

ANNO TERTIO

GEORGII IV. REGIS.

CAP. XXVII.

An Act to amend and continue, until the Fifth Day of *July* One thousand eight hundred and twenty-six, so much of an Act made in the Fifty-fifth Year of His late Majesty, as relates to additional Duties of Excise, in *Great Britain*, on Excise Licences. [15th *May* 1822.]

WHEREAS an Act was passed in the Fifty-fifth Year of the Reign of His late Majesty King *George* the Third, for granting to His Majesty, until the Fifth Day of *April* One thousand eight hundred and nineteen, additional Duties of Excise in *Great Britain* on Sweets, Tobacco, Snuff, and Excise Licences; which was amended and continued by an Act made in the Fifty-ninth Year of the Reign of His said late Majesty, until the Fifth Day of *July* One thousand eight hundred and twenty-two: And whereas it is expedient further to continue the said first recited Act as so amended, so far as relates to the several annual additional Sums for and upon Licences to be taken out by every Auctioneer; Common Brewer; Maker of Wax or Spermaceti Candles; Dealer in or Seller thereof, not being a Maker; Chandler or Maker of Candles, other than Wax or Spermaceti Candles; Trader in or Vender or Seller of Coffee, Tea, Cocoa Nuts or Chocolate; Glass-maker; Tanner; Tawer; Dresser of Hides and Skins in Oil; Currier; Maker of Vellum or Parchment; 55 G. 3. c. 30.

 Maltster;

Maltster; Maker of Metheglin or Mead; Maker of Paper or Pasteboard; Paper-stainer; Trader in and Vender or Seller of Gold or Silver Plate, and Pawnbroker and Refiner of Gold or Silver; Calico Printer, and Printer, Painter, or Stainer of Silks, Linens, Cottons or Stuffs; Maker of Soap; Distiller or Maker of Low Wines or Spirits in *England*; Rectifier of Spirits in *England*; Dealer in Brandy or other Spirituous Liquors, not being a Retailer in *Great Britain*, or a Wholesale Seller of or Dealer in plain Aqua Vitæ only in *Scotland*; Wholesale Seller of or Dealer in Aqua Vitæ only in *Scotland*, not being a licensed Distiller, Rectifier, Compounder or Retailer of Spirits, and not being a licensed Dealer in Brandy or other Spirituous Liquors; Starch-maker; Maker of Sweets or Made Wines other than Mead; Manufacturer of Tobacco or Snuff; Dealer in or Seller of Tobacco and Snuff; Maker of Vinegar; Retailer of Foreign Wine; and Wire-drawer respectively; as enumerated and described in the Schedule of the said Act: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the said Act, so far and so amended as aforesaid, shall, from and after the said Fifth Day of *April* One thousand eight hundred and twenty-two, be and the same is hereby further continued for the Term herein-after mentioned,

Recited Act continued.

No one Licence to authorize the Person to whom it is granted to carry on his Trade in more than one Place.

II. And whereas Doubts have arisen whether any of the Persons before-mentioned, being a Person required by Law to make Entry at an Office of Excise of the Place in which he, she, or they carries or carry on his, her, or their Trade or Business, and to whom any such Licence as aforesaid is granted for that Purpose, is or are thereby authorized and empowered to make or manufacture, deal in, retail or sell any of the Commodities herein-before mentioned, at more than One Place, and it is expedient to remove such Doubts; be it therefore declared and enacted, That no One Licence, which shall be granted by virtue of any Act or Acts of Parliament relating to His Majesty's Revenue of Excise, shall authorize or empower any Person or Persons, required by Law to make such Entry as aforesaid, to make or manufacture, deal in, retail, or sell any Commodity mentioned in such Licence, at more than One Place, or in any House, Building or Premises other than the House, Building, or Premises, or the contiguous or adjoining Houses, Buildings or Premises, situated at such Place, and held together for the same Purpose or Manufacture, and whereof he, she, or they shall have made such lawful Entry, and wherein he, she, or they shall make or manufacture, deal in, retail or sell such Commodity, at the Time of the granting such Licence: Provided always, that when the Amount or Rate of any such Licence shall depend upon the Quantity of Goods made or manufactured by the Person or Persons to whom the same is to be granted, such Quantity shall be computed from only the respective Goods made or manufactured by such Person or Persons at the Place or Premises in respect of which such Licence is granted, and shall not include Goods made or manufactured by such Person or Persons at any other Place or Premises.

III. And be it further enacted, That this Act shall continue in force until the Fifth Day of *July* One thousand eight hundred and twenty-six. Continuance of Act.

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

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