Trial as aforeſaid, or as the Perſon or Perſons in whoſe Stock or Poſſeſſion the ſame is or ſhall be found ſhall declare to ſuch Officer or Officers as aforeſaid, to be more than Thirty-five *per Centum*, denoted as aforeſaid, above Proof, ſhall be chargeable, and ſhall and may be taken account of and charged by ſuch Officer or Officers, with Duty at and after the Rate of One Shilling for every Pound Avoirdupois thereof, and ſo in proportion for every greater or leſs Quantity.

Strength of Vinegar to be tried by an Acetometer.

If found above Proof, Officer to charge proportionably for the Exceſs.

Duty to be charged.

IX. And to the Intent that the Officers of Exciſe may be enabled to examine and duly charge the Duties on all ſuch Liquors and Materials as aforeſaid, according to the Strength thereof, if above Proof, as denoted by ſuch Acetometer as aforeſaid; be it further enacted, That it ſhall and may be lawful to and for any Officer or Officers of Exciſe to take a Sample or Samples, not exceeding Half a Pint or Half a Pound Avoirdupois at One Time, of any ſuch Liquors or Materials as aforeſaid, at any Time found in the Cuſtody or Poſſeſſion of any Vinegar Maker or Makers for Sale as aforeſaid, or any Dealer or Dealers in ſuch Vinegar or Acetous Acid, except of ſuch Liquors as ſhall be declared by the Maker or Poſſeſſor thereof to the proper Officer as aforeſaid to be more than Thirty-five *per Centum* above Proof, returning the Materials, after ſuch Trial as aforeſaid, to ſuch Maker or Makers as aforeſaid, or if the Liquors of which any ſuch Sample ſhall be ſo taken be in the Cuſtody or Poſſeſſion of any Dealer or Dealers in ſuch Vinegar or Acetous Acid, paying ſuch Dealer or Dealers for ſuch Sample or Samples of Vinegar or Acetous Acid, at and after the Rate of the then current Price of ſuch Liquors reſpectively.

Officers may take Samples.

X. And be it further enacted, That all and every Officer and Officers of Exciſe ſhall at all Times upon his or their Requeſt, but, if in the Night, to be accompained by a Superviſor or Surveyor, be permitted to enter into the entered Houſe, Warehouſe, and other Place and Places belonging to

Officers may enter Premiſes, and take an Account of Liquors.

to or used by any Vinegar Maker or Makers for Sale as aforesaid, and to take an Account by Weight, Measure, or Gauge, as to such Officer or Officers shall seem most fit and convenient, of all and every such Liquor and Liquors, Material and Materials as aforesaid, and of all Sulphuric Acid in the Custody or Possession of any such Maker or Makers; and if any Person or Persons shall obstruct, hinder, molest, or prevent any such Officer or Officers from so doing, or in the Execution of any of the Powers or Authorities given or granted to him or them by this or any other Act or Acts relating to Vinegar, every such Person or Persons shall for every such Offence severally forfeit and lose the Sum of Two hundred Pounds.

Penalty on Obstruction, 200l.

XI. And be it further enacted, That no Vinegar Maker or Makers for Sale shall have or receive into his Custody or Possession any Vinegar or Acetous Acid, or any Sugar Water, Sugar Wash, Melasses Water, Melasses Wash, Alegar, Stale Beer, Returns of Beer or Ale, Cider, Verjuice, or other Liquor prepared or preparing for Vinegar or Acetous Acid, or capable of being used as or applied to the Purposes of Vinegar or Acetous Acid, or any Sulphuric Acid, Melasses, Brown Sugar, Honey (except for his or their private Family), or any Pyrolignite or Acetate of Lime or Soda, or other Material or Materials (except Corn or Grain) fit or proper to be made into or mixed with Vinegar or Acetous Acid, without giving Twelve Hours previous Notice thereof in Writing to the Officer of Excise under whose Survey such Maker or Makers shall then be, specifying the Day and Time of the Day when the same will be taken or received into his, her, or their Custody or Possession, and the Quantity and Description thereof, to the Intent that such Officer may be present to see and take account of the same by Weight, Measure, or Gauge, nor shall diminish, remove, or mix the same, or any Part thereof, with his, her, or their Stock, until such Officer shall have taken such Account as aforesaid, nor shall afterwards use or employ any such Material or Materials uncharged with Duty, without accounting for the same to the Satisfaction of the Officer, upon pain of forfeiting for every such Offence the Sum of One hundred Pounds.

Vinegar Makers not to take into their Custody Vinegar or Preparations for Vinegar without giving 12 Hours Notice to the Officer, on Penalty of 100l.

XII. And be it further enacted, That no Person or Persons shall sell, deliver, or send out any fermenting or fermented Wort or Wash whatsoever, not being fermented Beer charged with Duty, to any Person or Persons whatsoever; and that no Person or Persons not being an entered Vinegar Maker or Makers shall send, deliver, or send out any Vinegar or purified Acetous Acid, Alegar, Stale Beer, Stale Ale, or Stale Cider, Verjuice, Sugar Water, or Melasses Water, or other Liquors prepared or preparing for Vinegar or Acetous Acid, or capable of being used as or applied to the Purposes of Vinegar or Acetous Acid, except to an entered Vinegar Maker, under such Notice for receiving the same as aforesaid, or without the Duties hereby imposed being first paid or charged for or in respect of such Vinegar or purified Acetous Acid, Alegar, Stale Beer, Stale Ale or Stale Cider, Verjuice, Sugar Water, or Melasses Water, or other Liquors, and the same being accompanied with a Permit or Certificate as herein-after mentioned, upon pain of forfeiting for every such Offence all such Liquor and Liquors as aforesaid, which shall or may be seized by any Officer or Officers of Excise, together with the Cattle and Carriage or Carriages used or employed in removing the same; and every Person or

No Wort to be sent out, nor Vinegar or Preparation for Vinegar, unless the Duty has been paid, and accompanied with a Permit.

Penalty 200l. and Forfeiture of the Liquor, &c.

Perſons ſo offending, or receiving ſuch Liquor or Liquors as aforeſaid, ſhall for every ſuch Offence forfeit and loſe the Sum of Two hundred Pounds.

Vinegar Makers not to charge Stills with any other Liquor than Vinegar or Preparations for Vinegar, on Penalty of 500l.

XIII. And be it further enacted, That no Vinegar Maker or Makers who ſhall have, poſſeſs, or uſe, at or upon his, her, or their entered Place or Places for making Vinegar, any Still or Stills for diſtilling, rectifying, or purifying Vinegar, ſhall charge and put, or cauſe or ſuffer to be charged or put into the ſame, any other Liquor or Material whatſoever, ſave and except Vinegar or other Liquors or Materials prepared or preparing for Vinegar; and that if any ſuch Maker or Makers ſhall at any Time employ or uſe, at or upon any ſuch Place or Places, or within Three hundred Feet thereof in a direct Line, any Still or Stills for the Purpoſe aforeſaid, and ſhall charge or put, or cauſe or ſuffer to be charged or put into any ſuch Still or Stills, any other Liquor or Material than Vinegar or other Liquors or Materials prepared or preparing for Vinegar, or ſhall have, poſſeſs, or uſe, at or upon ſuch Place or Places for making or keeping Vinegar or Liquors or Materials preparing for Vinegar, any Still or Stills for any other Purpoſe, he, ſhe, or they ſhall for every ſuch Offence forfeit and loſe the Sum of Five hundred Pounds; and all and every ſuch Maker or Makers ſhall, in the Poſſeſſion, Uſe, and Employment of every Still and Stills for diſtilling, rectifying, or purifying Vinegar (not being Stills or Retorts uſed and employed by any ſuch Maker, being a Rectifier or Purifier of Acetous Acid called Pyroligneous Acid only), be ſubject and liable to all and every the Rules, Regulations, Proviſions, Enactments, Penalties, and Forfeitures which are by Law impoſed for or in reſpect of Stills uſed and employed for rectifying *Britiſh* Spirits.

Such Stills to be ſubject to the Regulations impoſed in reſpect of Stills uſed for rectifying Spirits.

Before diluting of Vinegar after the Duty is charged, 12 Hours Notice ſhall be given to the Officer.

XIV. And be it further enacted, That when and ſo often as any Vinegar Maker or Makers ſhall be deſirous of diluting his, her, or their Vinegar or Acetous Acid, after the ſame ſhall have been taken account of and charged with Duty by the proper Officer, by the Addition of Water, it ſhall be lawful for him, her, or them ſo to do, provided he, ſhe, or they ſhall give Twelve Hours previous Notice in Writing to the Officer of Exciſe under whoſe Survey he, ſhe, or they ſhall then be, of his, her, or their Intention to add ſuch Water for the Purpoſe aforeſaid, ſpecifying in ſuch Notice the particular Day and Hour at which he, ſhe, or they intends or intend to begin to add ſuch Water, and the Quantity of Vinegar or Acetous Acid and Water reſpectively intended to be mixed, and the particular Veſſel or Veſſels into which ſuch Water is to be put; and upon ſuch Notice being ſo given, the proper Officer or Officers of Exciſe ſhall attend at the Time mentioned in ſuch Notice, and ſhall take and keep an Account of the Water then added to any ſuch Vinegar or Acetous Acid as aforeſaid, and which Water ſuch Maker or Makers ſhall, in the Preſence of ſuch Officer or Officers, put into the Veſſel or Veſſels ſpecified in ſuch Notice, and mix with the Vinegar or Acetous Acid therein, with all due Diligence and Diſpatch, on the Officer's Attendance for that Purpoſe: Provided always, that no ſuch Maker or Makers ſhall be at liberty to give any ſuch Notice for Water to be added as aforeſaid oftener than once in Twenty-four Hours, nor ſhall Water be ſo added at any other Time than between the Hours of Six in the Morning and Four in the Afternoon; and if any ſuch Maker or Makers ſhall add Water to any Vinegar or Acetous Acid, or Liquor or Liquors prepared or preparing for

Limiting ſuch Notice.

Penalting for not giving Notice, &c. 200l.

for Vinegar, or capable of being uſed as or for the Purpoſe of Vinegar, after the Officer ſhall have taken an Account thereof and charged the Duty thereon, without ſuch Notice or otherwiſe than as aforeſaid, or ſhall by any Means or Contrivance increaſe the Quantity of his, her, or their Vinegar, Acetous Acid, or Liquors prepared or preparing for Vinegar, or capable of being uſed as or for the Purpoſe of Vinegar, above the Quantity taken account of and charged with Duty by ſuch Officer or Officers on ſuch Maker or Makers, he, ſhe, or they ſhall for every ſuch Offence forfeit and loſe the Sum of Two hundred Pounds.

No Perſon ſhall make Vinegar for Sale from Malt in any entered Place for diſtilling Acetous Acid, or prepare any Acetous Acid, &c. in any Place entered for making Vinegar from Malt, &c. on Penalty of 500l.

XV. And be it further enacted, That no Perſon or Perſons ſhall make Vinegar for Sale from Malt or other fermenting or fermentable Material or Materials at, in, or upon any Houſe or Place entered or uſed for making, diſtilling, rectifying, or purifying Acetous Acid called Pyroligneous Acid, or for making or compounding White Lead, Sugar of Lead, Verdigris, Iron Liquor, or Acetate of Lime, Acetate of Soda, or Acetate of Alumine, or within the Diſtance of Three hundred Feet in a direct Line from any ſuch Houſe or Place, nor ſhall any Perſon or Perſons make, prepare, diſtil, rectify, or purify any Acetous Acid called Pyroligneous Acid, or make or compound any White Lead, Sugar of Lead, Verdigris, Iron Liquor, or Acetate of Lime, Acetate of Soda, or Acetate of Alumine, at, in, or upon any Houſe or Place entered or uſed for making or manufacturing Vinegar from Malt, or other fermenting or fermentable Material or Materials, for Sale, or within the Diſtance of Three hundred Feet in a direct Line from any ſuch Houſe or Place as aforeſaid, nor ſhall any Perſon or Perſons rectify or purify any Acetous Acid called Pyroligneous Acid, for Sale, from any other Material or Materials than Pyrolignite or Acetate of Lime or Soda, upon pain of forfeiting for every ſuch Offence the Sum of Five hundred Pounds.

Vinegar Makers being Rectifiers of Acetous Acid ſhall provide Warehouſes with Locks and Faſtenings for depoſiting the concrete Acetates, under the Care of the proper Officer.

XVI. And be it further enacted, That all and every Vinegar Maker and Makers for Sale, being a Rectifier or Purifier, Rectifiers or Purifiers of Acetous Acid, ſubject and liable to Duties as aforeſaid, ſhall provide, maintain, and enter as aforeſaid a proper and ſecure Warehouſe, Storehouſe or Cellar, or Warehouſes, Storehouſes or Cellars, to the Satisfaction of the Superviſor of Exciſe in whoſe Diſtrict it or they ſhall or may be ſituated, with good and ſufficient Locks and Faſtenings thereto reſpectively, to be provided and maintained by ſuch Superviſor at the Expence and Charge of ſuch Maker or Makers reſpectively into which Warehouſe or Warehouſes, Storehouſe or Storehouſes, Cellar or Cellars, or ſome or one of them, all and every of the dry or concrete Acetate and Acetates, or Pyrolignite or Pyrolignites of Lime or Soda for making, rectifying, or purifying Acetous Acid called Pyroligneous Acid received into the Poſſeſſion of ſuch Maker or Makers, ſhall, immediately after the Receipt thereof, and before the ſame ſhall be rectified or purified for Sale, and upon ſuch Notice as aforeſaid by ſuch Maker, be put and depoſited by and at his, her, or their Expence; and that every ſuch Warehouſe, Storehouſe, and Cellar reſpectively, ſhall be kept locked up and ſecured by the proper Officer of Exciſe under whoſe Survey the ſame ſhall from Time to Time be, except at ſuch Time or Times only as ſuch Officer ſhall be attending therein for the Purpoſe of depoſiting ſuch Materials therein, or for weighing or taking an Account of ſuch Materials brought thereto, or delivering ſuch Materials therefrom, or ſuch Warehouſe,

houſe, Storehouſe, or Cellar ſhall be under neceſſary Reparation; and if any ſuch Maker or Makers ſhall neglect or refuſe at his, her, or their own Expence, to provide and maintain ſuch Warehouſe, Storehouſe or Cellar, or Warehouſes, Storehouſes or Cellars, and enter the ſame as aforeſaid, or to pay ſuch Superviſor as aforeſaid, upon Demand, for any Lock or Locks, Key or Keys, or other Faſtening or Faſtenings thereon or thereto, or the Renewal or Reparation thereof, found and provided by ſuch Superviſor for the Security thereof, or ſhall refuſe or neglect to put or depoſit any ſuch Material or Materials as aforeſaid, immediately after the having or Receipt thereof, and before the Rectification or Purification thereof, and upon ſuch Notice as aforeſaid, in One or more of ſuch Warehouſes, Storehouſes or Cellars, according to the Directions of this Act; or if any ſuch Maker or Makers, or other Perſon or Perſons, ſhall damage, force or open, or cauſe to be damaged, forced or opened, any ſuch Lock or other Faſtening, or enter or cauſe to be entered any ſuch Warehouſe, Storehouſe or Cellar, ſave at ſuch Time and Times as aforeſaid, then and in each and every ſuch Caſe ſuch Maker or Makers, or other Perſon or Perſons ſo offending, ſhall for each and every ſuch Offence forfeit and loſe the Sum of One hundred Pounds.

Makers neglecting to provide ſuch Warehouſes, or to pay for ſuch Faſtenings, or refuſing to depoſit ſuch Materials, ſhall forfeit 100l.

XVII. And be it further enacted, That when and ſo often as any ſuch Maker or Makers as aforeſaid ſhall intend or be deſirous to have any ſuch Material or Materials as aforeſaid delivered from or out of any ſuch Warehouſe, Storehouſe or Cellar, for the Purpoſe of rectifying or purifying Acetous Acid therefrom, he, ſhe or they ſhall give Twelve Hours Notice in Writing to the Officer of Exciſe under whoſe Survey ſuch Warehouſe, Storehouſe or Cellar, ſhall be, of his, her, or their Intention, ſpecifying in ſuch Notice the particular Day and Hour at which he, ſhe, or they intends or intend to have ſuch Materials delivered out for the Purpoſe aforeſaid, and the Quantity ſo to be weighed and delivered; and upon ſuch Notice being ſo given, the proper Officer or Officers ſhall attend at the Time mentioned in ſuch Notice, and open ſuch Warehouſe, Storehouſe or Cellar, and ſuch Maker ſhall thereupon proceed to weigh, and ſhall with all due Diligence and Diſpatch weigh out in the Preſence of ſuch Officer or Officers, and to his Satisfaction, the whole of the Material or Materials mentioned in ſuch Notice: Provided always nevertheleſs, that no ſuch Maker or Makers ſhall be at liberty to give any ſuch Notice for having any ſuch Material or Materials ſo delivered oftener than once in Twenty-four Hours, or at any other Time than between the Hours of Six in the Morning and Four in the Afternoon; and every Notice given for having any ſuch Material or Materials ſo delivered oftener than as aforeſaid, or at any other Time or Hour than between the Hours in that Behalf aforeſaid, ſhall and the ſame is hereby declared to be null and void to all Intents and Purpoſes whatſoever.

Before taking out Materials, Twelve Hours Notice to be given to the Officer, who ſhall attend to weigh the ſame.

Limiting ſuch Notice.

XVIII. And be it further enacted, That all and every Maker and Makers as aforeſaid, being a Rectifier or Purifier, Rectifiers or Purifiers of Acetous Acid, is and are hereby required to provide and keep proper, ſufficient, and juſt Scales and Weights at ſuch Warehouſe, Storehouſe or Cellar as aforeſaid, for the Purpoſe of from Time to Time weighing and taking an Account of ſuch Materials as aforeſaid, and of all Acetous Acid and Materials for making, rectifying or purifying, Acetous Acid, which

Scales and Weights to be provided for taking an Account of the Materials.

shall at any Time be in the Custody or Possession of any such Maker or Makers as aforesaid, and shall permit and suffer any Officer or Officers of Excise to use the same for that Purpose, and shall give him every needful Assistance in weighing any such Acetous Acid or Materials; and if any such Maker or Makers shall upon Demand as aforesaid neglect or refuse to provide any such Scales and Weights, or either of them, or shall hinder, obstruct, or prevent any Officer or Officers of Excise from using the same, or shall neglect or refuse to assist him in weighing any Acetous Acid or Materials; or if any such Maker or Makers as aforesaid shall, in the weighing of any such Acetous Acid or Materials, make use of, or cause or suffer to be made use of, any false, unjust, or insufficient Beam, Scale or Scales, or Weight or Weights, or shall use or practise any Art, Device or Contrivance, by which any such Officer or Officers shall or may be deceived or hindered or prevented from taking the true and just Weight, and ascertaining the true Quantity of any Acetous Acid or Material; such Maker or Makers shall for every such Offence forfeit and lose the Sum of One hundred Pounds, together with such false, unjust, or insufficient Beams, Scales, Weight or Weights, and the Acetous Acid and Materials respectively then weighing or weighed, and the same shall and may be seized by any Officer or Officers of Excise.

Makers neglecting to provide such Weights and Scales, or making use of false ones, &c. shall forfeit 100l.

XIX. And be it further enacted, That all and every such Maker and Makers as aforesaid shall, and he, she, and they is and are hereby required to provide in his, her, or their Room or Place wherein he, she or they rectifies or purifies, rectify or purify any Acetous Acid called Pyroligneous Acid for Sale, One or more Vessel or Vessels of which he, she, or they shall from Time to Time give Notice in Writing to the proper Officer of Excise, and shall in such Notice declare the true Tare or Weight, and Content or Capacity thereof, and the true Tare of any Material in or with which the same may be then packed, and which Vessel and Vessels shall be gauged or measured by the proper Officer or Officers of Excise before the same shall be used by such Maker or Makers to hold or receive any such Acetous Acid as aforesaid, in order that the Content or Capacity thereof, and the Quantity of any Acetous Acid put therein, may at any Time be correctly weighed, known, or ascertained by any such Officer or Officers, into which Vessel or Vessels every such Maker or Makers shall run or put and collect all his rectified or purified Acetous Acid as the same is made, and before the same or any Part thereof shall be removed from such entered Place for Sale or otherwise, and shall continue the same therein until the proper Officer shall have taken a true Account thereof; and if any such Maker or Makers shall neglect or refuse to provide such Vessel or Vessels as aforesaid, or in any respect change or alter the same, or to give such Notice thereof as aforesaid, or give any false Notice thereof, or remove any such Acetous Acid from his, her, or their Workhouse or Place in which the same shall have been rectified or purified, or mix the same or any Part thereof with his, her, or their Stock, without first running or putting and collecting the same and every Part thereof into such Vessel or Vessels as aforesaid, and continuing the same and every Part thereof therein until the proper Officer shall have taken a true Account thereof, or shall by any Device or Contrivance deceive or hinder or prevent the Officer in or from weighing or taking a true Account of all such Acetous Acid, according to the actual Quantity

Vessels shall be provided for keeping Acetous Acid, but the Officer shall take the Contents, &c. of the Vessels before they are used.

Penalty for not providing such Vessels, or removing the Acid before Account is taken, 100l.

and Strength thereof, and charging the Duty aforeſaid accordingly, every ſuch Maker or Makers ſhall for every ſuch Offence forfeit and loſe the the Sum of One hundred Pounds.

Officer on diſcovering a Deficiency in the Quantity of Vinegar, &c. which ſhould have been produced, ſhall charge ſuch Deficiency with the Duty, unleſs ſatisfactorily accounted for.

XX. And be it further enacted, That if at any Time or Times hereafter any Officer or Officers of Exciſe ſhall find or diſcover that the Quantity of Vinegar or Acetous Acid called Pyroligneous Acid, made, extracted, rectified, or purified from Pyrolignite or Acetate of Lime or Soda, by any ſuch Maker or Makers as aforeſaid, and taken account of and charged with Duty in any of the Quarters ending reſpectively on the Fifth Day of *January*, Fifth Day of *April*, Fifth Day of *July*, and Tenth Day of *October* in every Year, ſhall be deficient or fall ſhort of the Quantity of Vinegar or Acetous Acid which ſhould or ought to have been or was capable of being produced from the Pyrolignite or Acetate of Lime or Soda reſpectively received by ſuch Maker or Makers within ſuch Quarter reſpectively for the Purpoſe of being rectified or purified, computing dry or concrete Pyrolignite or Acetate of Lime to produce Three Quarters of a Gallon of Acetous Acid of the Strength of Proof for every Pound Avoirdupois thereof, and dry or concrete Pyrolignite or Acetate of Soda to produce One Gallon of Acetous Acid of the Strength of Proof for every Pound Avoirdupois, and Acetate of Lime in Solution to produce One Gallon of Acetous Acid of the Strength of Proof for every Two Gallons thereof of like Strength, and Acetate of Soda in Solution to produce Two Gallons of Acetous Acid of the Strength of Proof for every Three Gallons thereof of the like Strength thereof, without ſuch Deficiency being duly accounted for to the Satisfaction of the Officer, ſuch Officer or Officers is and are hereby authorized and required to charge ſuch Maker and Makers with Duty on ſo much and ſuch Quantity of ſuch Acetous Acid of the Strength of Proof as ſhall be equal to the Quantity ſo found or diſcovered to be deficient.

Permit to be obtained on the Removal of Vinegar.

XXI. And be it further enacted, That when any Vinegar Maker or Makers ſhall have Occaſion to remove from his, her, or their Stock any Vinegar or Acetous Acid ſubject to the Duties by this Act impoſed, the proper Officer or Officers of Exciſe of the reſpective Diviſion where ſuch entered Warehouſe or Warehouſes ſhall be ſituated, ſhall without Fee or Reward, from Time to Time, upon a Requeſt Note being made and delivered, according to the Directions of this Act, by ſuch Maker or Makers, grant and give a Permit in Writing, ſigned by the ſaid reſpective Officer or Officers, expreſſing the Quantity, Quality, and Strength (if exceeding Proof) of Vinegar or Acetous Acid to be removed, the Name or Names of the Perſons from and to whom the ſame is intended to be removed, and that the Duty thereon has been paid, and limiting the Time in which ſuch Vinegar or Acetous Acid ſhall be removed from and out of the Warehouſe after taking out ſuch Permit, and the Time in which ſuch Vinegar or Acetous Acid ſhall be delivered or received into the Warehouſe or Warehouſes, or other Place or Places, of the Perſon or Perſons to whom the ſame is to be ſent: Provided always, that no Permit ſhall be granted to any Vinegar Maker or Makers for the Removal of more Vinegar or Acetous Acid, caſt and computed at Proof as aforeſaid, than the Quantity for or in reſpect of which he, ſhe, or they ſhall have been charged with Duty or received by Permit, delivered to and taken account of by the Officer, and ſhall accordingly then have Credit in Stock, and that

Conditions on which Permit ſhall be granted.

that every Requeſt Note from any Vinegar Maker or Makers for that Purpoſe ſhall be void; and that no ſuch Permit as aforeſaid ſhall be granted, or be valid, unleſs ſuch Maker or Makers requiring the ſame ſhall make and ſend or deliver to the Officer or Officers of Exciſe hereby authorized to grant ſuch Permit, a Requeſt Note in Writing ſpecifying the Name of the Perſon to whom ſuch Vinegar or Acetous Acid is intended to be ſent, the Quantity, Quality, and Strength (if exceeding Proof) thereof; and alſo the Number and reſpective Content of the Caſks, Bottles, Jars, or Veſſels containing the ſame, and likewiſe whether the ſame is to be removed by Land or by Water, and by what Mode of Conveyance the ſame is intended to be ſent; and all ſuch Vinegar or Acetous Acid which ſhall be removed by or from the Stock of ſuch Maker or Makers without ſuch Permit as aforeſaid, or under a Deſcription not conformable to this Act, or under a falſe Deſcription, or exceeding the Quantity or Strength expreſſed in the Permit accompanying the ſame, together with the Caſks, Bottles, Jars, Veſſels, and other Packages containing the ſame, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and the Maker or Makers from whoſe Stock the ſame ſhall be ſent out, ſhall for every ſuch Offence incur a Penalty of One hundred Pounds.

Vinegar removed without Permit in Manner herein deſcribed to be forfeited, and Maker to forfeit 100l.

Dealers to make Entry of Premiſes at the next Exciſe Office, to whom the Officer ſhall deliver Books with printed Forms, and no Vinegar exceeding 10 Gallons ſhall be ſent out without a Certificate filled up and taken from ſuch Books.

XXII. And be it further enacted, That all and every Dealer in, Retailer or Seller of Vinegar or Acetous Acid, ſhall make Entry at the neareſt Office of Exciſe of his, her, or their Warehouſe, Storehouſe, Cellar, Shop, or other Place or Places, in which he, ſhe, or they ſhall ſtore, depoſit, or keep ſuch Vinegar or Acetous Acid or Liquor aforeſaid, and before receiving any Vinegar or Acetous Acid or Liquors aforeſaid for Sale; and that every ſuch Dealer in, Retailer, or Seller (not being a Vinegar Maker or Makers at any entered Place or Places within the Diſtance of a Quarter of a Mile from ſuch Warehouſe, Storehouſe, Cellar, Shop, or other Place or Places) ſhall upon Demand receive from the proper Officer of Exciſe a Book or Books, to be prepared with proper printed Forms and Titles, for the Purpoſes herein-after mentioned, and to be kept by every ſuch Dealer in, Retailer, and Seller of Vinegar or Acetous Acid, in ſome public and open Part of his, her, or their entered Premiſes; and that from and after the Tenth Day of *October* One thouſand eight hundred and eighteen no Vinegar or Acetous Acid exceeding Ten Gallons at any one Time ſhall be ſold, ſent out, or delivered by any ſuch Dealer in, Retailer, or Seller of Vinegar or Acetous Acid, to any Perſon or Perſons whatſoever, without being accompanied by a Certificate filled up and cut out progreſſively from the printed Forms of ſuch Certificates contained in ſuch Book as aforeſaid, ſigned by ſuch Dealer in, Retailer, or Seller of Vinegar or Acetous Acid ſelling, ſending out, or delivering the ſame, or ſome Perſon or Perſons on his, her, or their Behalf, certifying the Date thereof, the Quantity of ſuch Vinegar or Acetous Acid, and the Strength thereof (if above Proof), to whom ſold, from whoſe Stock delivered, and that the Duty has been paid thereon; and that every ſuch Dealer in, Retailer, or Seller of Vinegar or Acetous Acid, ſelling, ſending out, or delivering any Vinegar or Acetous Acid exceeding Ten Gallons at any one Time as aforeſaid, ſhall at the ſame Time make a correſpondent Entry thereof, containing the ſame Particulars, in ſuch Book as aforeſaid; and that ſuch Book, with ſuch Entries ſo made therein as aforeſaid, ſhall at all Times lie open and expoſed in the entered Premiſes of ſuch Dealer in, Retailer, or Seller of Vinegar or Acetous Acid

Books to be open for the Inſpection of Officer.

Acid as aforeſaid, to the Peruſal of any Officer or Officers of Exciſe, and ſhall be delivered by ſuch Dealer in, Retailer, or Seller of Vinegar or Acetous Acid as aforeſaid, to any Officer or Officers of Exciſe upon Demand; and if any ſuch Dealer in, Retailer, or Seller of Vinegar or Acetous Acid ſhall refuſe or neglect to make ſuch Entry as aforeſaid of all his, her, or their Warehouſes, Storehouſes, Cellars, Shops, and other Places for ſtoring or keeping Vinegar or Acetous Acid, or ſhall at any Time obſtruct or hinder any Officer or Officers of Exciſe from entering therein, or inſpecting, ſurveying, weighing, or taking an Account of his, her, or their Stock of Vinegar or Acetous Acid, or ſhall conceal any Part of ſuch Vinegar or Acetous Acid from the Sight or View of the Officer or Officers, or ſhall ſell, ſend out, or deliver any Quantity of Vinegar or Acetous Acid exceeding Ten Gallons at any one Time unaccompanied by ſuch Certificate as aforeſaid, or making ſuch Entry in ſuch Book as aforeſaid, or ſhall convey away or conceal any ſuch Book or Books as aforeſaid, or cancel, obliterate, deſtroy, or tear out any Leaf or Leaves therefrom, or Entry or Entries therein, or ſhall make any falſe Entry or Entries therein, or ſhall oppoſe, moleſt, obſtruct, or hinder any Officer or Officers of Exciſe in inſpecting any ſuch Book or Books, or any ſuch Entry or Entries therein as aforeſaid, or ſhall at any Time neglect or refuſe, when required, to give up to any Officer or Officers ſuch Book or Books as aforeſaid, all and every ſuch Dealer in, Retailer, or Seller of Vinegar or Acetous Acid, ſo offending, ſhall for every ſuch Offence ſeverally forfeit and loſe the Sum of One hundred Pounds; and all Vinegar or Acetous Acid exceeding Ten Gallons, removing or removed from the Stock of any ſuch Dealer or Dealers as aforeſaid, without being accompanied by ſuch Certificate as aforeſaid, and all Vinegar or Acetous Acid found in the Poſſeſſion of any unenteredDealer in, or Retailer, or Seller of Vinegar, Acetous Acid, or in any unentered Warehouſe, Storehouſe, Cellar, Shop, or other Place of any Dealer in, or Retailer or Seller of Vinegar or acetous Acid, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and the Perſon or Perſons removing, carrying, or conveying the ſame, or aiding or aſſiſting therein, or in whoſe Cuſtody the ſame ſhall be found, ſhall forfeit and loſe the Sum of One hundred Pounds.

Dealers neglecting to make Entry, obſtructing Officers, &c. to forfeit 100l.

Vinegar removing without Certificate, or found in Poſſeſſion of an unlicenſedDealer, to be forfeited, and the Perſon removing it, &c. to forfeit 100l.

XXIII. And be it further enacted, That any Officer or Officers of Exciſe ſhall and may at any Time or Times take an Account of the Stock of Vinegar or Acetous Acid reſpectively of any Maker or Makers of or Dealer or Dealers in Vinegar or Acetous Acid liable or ſubject to the Duties or any of them impoſed by this Act; and if, on taking any ſuch Account, the Quantity of Vinegar or Acetous Acid reſpectively, found in any ſuch Stock, added to the Quantity for which Permits ſhall have been granted, or Certificates ſent out as directed by this Act, ſince the Time of taking the laſt preceding Account of ſuch Stock, ſhall exceed the Quantity of Vinegar or Acetous Acid reſpectively found in ſuch Stock at the Time of taking ſuch laſt preceding Account, added to the Quantity ſince made, or legally received with Permit or Certificate, duly delivered to the proper Officer, into ſuch Stock as aforeſaid, ſuch Vinegar or Acetous Acid reſpectively, when above Proof, being caſt and computed at that Strength, a Quantity of Vinegar or Acetous Acid equal to the Quantity found in Exceſs ſhall be forfeited and loſt, and ſhall and may be ſeized and taken, by the Officer or Officers of Exciſe who ſhall diſcover the

Officer in taking Stock, on finding an Exceſs, the Quantity in Exceſs ſhall be forfeited, and the Dealer ſhall forfeit 100l.

ſame, from and out of ſuch Stock; and the Perſon or Perſons in whoſe Stock ſuch Quantity of Vinegar or Acetous Acid ſo found in Exceſs ſhall be diſcovered, ſhall forfeit and loſe the Sum of One hundred Pounds.

So much of 6 G. 3. c. 14. as directs that the Duty charged on Cider or Perry unfit for Sale ſhould be allowed, ſhall be repealed.

XXIV. And whereas by an Act made in the Sixth Year of the Reign of His preſent Majeſty, for repealing the Duties granted upon Cider and Perry by an Act made in the Third Year of His preſent Majeſty's Reign, and for granting other Duties on Cider and Perry in lieu thereof, and for more effectually ſecuring the Duties on Cider and Perry impoſed by ſeveral former Acts, in caſe any Cider or Perry which hath been charged with and paid the Duties by that Act impoſed ſhall be unfit for Sale as Cider and Perry, and ſhall be charged with the Duties upon Vinegar, it is directed that the ſaid Duties upon Cider or Perry thereon charged and paid, ſhall be allowed and drawn back on ſuch Proof as is therein mentioned: And whereas it is expedient to repeal ſo much of the ſaid Act as is herein recited, be it therefore enacted, That from and after the paſſing of this Act, ſo much of the ſaid Act as is herein-before recited ſhall be, and is, and the ſame is hereby repealed.

Vinegar or Materials found concealed, or adulterated, ſhall be forfeited, and the Offender ſhall alſo forfeit 100l.

XXV. And be it further enacted, That if any Perſon or Perſons ſhall remove, depoſit, hide, or conceal any Vinegar or Acetous Acid, or Liquors preparing for Vinegar or Acetous Acid, or capable of being uſed as or applied to the Purpoſes thereof, or any Material or Materials for making, rectifying, or purifying the ſame, ſubject or liable to the Duties of Exciſe hereby impoſed, with Intent to evade the Payment of ſuch Duties, or ſo that His Majeſty may be defrauded therein; or ſhall adulterate or mix with any Vinegar or Acetous Acid any other Acid (except Sulphuric Acid), in the Proportion not exceeding One Thouſandth Part thereof by Weight), all ſuch Vinegar or Acetous Acid, Liquors, and Materials ſo removed, taken away, hidden, concealed, or adulterated, ſhall be forfeited and loſt, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and over and beſide ſuch Forfeiture, all and every Perſon or Perſons ſo offending, and all Perſon and Perſons aiding or aſſiſting or concerned therein, or receiving any ſuch Vinegar or Acetous Acid, Liquors, or Materials, without ſuch Permit or Certificate as aforeſaid, or with any falſe Permit or Certificate, ſhall ſeverally forfeit and loſe the Sum of One hundred Pounds.

Commiſſioners may compound for the Duty with any Rectifier.

XXVI. And be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners of Exciſe for the Time being, or the major Part of them reſpectively, from Time to Time to compound for the Duty by this Act impoſed for and in reſpect of Acetous Acid made in *Great Britain*, with any Rectifier or Purifier of Acetous Acid, in ſuch Manner and Form, and upon ſuch Terms and Conditions, as ſhall in the Judgment of ſuch Commiſſioners be moſt to the Advantage and Improvement of the Receipts of the ſaid Duty; any Thing in this or any other Act to the contrary thereof notwithſtanding.

If any Queſtion ſhall ariſe, whether Vinegar or Acetous Acid ſeized, be

XXVII. And be it further enacted, That if any Queſtion ſhall ariſe whether any Vinegar or Acetous Acid, or Liquors or Materials prepared or preparing for, or capable of being uſed as or applied to the Purpoſes of Vinegar or Acetous Acid, or which ſhall have been ſo uſed or applied reſpectively, which ſhall be ſeized as and for Vinegar or Acetous Acid,

or Liquors or Materials prepared or preparing for, or capable of being uſed as or applied to the Purpoſes of Vinegar or Acetous Acid, or which ſhall have been ſo uſed or applied reſpectively, forfeited under or by virtue of this Act, be Vinegar or Acetous Acid, or Liquors or Materials prepared or preparing for, or capable of being uſed as or applied to the Purpoſes of Vinegar or Acetous Acid, or which ſhall have been ſo uſed or applied reſpectively, for or on which ſuch Forfeiture is by this Act impoſed; the Proof of ſuch Vinegar or Acetous Acid, or Liquors or Materials prepared or preparing for, or capable of being uſed as or of being applied to the Purpoſes of Vinegar or Acetous Acid, or which ſhall have been ſo uſed or applied reſpectively, not being Vinegar or Acetous Acid, or Liquors or Materials prepared or preparing for, or capable of being uſed as or applied to the Purpoſes of Vinegar or Acetous Acid, or which ſhall have been ſo uſed or applied reſpectively, for or on which ſuch Forfeiture is by this Act impoſed, ſhall lie upon the Owner or Claimer thereof.

really ſo; the Proof ſhall lie on the Owner.

XXVIII. And be it further enacted, That all and every of the Powers, Directions, Rules, Penalties, Forfeitures, Clauſes, Matters, and Things which in and by an Act made in the Twelfth Year of the Reign of King *Charles* the Second, intituled *An Act for taking away the Court of Wards and Liveries and Tenures in Capite, and by Knights Service and Purveyance; and for ſettling a Revenue upon His Majeſty in lieu thereof;* or by any other Law now in force relating to His Majeſty's Revenue of Exciſe, are provided and eſtabliſhed, ſhall be (except ſo far as any of them may be altered by this Act) practiſed, uſed, and put in Execution, in and for the Purpoſes of this Act, as fully and effectually to all Intents and Purpoſes, as if all and every the ſaid Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters and Things, were particularly repeated and re-enacted in this preſent Act.

Powers of 12 C. 2. c. 24. or any other Law of Exciſe, ſhall extend to this Act.

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

Recovery and Application of Penalties.

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