ANNO PRIMO

GEORGII IV. REGIS.

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C A P. LXXVIII.

An Act to reduce the Duties payable upon Licences for the Sale of Spirituous and other Liquors by Retail in certain Cities, Towns, and Places in *Ireland*; and to amend the several Acts for securing the Payment of the Duties of Excise upon certain Licences in *Ireland;* and also to amend the Laws relating to licensed Brewers in *Ireland.* [24th *July* 1820.]

WHEREAS in and by an Act made in the Fifty-fifth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to grant certain Duties of Excise upon* 55 G. 3. c.19. *Licences for the Sale of Spirituous and other Liquors by Retail, and upon Licences to Persons dealing in exciseable Commodities in* Ireland, *in lieu of the Stamp Duties payable upon such Licences; and to secure the Payment of such Excise Duties, and to regulate the issuing of such Licences, and to discourage the immoderate Use of Spirituous Liquors in* Ireland; and by the Schedule thereto annexed, a Duty or Sum of Twenty-two Pounds *British* Currency, together with the Sum of One Shilling in the Pound on the Amount of such Duty, is granted and imposed upon any Licence to any Person to sell Spirituous Liquors, Wine, Beer, Porter, Ale, Cider or Perry, Metheglin or Mead, by Retail, in any Place within the Cities and Towns following; that is to say, the Cities of *Armagh, Londonderry,* and *Kilkenny,* and the Towns of *Bandon, Carlow, Cashell, Clonmell, Coleraine, Drogheda, Dundalk, Newry, Sligo, Wexford,* and *Youghall,* and within One Mile of the Market House or Market Place therein respectively: And whereas it may be expedient that such Licences should in certain Cases be granted for the Sale of Spirituous and other Liquors by Retail in the said Cities, Towns, and Places respectively, on Payment of a less Sum than the said Sum of Twenty-two Pounds: Be it therefore enacted by the King's most

Licences to sell Spirits, Wine, &c. within the Places herein mentioned may be obtained on paying 15*l.* and an additional 1*s.* in the Pound.

Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Fifth Day of *January* One thousand eight hundred and twenty, it shall and may be lawful for any Person or Persons to have or obtain at his, her, or their Desire, a Licence to sell Spirituous Liquors, Wine, Beer, Porter, Ale, Cider or Perry, Metheglin or Mead, by Retail, in any Place within the respective Cities of *Armagh*, *Londonderry*, and *Kilkenny*, and the respective Towns of *Bandon*, *Carlow*, *Cashell*, *Clonmell*, *Coleraine*, *Drogheda*, *Dundalk*, *Newry*, *Sligo*, *Wexford*, and *Youghall*, or within One Mile of the Market House or Market Place therein respectively, on Payment of the Sum of Fifteen Pounds *British* Currency, together with a further Sum after the Rate of One Shilling in the Pound on the Amount thereof; any thing in the said recited Act, or in the Schedule thereto annexed, or in any other Act or Acts in force in *Ireland* for amending the said Act, or for the regulating the granting of such Licences, to the contrary in anywise notwithstanding; subject nevertheless to all such Rules, Regulations, Restrictions, Directions, Provisions, Clauses, Matters, and Things, with respect to the obtaining of such Licence, as are contained and set forth in the said several Acts, or any of them, so far as the same are consistent and compatible with each other, and so far as the same are not altered by this Act: Provided always, that any Person on whose Licence such Sum of Fifteen Pounds shall be paid shall be authorized to sell Spirituous Liquors in any Quantity not exceeding Twenty Gallons at one Time, and no more: Provided also, that if any Person in any of the said Cities, Towns, or Places shall pay the full Sum of Twenty-two Pounds payable under the said recited Act, or if any Person in any of the said Cities, Towns, or Places, having paid the said Sum of Fifteen Pounds, shall pay such additional Sum as shall make the whole Duty paid by such Person amount to Twenty-two Pounds *British* Currency, together with a further Sum after the Rate of One Shilling in the Pound on the Amount of such Twenty-two Pounds, or on such additional Sum, as the Case may be, such Person shall be authorized to sell Spirituous Liquors in any Quantity not exceeding Twenty-five Gallons at any one Time and no more, pursuant to the Provisions of the said recited Act.

Such Licence to authorize the Sale of Spirits to the Extent of 20 Gallons at one Time: But if 22*l.* and the additional Shilling in the Pound be paid, the Person licensed may sell 25 Gallons at a Time.

Commissioners may repay 7*l.* to Persons having paid the 22*l.*, &c. for Licence.

II. And be it further enacted, That it shall and may be lawful for the Commissioners of Inland Excise and Taxes in *Ireland*, or any Three of them, in their Discretion, to allow or to repay to any Person who shall have paid or shall pay the said Duty or Sum of Twenty-two Pounds on any Licence for the Sale of Spirituous or other Liquors by Retail, in any of the Cities, Towns, or Places aforesaid, to be in force after the Fifth Day of *January* in the Year One thousand eight hundred and twenty, until and upon the Fifth Day of *January* One thousand eight hundred and twenty-one, the Sum of Seven Pounds *British* Currency, together with a further Sum after the Rate of One Shilling in the Pound on the Amount thereof; and every such Allowance or Repayment shall be made under such Rules and Regulations as the said Commissioners or any Three of them shall direct or appoint; and after such Allowance or Repayment, such Licence shall be good and valid according to the Import thereof, and according to the Provisions of this Act, to all Intents and Purposes whatsoever.

III. And

III. And be it further enacted, That whenever any Complaint or Information, or other Proceeding, shall be had, filed, instituted, or prosecuted, for the Breach of any of the Provisions contained in any Act or Acts in force in *Ireland*, for the regulating of any Occupation, Trade, or Calling, for the exercising or carrying on of which any Excise Licence is by Law required to be taken out by the Person exercising or carrying on the same, it shall not be lawful for the Claimant or Defendant to allege or set up as a Defence to such Complaint, Information, or other Proceeding, that such Person so exercising or carrying on any such Occupation, Trade, or Calling, was not licensed at the Time of the Offence charged in or by any such Complaint, Information, or other Proceeding, or to allege any Defect, Informality, or other Imperfection in any Licence which shall have been or shall be granted to such Person; and it shall not be necessary, on the Trial of any such Complaint or Information, or other Proceeding, for the Officer or Person prosecuting the same to prove that the Person so exercising or carrying on such Occupation, Trade, or Calling, was licensed at the Time of the Offence charged in or by such Complaint, or Information, or other Proceeding; any Law, Usage, or Custom to the contrary notwithstanding.

In case of Information against any Person carrying on Business where a Licence is required, a Defence that the Offender was not licensed at the Time will not be allowed, nor the Plea of any Informality in the Licence, &c.

IV. And be it further enacted, That from and after the Twenty-ninth Day of *September* One thousand eight hundred and twenty, all Malt intended to be mashed or brewed in the Brewery of any Brewer shall be put into the Mash Tun or Kieve in such Brewery before any Part of the Water intended to be used in the mashing or brewing of such Malt shall be put into such Mash Tun or Kieve, to the End that any Officer of Excise visiting such Brewery may take a Gauge of such Malt in a dry State in such Mash Tun or Kieve; and if any Water shall be put into any such Mash Tun or Kieve before the whole of the Malt then intended to be mashed or brewed shall be put into such Mash Tun or Kieve, then and in every such Case such Brewer shall forfeit for every such Offence the Sum of Twenty Pounds.

From Sept. 29, 1820, Malt to be put into the Mash Tun or Kieve before any Water is used, that the Gauge may be taken of the Malt in a dry State.

Penalty 20l.

V. And be it further enacted, That from and after the Twenty-ninth Day of *September* One thousand eight hundred and twenty, no Permit shall be granted to any Brewer for the Removal into the Mash Tun or Kieve of such Brewer of any less Quantity of Malt than Five Barrels of Malt at any one Time; and it shall not be lawful for any Brewer to begin to mash or brew any Malt before the Hour of Five o'Clock or after the Hour of Eight o'Clock in the Forenoon of any Day; and every mashing or brewing by any Brewer shall be completed, and the Liquor or Worts shall be entirely drained off, before the Expiration of Twelve Hours from the Time which shall be specified in the Permit which shall be granted for such mashing or brewing; and all Grains which shall remain after every such mashing or brewing, shall be removed out of the Mash Tun or Kieve of such Brewer before the Hour of Twelve o'Clock at Night of the Day of such mashing or brewing; and if any Quantity of Malt ground or unground, whether in any Process of mashing or brewing or not, or if any Grains after any mashing or brewing, whether such Grains shall be in a drained State or not, shall be found in the Mash Tun or Kieve of such Brewer

No Permit for the Removal of Malt of less Quantity than Five Barrels.

Time of Brewing.

Penalty 50l. on finding Malt, &c. after the Time specified.

Brewer before the Hour of Five o'Clock in the Forenoon of any Day; or if any mashing or brewing shall not be completed, and the Liquor or Worts be entirely drained off before the Expiration of Twelve Hours from the Time which shall be specified in the Permit which shall be granted for the Removal of the Malt into such Mash Tun or Kieve, as the Time when such mashing or brewing was to begin, then and in each and every such Case such Brewer shall forfeit the Sum of Fifty Pounds.

Penalty on refusing Officer Admission to Brewery, 50*l*.

VI. And be it further enacted, That in case any Officer of Excise shall not be admitted into any Brewery of any Brewer, after having demanded Admittance into the same, and declared his Name and Business, and after having waited for the Space of One Quarter of an Hour after such Demand made at the House of such Brewer, or at the Gate or Entrance Door or any Window of such Brewery, then and in every such Case such Brewer shall forfeit the Sum of Fifty Pounds.

Penalties, how to be recovered and applied.

VII. And be it further enacted, That all Fines, Penalties, and Forfeitures under this Act shall be paid and payable in *British* Currency, and shall be sued for, recovered, and applied in the same Manner and under such Powers and Authorities, and by such Ways and Methods, and according to such Rules and Directions, as are appointed, directed, and expressed for the Recovery of any Penalties or Forfeitures in and by an Act made in *Ireland* in the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second, intituled *An Act for the settling the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*; or in and by an Act made in the Forty-sixth Year of His late Majesty's Reign, intituled *An Act to provide for the better Execution of the several Acts relating to the Revenues, Matters, and Things under the Management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes, in* Ireland; or in and by any other Act or Acts in force in *Ireland* relating to the Revenues of Customs and Excise, or either of them, as fully and effectually to all Intents and Purposes, as if the same were herein expressed and enacted; with the like Remedy of Appeal to and for the Party or Parties aggrieved, as in and by the said recited Act made in the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second, or any other Act or Acts as aforesaid, is provided.

14 & 15 C. 2. (Irish.)

46 G. 3. c. 106.

Act may be altered this Session.

VIII. And be it further enacted, That this Act may be amended, altered, or repealed, by any Act or Acts to be passed in this Session of Parliament.

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