

ANNO QUARTO

GEORGII IV. REGIS.

CAP. XCIV.

An Act to grant certain Duties of Excise upon Spirits distilled from Corn or Grain in *Scotland* and *Ireland*, and upon Licences for Stills for making such Spirits; and to provide for the better collecting and securing such Duties, and for the warehousing of such Spirits without Payment of Duty. [18th *July* 1823.]

WHEREAS it is expedient that the Duties on Spirits distilled from Corn or Grain in *Scotland* and *Ireland* should be made equal, and that the Regulations for the Collection of the said Duties, and for the Distillation and Manufacture of such Spirits, and for the warehousing of such Spirits without Payment of Duty, should be assimilated in *Scotland* and *Ireland*: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Commencement of this Act so much and such Parts of the several Acts herein-after mentioned, and of all and every other Acts and Act in force immediately before the Commencement of this Act, for granting any Duty on Wash or Spirits made or distilled from Corn or Grain in *Scotland* and *Ireland* respectively, or upon Licences for keeping of Stills for making such Spirits, or for regulating the Distillation of such Spirits, as relate or

Existing Laws for granting Duties on Spirits, and regulating the Trade of Distillers of Spirits in

Scotland and Ireland, repealed from the Commencement of this Act.

or relates to the Persons licensed to make or distil such Spirits, or to keep such Stills, or as relates or relate to the making or distilling any such Spirits, by any Person licensed to keep any such Still, or to the granting or charging of any Duty upon or in respect of any Licence granted to such Persons, or upon or in respect of the Wash made or Spirits distilled by such Persons so licensed, or to the allowing any Drawback on the Exportation of such Spirits to any Place except *Great Britain*, or to the warehousing of such Spirits without Payment of Duty, shall cease and determine, and be repealed; that is to say, so much and such Part as aforesaid of an Act made in the last Session of Parliament, intituled

3 G. 4. c. 52. *An Act to grant certain Duties in* Scotland *upon Wash and Spirits made from Corn or Grain, and upon Licences for making and keeping of Stills, and to regulate the Distillation of such Spirits for Home Consumption, and for better preventing private Distillation in* Scotland, *until the Tenth Day of* November *One thousand eight hundred and twenty-four*; and also of an Act made in the same Session of Parlia-

3 G. 4. c. 111. ment, intituled *An Act to allow, until the Tenth Day of* November *One thousand eight hundred and twenty-four, the Exportation of Spirits distilled from Corn for Home Consumption in* Scotland *to Parts beyond Seas, without Payment of the Duty of Excise chargeable thereon*, except only so much of the said Act as permits the Exportation to foreign Parts of Spirits distilled from Malt made of Bear or Bigg; and also of an Act made in the Fiftieth Year of the Reign of His

50 G. 3. c. 15. late Majesty King *George* the Third, intituled *An Act to grant to His Majesty Duties upon Spirits made or distilled in* Ireland *from Corn, to allow certain Drawbacks on the Exportation thereof, to make further Regulations for the Encouragement of licensed Distillers, and for amending the Laws relating to the Distillery in* Ireland; and also of an Act made in the Fifty-second Year of His said late Ma-

52 G. 3. c. 46. jesty's Reign, intituled *An Act to grant to His Majesty Duties upon Spirits made or distilled in* Ireland, *and to allow certain Drawbacks on the Exportation thereof, and to repeal certain Bounties given to Persons licensed to sell Spirituous Liquors, Wine, Beer, and Ale, by Retail in*

53 G. 3. c. 94. Ireland; and also of an Act, intituled *An Act to grant an additional Duty of Excise on Spirits made or distilled from Corn or Grain in* Ireland; and also of an Act made in the Forty-sixth Year of His said late Majesty's

46 G. 3. c. 88. Reign, intituled *An Act to provide for the regulating and securing the Collection of the Duties on Spirits distilled in* Ireland, *and the warehousing of such Spirits for Exportation*, or of any Act or Acts for altering or amending the said recited Act of the said Forty-sixth Year, or any of the Provisions therein contained; and also of an Act made in the Fifty-second Year of His said late Majesty's Reign, inti-

52 G. 3. c. 48. tuled *An Act to provide for the regulating and securing the Collection of the Duties on Spirits distilled in* Ireland *from Corn, malted or unmalted, in Stills of and under One hundred Gallons Content*, or of any Act or Acts for amending the said Act of the said Fifty-second Year, or any of the Provisions therein contained; and also of an Act made in the Fifty-seventh Year of His said late Majesty's Reign, intituled

57 G. 3. c. 110, *An Act to make further Regulations for the better collecting and securing the Duties upon Spirits distilled in* Ireland; and also of an Act made in the Fifty-second Year of His said late Majesty's Reign, intituled

52 G. 3. c. 30. *An Act to provide for regulating the warehousing of Spirits distilled from*

Corn in Ireland *for Exportation, without Payment of the Duty of Excise chargeable thereon, and to transfer the Custody of Spirits so warehoused from the Commissioners of Customs and Port Duties in* Ireland, *and their Officers, to the Commissioners of Inland Excise and Taxes in* Ireland, *and their Officers*, or in any Act or Acts for amending the said Act, or any of the Provisions therein contained; and also so much of an Act made in the Third Year of the Reign of His present Majesty, intituled *An Act for reducing, during the Continuance of the present Duty on Malt, the Duty on Malt made from Bear or Bigg only in* Scotland, as relates to the Exportation of Spirits; and so much and such Parts only as aforesaid of the said several Acts, and of all and every other such Acts and Act as aforesaid, are hereby repealed accordingly; save and except so far as the said Acts, or any of them, repeal or repeals any former Act or Acts, or any Part or Parts of any former Act or Acts; and except also so far as the said Acts, or any of them, relate or relates to the charging, recovering, prosecuting, suing for, levying, paying, accounting for, allowing, abating, or mitigating of any Duty, or any Arrear thereof, or any Drawback of such Duty, which shall have been or shall be chargeable or payable on any such Spirits under the said Acts or any of them, or of any Fine, Penalty, or Forfeiture for any Offence against the said Acts or any of them, which shall have been or shall be committed at any Time on or before the Commencement of this Act; all which Suits or other Proceedings, Matters, and Things, shall and may be had and proceeded on, and shall remain and be to all Intents and Purposes whatever, as if the said Acts had not been repealed in manner aforesaid: Provided always, that nothing herein contained shall in any way extend, or be construed to extend, to repeal, alter, or affect any Clauses, Rules, Regulations, or Provisions, Fines, Penalties, or Forfeitures relating to the private unlawful Distillation of Spirits in *Scotland* or *Ireland*, by any Person or Persons not duly licensed, or relating to the rectifying and compounding of the Spirits, or the Rectifiers or Compounders thereof in *Scotland* or *Ireland*, or relating to Permits for the Removal of Spirits, or to Licences for the making or using of Stills by Persons not being Distillers of Spirits, or relating to Dealers in or Retailers of Spirits, which are contained in any of the said recited Acts, or in any other Act or Acts, and which shall or may be in force in *Scotland* and *Ireland* respectively, at the Time of the Commencement of this Act; but that all such Clauses, Rules, Regulations, or Provisions, Fines, Penalties, or Forfeitures in the said Acts, shall remain in force to all Intents and Purposes as if this Act had not been made, except so far as the same or any of them are expressly altered by this Act; and that nothing in this Act contained shall extend or be construed to extend to repeal or affect an Act made in the Fifty-fourth Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act to regulate, until the End of the next Session of Parliament, the Trade in Spirits betweeen* Great Britain *and* Ireland *reciprocally*, or any Act or Acts for amending or continuing the said recited Act of the Fifty-fourth Year, except only in such Cases where any Clause or Provision of the said Acts, or any of them, for the Regulation of such Intercourse, are expressly altered or repealed by this Act.

3 G. 4. c. 30.

Recited Acts repealed;

except as they repeal former Acts; and except as to Arrear of Duties and Penalties;

but not to repeal Regulations for preventing illicit Distillation;

nor Regulations as to Rectifiers or Compounders of Spirits, &c.;

nor relating to Permits;

nor to affect 54G.3.c.149. as to Intercourse of Spirits between Great Britain and Ireland, except as expressly altered by this Act.

II. Pro-

Licences to Scotch Distillers shall cease on 9th Oct. 1823, and all Excess shall be paid for up to that Time.

II. Provided always, and be it enacted, That the Licences of all Distillers in *Scotland* licensed under the said recited Act of the last Session of Parliament, for granting Duties in *Scotland* upon Wash and Spirits made from Corn or Grain, shall cease and determine on the Ninth Day of *October* One thousand eight hundred and twenty-three, and that such Distillers shall be chargeable and charged with and shall pay Duty on any Quantity of Spirits, exceeding the several Rates mentioned and expressed in the said recited Act, made and produced in the Distillery of any such Distiller in the Period ending on the said Ninth Day of *October* One thousand eight hundred and twenty-three, during which the Distiller shall have worked under the said recited Act, in like Manner as such Distiller would have been chargeable and liable to pay for such Excess on the Ninth Day of *November*, or at the End of every Period of distilling under the said recited Act; any thing in the said recited Act or in this Act to the contrary in anywise notwithstanding.

New Duties granted on Corn Spirits distilled in Scotland or Ireland, 2*s.* British Currency per Gallon English Wine Measure at Hydrometer Proof.

III. And be it further enacted, That from and after the Commencement of this Act, within and through *Scotland* and *Ireland* respectively, there shall be granted, raised, levied, collected, paid, and satisfied, unto and to the Use of His Majesty, His Heirs and Successors, the several Duties of Excise following; that is to say, For and upon every Gallon, *English* Wine Measure, of Spirits of the Strength of Hydrometer Proof, as denoted by the Hydrometer called *Sikes's Hydrometer*, which at any Time after the Commencement of this Act shall be made or distilled in any Part of *Scotland* or *Ireland*, from any Wort or Wash brewed or made from Malt, or from Corn or Grain malted or unmalted, or any Mixture thereof, by any Person or Persons whomsoever, or for which any Distiller shall be chargeable by this Act, the Sum of Two Shillings *British* Currency, and so in proportion for any greater or less Degree of Strength, and for any greater or less Quantity, to be paid by the first Maker or Distiller of such Spirits: For and upon every such Gallon of such Spirits, of such Strength as aforesaid, which shall have been or shall be warehoused in any of His Majesty's Warehouses or Stores without Payment of Duty, and which at any Time after the Commencement of this Act shall be taken out of Warehouse for Home Consumption, the Sum of Two Shillings *British* Currency, and so in proportion for any greater or less Degree of Strength, or any greater or less Quantity: For and upon any Licence to any Person or Persons to keep any Still or Stills for the Purpose of making or distilling Spirits in any Part of *Scotland* or *Ireland* from Corn or Grain, the Sum of Ten Pounds *British* Currency, to be paid by the Persons taking out such Licences respectively: Which said Duties shall be in lieu and full satisfaction of all Duties granted on such Spirits and Licences respectively by any Act or Acts of Parliament in force in *Scotland* or *Ireland* immediately before the Commencement of this Act; save and except such Duties on Spirits as have been granted, for local Purposes only, by any Act or Acts of Parliament.

Like Duty on warehoused Spirits taken out for Home Consumption.

Duty on Licences to keep Stills for distilling Spirits, 10*l.*

Drawbacks on Spirits exported

IV. And be it further enacted, That every Person who shall, at any Time after the Commencement of this Act, export from *Scotland* or

Ireland respectively to Foreign Parts, Spirits distilled in *Scotland* and *Ireland* respectively from Corn or Grain, and which shall have been warehoused without Payment of the Duty of Excise thereon, shall be entitled to and shall receive for every Gallon of such Spirits, in respect of the Duty on Malt used in the making of such Spirits, a Drawback or Allowance of Three-pence *British* Currency, for every Gallon of Spirits of the Strength of Hydrometer Proof; which said Drawback shall be in lieu and full satisfaction of all Drawbacks in respect of the Malt used in the making of Spirits, and payable under any Act or Acts in force immediately before the Commencement of this Act.

Drawback from Warehouse to foreign Parts, 3*d.* British per Gallon Hydrometer Proof for Malt.

V. And be it further enacted, That all 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, and shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Duties to be carried to the Consolidated Fund.

VI. And be it further enacted, That the several Duties and Drawbacks by this Act imposed and allowed shall be under the Management of the Commissioners of Excise for the Time being; and shall be raised, levied, collected, recovered, secured, and paid and allowed by such Persons, at such Times, and in such Manner, and by such Ways and Means as are herein-after directed and set forth, and under such Management, and under and subject to such Rules, Regulations, Conditions, Penalties, and Forfeitures, and with such Powers of adjudging and mitigating Penalties and Forfeitures, and with and subject to such Powers, and to the like Rules and Directions, and by such Methods, and in such Manner and Form, and in or by any of the general or special Means, Ways, or Methods, by which other Duties or Drawbacks of Excise may be raised, levied, collected, and recovered, and paid and allowed, as fully and effectually to all Intents and Purposes as if all such Rules, Regulations, Conditions, Penalties, and Forfeitures were particularly repeated and re-enacted in the Body of this Act; except only so far as the same are expressly altered or repealed by this Act.

Duties to be under the Management of the Commissioners of Excise, and to be levied under this Act and former Excise Laws.

VII. And be it further enacted, That from and after the Commencement of this Act it shall not be lawful for any Person or Persons, in *Scotland* or *Ireland*, to have or keep any Still whatever for the Purpose of making or distilling Spirits from Corn or Grain, without having first obtained a Licence under the Provisions of this Act, signed by the Commissioners of Excise, or any Two of them, or by any Person to be for that Purpose authorized by the said Commissioners, or any Two of them; and every such Licence shall and may be according to such Form, and shall contain such Particulars, as the said Commissioners of Excise, or any Two of them, shall and may from Time to Time direct and appoint; and every such Licence to be granted under the Provisions of this Act shall continue in force until and upon the Tenth Day of *October* next after the Date thereof, and no longer: Provided always, that Persons in Partnership carrying on Trade or Business in One House or Place only shall not be obliged

No Person shall keep any Still whatever without a Licence under the Provisions of this Act.

to take out more than One such Licence in any One Year; and that no One Licence which shall be granted by virtue of this Act shall authorize or empower any Person or Persons to whom the same shall be granted to have, keep, or make use of any Still, or to prepare or make any Wort or Wash, or to distil any Wash, Low Wines, or Spirits, in any other House or Premises than the House or Premises mentioned in such Licence.

Licence to be renewed annually.

VIII. And be it further enacted, That it shall not be lawful for any Person, at any Time after the Tenth Day of *October* next after the Date of any such Licence for keeping a Still, which shall be granted to such Person under this Act, to continue to keep or work or to use any Still, or to brew or make any Wort or Wash, or to distil any Low Wines, Spirits or Feints, until such Person shall have obtained a new Licence, and shall have performed all such Requisites as are required and directed by this Act to be done, either previously or subsequently to obtaining the first or original Licence, and so in every Year, so long as such Person shall continue the Business of a Distiller; and if any Person shall continue to keep or work, or shall use any Still, or shall make or brew any Wort or Wash, or shall distil any Low Wine, Spirits or Feints contrary hereto, every such Person shall in every such case forfeit the Sum of Two hundred Pounds; and all such Wort, Wash, Low Wines, Spirits and Feints, and every such Still, with the Head and Worm thereof, shall be forfeited, and may be seized by any Officer of Excise.

No Person to be authorized to keep a Still for distilling Spirits of less than 40 Gallons.

IX. And be it further enacted, That no Licence to be granted under the Provisions of this Act, shall authorize any Person to have, keep, or make use of any Still or other Utensil for the making or distilling of Spirits from Corn or Grain, which shall be of less Capacity or Content than Forty Gallons.

No Licence shall be granted for any Still of less Content than 500 Gallons without Certificate of Three Justices of the Fitness of the Person to be licensed.

X. And be it further enacted, That before any Licence shall be granted under this Act to any Person to have, keep, or make use of any Still for making or distilling Spirits, which shall be of less Content than Five hundred Gallons, such Person shall produce to the Commissioners of Excise a Certificate in Writing, under the Hands of Three Justices of the Peace of the County, City or Town, that such Person is of good Character, and is a fit and proper Person to be licensed to keep such Still; and that the Premises in and upon which such Person purposes to erect such Still, and of which such Person shall be in actual Possession, are of the yearly Value of Ten Pounds at the least: Provided always, that in case any such Still shall be intended to be kept by Two or more Persons in Partnership, such Certificate, with relation to any one of them, shall be sufficient; and in such case it shall be lawful for the Person granting such Licence to enter therein the Names of all the Persons concerned in such Partnership.

Persons licensed to keep Still of 500 Gallons Content or

XI. Provided always, and be it enacted, That any Person or Persons who under this Act shall be licensed to keep and who shall actually keep and use a Still for making or distilling Spirits from Corn or Grain, of the Content of Five hundred Gallons or upwards, shall

shall and may be licensed to keep a Still or Stills of less Content under the Provisions of this Act, without the Production of any such Certificate, any thing in this Act to the contrary notwithstanding. upwards may keep smaller Still without Certificate.

XII. And be it further enacted, That it shall and may be lawful for the Commissioners of Excise, or any Two of them, if they shall deem it expedient so to do, to refuse to grant or to prohibit the granting of any Licence under this Act, to any Person to keep any Still of less Content than Five hundred Gallons, notwithstanding the Production of any Certificate of the Justices as aforesaid; and in every case when any such Licence shall be refused, the Commissioners of Excise shall and they are hereby required to state, in Writing under their Hands, to the Persons who shall have signed such Certificate, the Grounds of such their Refusal. Commissioners of Excise may refuse Licences for Stills under 500 Gallons Content, stating in Writing the Grounds of Refusal.

XIII. And be it further enacted, That it shall and may be lawful for the Commissioners of Excise, or any Two of them, to refuse to grant, or to prohibit the granting, of any Licence under this Act, to any Person to keep any Still of any Content whatever, for the making or distilling of Spirits, in any Building or Place in which, from the local Situation thereof, in respect to any Distillery for rectifying or compounding of Spirits, or in respect to any Brewery or Vinegar Manufactory, it may appear to the said Commissioners, or any Two of them, not to be expedient to grant a Licence to keep such Still; and it shall also be lawful for the said Commissioners, or any Two of them, to refuse to grant, or to prohibit the granting of any Licence to any Person to keep any Still or Stills for rectifying or compounding Spirits, or any Licence to brew Beer, Porter, or Ale for Sale, or to make Vinegar for Sale, on any Premises in which, from their local Situation in respect to any Distillery, it shall appear to the said Commissioners inexpedient to grant any such Licences respectively. Commissioners may refuse to license Stills of any Content whatever in Situations near Rectifiers or Brewers; and may also refuse to grant Licences to Rectifiers, Brewers, &c. near Distilleries.

XIV. And be it further enacted, That every Distiller or Person who shall be licensed under this Act to keep any Still for making or distilling Spirits, in any Distillery not being situate in a Market Town, or within One Mile thereof, shall provide (if required so to do by the Commissioners of Excise, or any one of them), fit and proper Lodgings or Rooms for the Residence of the Officer or Officers of Excise, who may from Time to Time be placed in Charge of such Distillery, at some convenient Situation, to be approved of by the Collector of Excise, and not forming any Part of the Dwelling House, Residence, or Distillery of such Distiller, and at reasonable Cost, not exceeding Ten Pounds a Year; and if any Person so licensed shall refuse or neglect to provide such Lodgings as aforesaid, it shall be lawful for the Commissioners of Excise, or any Two of them, to suspend or revoke and annul any Licence granted to such Person under this Act. Distilleries, being more than One Mile from a Market Town, shall provide suitable Lodgings for the Officers, and on failure Commissioners may suspend or revoke Licence.

XV. And be it further enacted, That it shall and may be lawful for the Commissioners of Excise, or any Two of them, to suspend or to revoke or annul the Licence of any Distiller licensed under this Act, who shall be convicted under this or any other Act, for obstructing or preventing any Officer or his Assistant in or from entering into any Distillery, Commissioners may revoke Licence of any Distiller for hindering or obstructing Officers.

Distillery, or any House, Outhouse, Store, or other Place whatsoever of such Distiller, or for obstructing or preventing any Officer or his Assistant in or from doing any Part of his Duty in the Execution of this or any other Act.

Penalty on Distiller whose Licence is revoked working till Renewal of Licence, 200*l.*, &c.

XVI. And be it further enacted, That if any Distiller whose Licence shall have been suspended, revoked, or annulled, under the Provisions of this Act, shall make or brew any Wort or Wash, or shall distil any Low Wines, Spirits, or Feints in such Distillery, until such Suspension shall have been recalled, or a new Licence shall have been obtained by such Distiller, every such Distiller shall forfeit the Sum of Two hundred Pounds, and all such Wort, Wash, Low Wines, Spirits, and Feints, and all Vessels and Utensils containing the same, shall be forfeited, and may be seized by any Officer of Excise: Provided always, that it shall be lawful for the Commissioners of Excise, or any Two of them, to refuse in their Discretion to recal such Suspension, or to grant any such new Licence for such Distillery.

Distillers shall not distil Spirits from any Material except Grain.

Penalty 200*l.*, &c.

XVII. And be it further enacted, That it shall not be lawful for any Distiller in *Scotland* or *Ireland*, licensed under this Act, to make or brew any Wort or Wash, or to make or distil any Spirits from Sugar, or from any Materials other than Malt, Corn, or Grain, or any Mixture thereof; and if any such Distiller shall make or brew any Wort or Wash, or shall make or distil any Spirits from Sugar, or from any Materials other than Malt, Corn, or Grain, or some Mixture thereof, such Distiller shall forfeit the Sum of Two hundred Pounds, and all such Wort, Wash, and Spirits shall be forfeited, and may be seized by any Officer of Excise.

After Licence granted, and before Distiller shall make Entry of his Distillery Utensils, he shall erect certain Chargers and Receivers.

XVIII. And be it further enacted, That every Person who shall be licensed to keep any Still for distilling Spirits, after being so licensed, and before making such Entry as is by this Act required, of any Still, or other Vessel or Utensil to be used by such Person, shall erect and keep the several Vessels herein-after enumerated, and in the Manner and for the Purposes herein-after described; that is to say, One Vessel to be called a Wash Charger, one other Vessel to be called a Low Wines Receiver, one other Vessel to be called a Low Wines and Feints Charger, one other Vessel to be called a Feints Receiver, and one other Vessel to be called a Spirit Receiver.

Number of Chargers and Receivers, &c.

XIX. Provided always, and be it enacted, That there shall not be erected or kept in any Distillery more than One such Wash Charger and One such Spirit Receiver, nor more than Two such Low Wines Receivers, nor more than Two such Feints Receivers, nor more than Two such Low Wines and Feints Chargers; and if any greater Number of such Vessels and Utensils as aforesaid shall be found in any Distillery, the Distiller in whose Distillery the same shall be found shall forfeit Two hundred Pounds; and all such Vessels exceeding the Number aforesaid, together with the Contents thereof, shall be forfeited, and may be seized by any Officer of Excise.

Description of Wash Charger.

XX. And be it further enacted, That every such Wash Charger shall be a close covered Vessel, connected with the Wash Still by one close

close Metal Pipe having a Cock thereon, one End of which Pipe shall be fixed to the Bottom of such Wash Charger, and the other End thereof shall be affixed to such Still; and to such Wash Charger there shall be one other close Metal Pipe having a Cock thereon, one End of which Pipe shall be attached to the Pump placed in the Jack Back, if any such Vessel shall be used, or otherwise to the Pipe or Trough communicating with the Fermenting Wash Backs, and the other End of such Pipe shall be fixed to such Wash Charger, and such Charger shall not have any Communication with any other Vessel or Utensil whatever; and every such Low Wines Receiver shall be a close covered Vessel, with a Pump fixed therein for the Conveyance of Low Wines from such Receiver into the Low Wines Charger or Chargers, and there shall be one close Metal Pipe attached to and leading directly from the Safe at the End of the Worm of the Wash Still, and fixed to such Low Wines Receiver, which Receiver shall not have any Communication with any Vessel or Utensil whatsoever, except as aforesaid; and every such Feints Receiver shall be a close covered Vessel, with a Pump fixed therein for the Conveyance of Feints from such Receiver into the Low Wines Charger or Chargers, and there shall be one close Metal Pipe attached to and leading directly from the Safe at the End of the Worm of the Low Wine Still, and fixed to such Feints Receiver, which Receiver shall not have any Communication with any Vessel or Utensil whatsoever, except as aforesaid; and every such Low Wines Charger shall be a close covered Vessel, connected with the Low Wines Still by a close Metal Pipe having a Cock thereon, one End of which Pipe shall be fixed to the Bottom of such Charger, and the other End shall be affixed to such Still, and such Charger shall have Communication with the Low Wines and Feints Receivers respectively by means of close Metal Pipes, one End whereof shall be fixed to such Charger and the other End whereof shall be attached to the Pump or Pumps to be so fixed as aforesaid in the Low Wines Receivers and Feints Receivers respectively, and such Charger shall not have any Communication with any other Vessel or Utensil whatever, except as aforesaid; and every such Spirit Receiver shall be a close covered Vessel, and shall not have any Communication with any Vessel or Utensil whatever, except with the Worm of the Low Wines Still by means of one close Metal Pipe attached to and leading directly from the Safe at the End of such Worm and fixed to such Spirit Receiver, and in every such Spirit Receiver there shall either be a Pump placed and fixed for emptying the same, or a proper discharging Cock for drawing off the Spirits therefrom; and that each and every such Charger and Receiver shall be erected and kept in a convenient Situation in the Still House, and exposed to open View and easy of Access on all Parts thereof; and each such Charger and Receiver respectively shall have a sufficient Cover thereon, with a rectangular Dipping Hole cut in such Cover, not more nor less than One Inch in Length and Three-tenths of an Inch in Breadth; in which Dipping Hole there shall be placed such Dipping Rod as shall be provided by the proper Officer, who shall secure such Rod in such Manner as to him shall seem expedient, to prevent the Removal thereof out of any such Charger or Receiver; and if any Charger or Receiver shall be made use of in the Distillery of any Distiller which shall not be erected, kept, and constructed in manner herein directed,

Description of Low Wines Receiver.

Description of Feints Receiver.

Description of Low Wines Charger.

Description of Spirit Receiver.

Dipping Rods to be fixed in Chargers, Receivers, &c.

directed, or which shall have any Hole therein, or any Communication with any other Vessel or Utensil whatever, other than as by this Act is required, authorized, and allowed, then and in every such Case such Distiller shall forfeit the Sum of Two hundred Pounds, and also the Sum of Twenty Pounds for every Day during which such Charger or Receiver shall remain in the Distillery of such Distiller.

General Directions as to the Mode and Course in which Wash, &c. shall be conveyed through these Utensils.

XXI. And be it further enacted, That all Wash which shall be made in the Distillery of any Distiller licensed under this Act shall be fermented in the Fermenting Wash Backs of such Distiller, and no Wash shall be removed from any such Fermenting Back until such Wash shall be conveyed directly from thence into the Wash Charger, and shall be conveyed from such Charger into the Wash Still or Stills, there to be made or distilled into Low Wines; and all Low Wines shall be conveyed directly from the Safe at the Worm End of the Wash Still or Stills into the Low Wines Receivers or Receiver, and shall from thence be pumped up into the Low Wines and Feints Charger or Chargers, and shall be conveyed directly from such Charger or Chargers into the Low Wines Still or Stills, there to be re-distilled; and all Spirits produced by such Re-distillation shall be conveyed directly from the Safe at the Worm End of the Low Wines Still or Stills into the Spirit Receiver or Feints Receiver or Receivers; and so much of such Spirits as shall be conveyed into such Feints Receiver or Receivers shall be pumped directly from thence into the Low Wines and Feints Charger or Chargers, and shall be conveyed directly from such Charger or Chargers into the Low Wines Still or Stills, to be re-distilled; and the Produce of such last-mentioned Re-distillation and of every other Re-distillation, shall in like manner be conveyed directly from the Safe at the Worm End of the Low Wines Still or Stills into the Spirits Receiver, or into the Feints Receiver or Receivers; and no Spirits or Feints conveyed into such Feints Receiver or Receivers shall in any Case be removed from thence, except by pumping such Spirits or Feints directly into the Low Wines Charger or Chargers from whence such Spirits shall be conveyed directly into the Low Wines Still or Stills for Re-distillation; and no Spirits conveyed into the Spirit Receiver shall be re-distilled or removed from such Receiver, except into the Spirit Store of the Distiller in the Manner herein-after provided; and if any Distiller shall ferment or suffer to be fermented any Wash, or shall remove or distil or suffer to be removed or distilled any Wash, Low Wines, Spirits, or Feints, contrary to the Directions and Provisions aforesaid, such Wash, Low Wines, Spirits, and Feints respectively, together with all Vessels and Utensils wherein the same may be contained, shall be forfeited and may be seized by any Officer of Excise, and the Distiller so offending shall in every such Case forfeit the Sum of Two hundred Pounds.

Penalty 200*l*.

Distiller may have an intermediate Still Charger.

XXII. Provided always, and be it enacted, That it shall and may be lawful for any Distiller to have and use an intermediate Still Charger to be situate and placed between any Still and any such Wash Charger or Low Wines and Feints Charger, any thing herein-before contained to the contrary notwithstanding; and such intermediate Still Charger shall be a close covered Vessel, and shall be so constructed as to have no Hole or Opening therein, nor any Communication with any other Vessel or Utensil whatever, except One fixed Entrance Pipe with a Cock

Cock thereon leading from any such Wash Charger or Low Wines and Feints Charger, and One fixed Discharge Pipe with a Cock thereon leading from such Still Charger to any such Still.

Distiller shall keep a Discharge Cock to each Still.

XXIII. And be it further enacted, That there shall be a Discharge Cock fixed to every Still kept for the making or distilling of Spirits in the Distillery of every Distiller licensed under this Act, and such Discharge Cock shall not be more than Three Feet distant from the Body of such Still, and shall be firmly attached thereto by a straight Metal Pipe, and there shall be One other Pipe, at least Three Feet long, and of such Shape as the Supervisor or Surveyor of Excise shall direct, firmly attached to the Mouth or Discharge End of such Cock, in which last-mentioned Pipe there shall be placed or fixed a Valve, in such Manner and Form as such Supervisor or Surveyor shall direct, for the Purpose of preventing the Introduction of any Liquor into such Still through such Discharge Cock; and such Discharge Cock and the Pipe containing such Valve shall be so fixed and placed as that the Officers of Excise may at all Times have free and convenient Access to the same; and if any Distiller shall have or keep any Still to which there shall not be a Discharge Cock attached, in the Manner herein directed, or if there shall not be attached to the Mouth or Discharge End of the Discharge Cock of such Still such Pipe and Valve as are herein prescribed and directed, then and in each and every such Case such Distiller shall forfeit the Sum of Fifty Pounds. Penalty 50*l.*

Distillers shall make Holes or Openings in the Breast of their Stills not less than Two Inches in Diameter, through which Officers may take Samples.

XXIV. And be it further enacted, That in the Breast of every Still used in the Distillery of any Distiller licensed under this Act, there shall be a Hole or Opening made, to the Intent that the Officers of Excise may be enabled to take Gauges and Samples at the Time and in the Manner required by this Act, and such Hole or Opening shall be not less than Two Inches in Diameter, and shall be contrived so that the Officers may take a Sample or Samples from the Still with a Phial to be drawn perpendicularly through the same, and also so that any such Still may be cleansed, subject to such Directions as the said Commissioners of Excise may think fit to give in that Behalf; and proper Locks and Fastenings shall be provided and maintained by the Supervisor of Excise for the District, at the Expence and Charge of every such Distiller, for properly and sufficiently locking and securing the said Hole or Opening, and for securing the Head of each and every Still, and the Furnace Door of each and every Still respectively used by such Distiller; and all such Locks and Fastenings shall be locked and sealed by the proper Officer of Excise: And if any Still shall be set up or used in the Distillery of any such Distiller, in the Breast whereof such Hole or Opening of the Size aforesaid shall not be made, or if any Distiller shall not observe any Directions which may be given by the Commissioners of Excise as aforesaid, or if such Locks and Fastenings shall not be paid for and maintained as aforesaid, or if the Officer shall be prevented or hindered by any Person in the Distillery of any such Distiller from affixing any Lock or Fastening as aforesaid, or if any of the Locks, Seals, and Fastenings as aforesaid shall be wilfully and injuriously opened, broken, or damaged, or if by any Means, Device, or

Penalty on Distiller not making such Holes or Openings, or not paying for and maintaining Fastenings for securing the same, or for securing the Still Heads

and Furnace Doors, or for opening or damaging any Lock or Fastening, &c.

of Contrivance whatsoever, any Furnace Door, or any Fastening on the Head of any Still, or on the Hole or Opening in the Breast of any Still in the Distillery of any such Distiller, shall be wilfully and injuriously opened by any such Distiller, or by any Person in the Employ or under the Command of such Distiller, at any Time after the same shall have been locked and secured by the Officer of Excise, every such Distiller shall for every such Offence or Neglect respectively forfeit and lose the Sum of Two hundred Pounds.

Penalty 200*l.*

There shall not be any Pipe or Opening in any Still, except as herein described.

XXV. And be it further enacted, That if in the Distillery of any Distiller licensed under this Act, or any Place adjoining to such Distillery, there shall be any Pipe or Conveyance whatever, leading to or from any Still for making or distilling Spirits, or any Opening whatever into or out of any such Still, other than such Pipes, Conveyances, and Openings as are prescribed by this Act, save and except such Air Valve or Conductor as shall be approved of by the Commissioners of Excise, or such Persons as they shall appoint, then and in every such Case such Distiller shall forfeit the Sum of Two hundred Pounds.

Penalty 200*l.*

The End of the Worm of each Still shall be inclosed and secured, and the Spirits run into a close Safe.

XXVI. And be it further enacted, That the End of every Worm belonging to every Still in the Distillery of every Distiller licensed under this Act, shall be inclosed and secured at the Expence of such Distiller, in such Manner and by such Mechanism and Means as the Commissioners of Excise or any Two of them shall by Order in Writing from Time to Time direct, and shall for that Purpose provide; and that all Spirits, Low Wines, and Feints from Time to Time running from the End of such Worm, shall run from thence into a Safe inclosed and secured as aforesaid, and shall be conveyed directly, and by such a Pipe as shall be directed as aforesaid, open externally to the Inspection of the Officers for its whole Length from such Safe into the Spirits Receiver, or Low Wines or Feints Receiver or Receivers respectively, as the Case may be, of such Distiller; and if upon Demand by the proper Supervisor or Surveyor, the End of every such Worm in the Distillery of such Distiller shall not be inclosed and secured at the Expence of such Distiller, by such Mechanism and Means as shall be so directed and provided as aforesaid; or if the whole of the Spirits, Low Wines, and Feints coming from any such Worm, shall not be run into such Safe so inclosed and secured as aforesaid; or if such Spirits, Low Wines, and Feints respectively, and every Part thereof shall not be conveyed from such Safe into the Spirits Receiver or Low Wines or Feints Receiver or Receivers respectively, directly, and by such a Pipe as aforesaid, or if on the Demand of the proper Supervisor or Surveyor, all the Expences incurred by providing, and repairing, or altering such Mechanism and Means of inclosing the End of such Worm and Safe as aforesaid, shall not be paid by or on behalf of such Distiller to such Supervisor or Surveyor; or if such Mechanism and Means of inclosing the End of such Worm and Safe as aforesaid shall not be affixed and kept and preserved affixed as aforesaid; or if at any Time after the End of any such Worm and any such Safe are inclosed and secured as aforesaid, the Mechanism or Means by which the same shall be so inclosed and secured as afore-

said, or any Part thereof, shall be destroyed or injured; or if by any Art or Contrivance any Access shall be gained or had without Notice to, and except with the Knowledge and in the Presence of the Officer, to any Spirits, Low Wines, or Feints, from the Time of the Extraction or Distillation thereof, in any such Still, until the same have been taken Account of by the Officers in the proper Receiver or Receivers; or the Officers shall be in any Manner prevented from, or baffled or defeated in the taking a true Account of any Spirits, Low Wines, or Feints in any such Receiver or Receivers, then and in every such Case every such Distiller or other Person or Persons shall for every such Offence forfeit the Sum of Two hundred Pounds: Provided always, That if inclosing and securing the End of such Worm or Safe as aforesaid shall, upon Experiment, be found to injure the Quality of the Spirits run therefrom, it shall be lawful for the Lords Commissioners of His Majesty's Treasury, or any Three of them, upon Proof thereof made to their Satisfaction, to order and direct that no such Distiller as aforesaid shall be required to inclose any such Worm End or Safe as aforesaid.

Penalty 200*l.*

If inclosing the Worm be found prejudicial, Treasury may order Disuse of such close Safe.

XXVII. And be it further enacted, That every Distiller who shall be licensed under this Act shall provide and fix a proper Discharge Cock in every Fermenting Wash Back, through which Cock the Wash in such Wash Back shall from Time to Time be conveyed by a Main Pipe or Open Trough into the Jack Back, if any, or into the Wash Charger; and such Main Pipe or Trough shall be placed and fixed in such Manner that all Wash or Liquor put therein shall forthwith be discharged from thence into such Jack Back, or Wash Charger, as the Case may be, and not elsewhere; and there shall not be any other Pipe or Conveyance entering into or passing out of any such Wash Fermenting Back, except the Pipe for conveying Wort into such Fermenting Back from the Coolers, and except a Cock or Pipe at the Bottom of such Fermenting Back, for the Purpose only of carrying off the Water wherewith the same may have been cleansed; and if such Main Pipe or Trough shall not be placed and fixed as aforesaid, or if there shall be any other Pipe or Conveyance to or from any Fermenting Back, save as before excepted, then and in every such Case such Distiller shall forfeit the Sum of Two hundred Pounds.

Distiller shall keep a proper Discharge Cock in each Fermenting Wash Back.

Penalty 200*l.*

XXVIII. And be it further enacted, That every Distiller licensed under this Act shall, at his own Expence and Charge, provide, maintain, and keep the several Utensils, Cocks, Pumps, Pipes, and Troughs which are required by this Act, and shall also provide, maintain and keep, at the Expence and Charge of such Distiller, proper and sufficient Fastenings for securing the several Cocks, and for securing the Covers of or belonging to the Wash Charger, and intermediate Still Charger, if any, and to the Chargers and Receivers for Low Wines, Feints, and Spirits respectively, and also for securing the Pumps required for the Purposes of this Act; and it shall and may be lawful for the Officer of Excise in charge of the Distillery of any Distiller to lock, secure, and fasten the several Cocks, Covers, Pumps, Pipes and other Utensils, for which Fastenings are required to be provided as aforesaid, and to keep the same and each and every of them so

Distiller shall provide all such proper Cocks, Pumps, and Fastenings, &c. at his own Expence.

locked, secured, and fastened at all Times, except when such Officer shall be required, under the Provisions of this Act, to attend and shall attend to open and unlock the same.

All such Cocks, Fastenings, &c. shall be kept and affixed to the Satisfaction of the Officer;

XXIX. And be it further enacted, That all such Cocks, Pumps, Fastenings, Pipes, Troughs, and other Utensils required or permitted or allowed by this Act, shall be made, placed, affixed and kept at the Expence of the Distiller, in proper Repair and Condition, to the Satisfaction of the Supervisor or Surveyor of Excise in charge of the Distillery of such Distiller, and shall from Time to Time be altered and repaired at the Expence of such Distiller, as such Officer shall require; and that the several Locks and Keys which shall be necessary for the locking and securing any Still, or any other Vessel or Utensil, shall be supplied by such Officer, at the Expence of such Distiller; and such Officer shall and may from Time to Time cause all and every or any such Locks and Keys to be altered, repaired, or renewed, as he may think fit and necessary for the Purposes of this Act, at the Expence of such Distiller; and if any Distiller shall not, at his own Expence and Charge, before he shall proceed to brew or distil, provide, maintain and keep, place and affix all such Coverings, Fastenings, Cocks, Pipes, Pumps, Troughs and Utensils, or any of them, to the Satisfaction of the proper Supervisor or Surveyor certified by such Supervisor or Surveyor in Writing, or shall not cause the same, or any of them, to be altered, amended, repaired or renewed, or shall not pay such Supervisor or Surveyor for any such Locks or Keys as such Supervisor or Surveyor shall supply, alter, amend, repair, or renew for the Purposes aforesaid; or if at any Time any such Cover, Fastening, Cock, Pipe, Pump, Lock or Key, shall be broken, damaged or injured; or if any Distiller or other Person, not being the proper Officer of Excise, shall open the same, or any of them, or shall make, procure or use, or cause to be made, procured, or used, any false or duplicate Key, or any Instrument for breaking or opening any such Cock, Lock, or Fastening; or if any Distiller shall, in the Construction of any such Cover, Fastening, Cock, Pump, Pipe, Lock or Key, cause or procure the same to be so made, or shall knowingly use the same when so made, as that the same, or any of them, may be employed, opened, or removed in the Absence of the proper Officer of Excise, so as to avoid or in any manner to defeat the Security intended to be given or provided by any of the Regulations of this Act, every such Distiller shall for each and every such Offence forfeit the Sum of Two hundred Pounds.

Penalty if Locks, &c. shall be broken or pamaged 200*l.*

Construction of Cocks required to be used in Distillery.

XXX. And be it further enacted, That every Cock required by this Act to be kept or used in the Distillery of any Distiller licensed under this Act, shall be made and constructed in the Manner hereinafter prescribed; that is to say, the Key of every such Cock shall have an open Eye or Hole in the Top Part thereof, of such Size as to be capable of receiving a Lever sufficient to turn such Key, at all Times when the Officers of Excise shall have occasion to turn the same; and such Cocks shall not have any Hole or Place of Discharge at any Part thereof, except at the Mouth only; and the Key of any such Cock shall not be rivetted or otherwise fastened, so as to

 prevent

prevent the Officer of Excise from conveniently taking out and examining such Key at all Times; and if any Cock required by this Act to be kept or used in the Distillery of any Distiller shall be made or constructed otherwise than as herein directed, the Distiller in whose Distillery such Cock shall be kept or used shall forfeit the Sum of Fifty Pounds. Penalty 50*l.*

XXXI. And be it further enacted, That at or near the Top of every Fermenting Wash Back, and at or near the Top of every fixed and entered Vessel for storing or keeping Spirits in the Distillery of any Distiller licensed under this Act, there shall be a Hole or Dipping Place, at which the Officer may conveniently take his Dip or Gauge; and a Plate of Brass or other Metal shall be fixed and shall always remain fixed at such Dipping Place, to secure the same from being worn or altered; and all such Backs and Vessels respectively shall be placed and kept in convenient Situations, and shall be at all Times easy of Access, for the more readily and effectually taking the Dip or Gauge thereof; and if in any such Back or Vessel in the Distillery of any such Distiller there shall not be such Hole or Dipping Place so constructed and secured as aforesaid, or if any such Back or Vessel shall not be placed and kept in a convenient Situation and easy of Access as aforesaid, then and in every such Case such Distiller shall forfeit the Sum of Fifty Pounds. Each Back and fixed Vessel for keeping Spirits shall have a Dipping Place constructed as herein. Penalty 50*l.*

XXXII. And be it further enacted, That every Distiller licensed under this Act shall cause to be legibly cut, branded, or painted on the Outside of both of the Heads or Ends of each rolling or moveable Cask used in the Distillery of such Distiller for keeping or delivering out Spirits, and shall at all Times keep thereon so cut, branded, or painted, the full and true Number of Gallons which every such Cask shall be capable of containing; and every such Cask which shall be found containing Spirits in any Distillery, without the full and true Number of Gallons which the same is capable of containing being so cut, branded, or painted thereon, together with the Spirits contained therein, shall be forfeited, and may be seized by any Officer of Excise. True Content to be painted on moveable Casks.

XXXIII. And be it further enacted, That every Distiller who shall be licensed under this Act shall paint, or cause to be legibly painted, and shall keep or cause to be kept so painted, upon some conspicuous Part of every Utensil intended to be used in the Distillery of such Distiller, and on the Outside of the Door of every Store Apartment and Place wherein any Part of the Business of such Distillery is to be carried on, or wherein any Materials for distilling Spirits, or any Spirits are to be kept or stored, separate Numbers relating to each and every such Utensil, Store, Apartment, and Place, in arithmetical Progression, beginning with Number One, together with the Name of such Utensil, Store, Apartment, or Place, according to the Purpose for which the same is intended to be used. Utensils and Stores shall be marked.

XXXIV. And be it further enacted, That before any Distiller licensed under this Act shall give any Notice of brewing or making any Wort or Wash, as is by this Act required, and also before such Distiller Before Proceeding to brew, Distiller to make Entry of the

several Utensils, Stores, &c.

Distiller shall commence to brew or make any Wort or Wash, such Distiller shall make Entry, by delivering or causing to be delivered to the proper Collector of Excise, or other Officer authorized to receive the same, an Account in Writing signed by such Distiller, to be entered and registered by such Collector or other Officer, setting forth the Name or Names, and Place or Places of Abode of any and every Person so licensed, and the Place where the Distillery of such Person or Persons is or shall be situate, and also setting forth a true Description of any and every Vessel and Utensil whatsoever, erected and intended to be used in such Distillery, and the Number of Gallons which each and every or any Still in such Distillery, together with the Head thereof, is capable of containing; and specifying fully and distinctly in every such Account the Purpose for which each Vessel and Utensil in such Distillery is intended to be used, and also an Account of the several Stores, Apartments, and Places wherein any Part of the Business of such Distillery is to be carried on, or wherein any Materials for making or brewing any Wash, or for distilling any Spirits, or in which any Spirits are to be kept or stored; and in such written Account every such Utensil, and also every such Store, Apartments, or Place shall be distinguished by the separate and distinct Number and Name relating thereto respectively, which shall have been painted thereon pursuant to the Provisions of this Act; and every such Account shall be in such Form, and shall contain such Particulars, as shall be from Time to Time directed and required or authorized by the Commissioners of Excise.

Distiller shall not enter any Utensil to be used for more than One Purpose.

XXXV. And be it further enacted, That it shall not be lawful for any Distiller licensed under this Act to set forth in the Account by this Act required to be signed and delivered, that any Still or Utensil mentioned therein is intended to be used for more than one Purpose respectively, except as herein-after provided; and every such Account, in which any Still or other Utensil shall be described as intended to be used for Two or more Purposes (except as aforesaid), shall in respect to such Still or Utensil be deemed and taken to be void, and such Distiller shall in every such Case forfeit the Sum of Two hundred Pounds: Provided always, that nothing herein contained shall extend to inflict any such Penalty on any Distiller in whose Distillery One Still and no more shall be kept and used, on account of such Distiller entering or making use of such Still for the Distillation of Wash, and also for the Distillation of Low Wines and Feints; and that it shall be lawful for any Distiller from Time to Time, on giving Six Days Notice to the Surveyor or Supervisor of the Intention of such Distiller so to do, to make use of any Still which shall have been entered as a Wash Still in the distilling of Low Wines or Feints, or to make use of any Still which shall have been entered as a Low Wines Still in the distilling of any Wash, any thing in this Act contained to the contrary in anywise notwithstanding.

Except where there is only One Still used for distilling Wash and Low Wines.

Drawing or Description shall be given showing the Course of

XXXVI. And be it further enacted, That together with every such Account there shall be delivered a Drawing or Drawings, or Description or Descriptions, distinctly shewing the Course, Direction, Construction, and Use of all fixed Pipes to be used in the Distillery

respecting which such Account shall be delivered, and of all and every Branch and Branches thereof, and of all and every Cock and Cocks therein, together with every Place, Vessel, or Utensil from or to or with which any such Pipe shall lead or communicate; and every Pipe to be used in such Distillery shall be painted as hereinafter mentioned; that is to say, every Pipe for the Conveyance of Wort or Wash shall be painted of a Red Colour, every Pipe for the Conveyance of Low Wines or Feints shall be painted Blue, every Pipe for the Conveyance of Spirits shall be painted Black, and every Pipe for the Conveyance of Water shall be painted White; and if any Pipe shall be used in the Distillery of any Distiller, not set forth, or for any other Purpose than shall be set forth, or which shall not be painted as herein directed, or which shall be painted otherwise than is herein directed, such Distiller shall forfeit the Sum of Fifty Pounds. every fixed Pipe in Distillery. Penalty 50*l.*

XXXVII. And be it further enacted, That if in the Distillery of any Distiller licensed under this Act any Still, or any Vessel or Utensil whatever, shall at any Time be used or applied for or to any Purpose connected with the Process of Distillation, or for carrying on any Part of such Process; or if any fixed Cask for storing Spirits shall at any Time be used in such Distillery, or if any Store, Apartment, or Place shall be used for the carrying on any Part of the Process of Distillation, or for the keeping or storing of any Spirits, or any Materials for distilling Spirits, which Still, Vessel, Utensil, Cask, Store, Apartment, or Place shall not have been set forth, or shall not have been numbered as set forth, or shall be in any other Place than shall be set forth, or shall be used or applied for or to any other Purpose than shall be set forth, or shall not in all respects correspond with the Representation thereof, as set forth in the Account by this Act required to be signed and delivered by such Distiller, then and in every or any such Case such Distiller shall forfeit the Sum of Five hundred Pounds; and every such Still, Vessel, or other Utensil or Cask, and all Spirits or Materials for distilling Spirits which shall or may be contained in any such Still, Vessel, Utensil, or Cask, or which shall or may be found in any such Store, Apartment, or Place, shall be forfeited and may be seized by any Officer of Excise. Penalty on Distiller having any Utensil or Place not entered, 500*l.* &c.

XXXVIII. Provided always, and be it enacted, That it shall and may be lawful for the Commissioners of Excise, by any Instrument in Writing under the Hands of Two or more of them, to permit and allow any licensed Distiller, working under the Regulations of any Act or Acts in force prior to the passing of this Act, to keep or use such of the Vessels, Pipes, Cocks, or other Utensils already fixed or used in the Distillery of such Distiller as shall in the Judgment of such Commissioners be secure and adapted to the Purposes for which such Vessel, Pipes, Cocks, or other Utensils are respectively prescribed or required by this Act; and that no Distiller to whom such Permission shall be granted shall be liable to any of the Penalties imposed by this Act in respect of such Distiller keeping or using any such Vessels, Pipes, Cocks, or other Utensils so permitted, although the same may not be conformable with the Provisions of this Act, any thing herein-before contained to the contrary notwithstanding. Commissioners of Excise may authorize Distillers to use their present Utensils.

Penalty if Position or Size of any Vessel be altered without Notice, 200*l.*

XXXIX. And be it further enacted, That if the Situation or Position of any Still or other Vessel, Utensil, or Pipe in the Distillery of any Distiller licensed under this Act, shall be in any manner altered at any Time after such Entry, Drawing, or Description, as is by this Act required, shall have been made or given thereof; or if the Size of any Still, or other Vessel or Utensil, shall be in any manner altered at any Time after the proper Officer shall have ascertained the Capacity or Content thereof, unless on such Notice as is herein provided, then in each and every such Case such Distiller shall forfeit the Sum of Two hundred Pounds: Provided always, that it shall and may be lawful for such Distiller to alter the Size, Situation, or Position of any Still, Vessel, or other Utensil or Pipe in the Distillery of such Distiller, or to erect and set up any new Still or Stills or other Utensil in such Distillery, on giving Two Days Notice in Writing of such intended Alteration to the proper Officer, specifying the particular Still, Vessel, or Utensil, the Size, Situation, or Position of which is intended to be altered.

Penalty if Dipping Place of any Vessel be altered, 200*l.*

XL. And be it further enacted, That if the Dipping Hole or the Level of any Still, Back, Receiver, or other Vessel or Utensil in the Distillery of any Distiller licensed under this Act, shall be in any Manner altered, or if any Device or Contrivance whatever shall be used to deceive any Officer in taking any Dip or Gauge of any such Still, Back, Receiver, or other Vessel or Utensil, or to prevent any Officer from taking a true Account of the Quantity of Wort, Wash, Low Wines, Feints, or Spirits which may be contained in any such Still, Back, Receiver, or other Vessel or Utensil respectively, then in each and every such Case such Distiller shall forfeit the Sum of Two hundred Pounds.

Distiller shall brew and distil in alternate Periods only.

XLI. And for more effectually securing the Duties on Spirits granted by this Act, and regulating the Process of the Distillation of such Spirits; be it enacted, That in the Distillery of every Distiller licensed under this Act, the Periods of Brewing and Distilling shall be always alternate and distinct Periods; one to be called the Brewing Period, and the other the Distilling Period; and that no Wort, Wash, Low Wines, or Feints shall be distilled in any such Distillery, and that no Still in any such Distillery shall be made use of from the Commencement of any such Brewing Period, until Twelve Hours after the Expiration thereof, that is to say, from the Commencement of any Process of wetting, brewing, or mashing any Malt, Corn, or Grain, until Twelve Hours after every such Process shall have ceased; and all the Wort or Wash in such Distillery shall have been collected into the Fermenting Backs in such Distillery; and that no Malt or Corn or Grain shall be wetted, brewed, or mashed, nor shall any Wort or Wash be made or produced in any Distillery during any Distilling Period, that is to say, from the Commencement of the Distillation of any Wort or Wash in any Distillery until after all the Wort or Wash in such Distillery, and all the Low Wines or Feints in such Distillery, shall have been distilled into Spirits, save and except such Feints as shall have been produced by the last Charge of Low Wines which shall have been distilled; and until the several Furnace Doors of each and every Still in such Distillery shall have been locked and secured

by the proper Officer; and if at any Time during such Brewing Period, any Wort or Wash, or Low Wines or Feints, shall be distilled, or if any Still shall be made use of in the Distillery of any Distiller, or if at any Time during such Distilling Period any Malt or Corn or Grain shall be wetted, brewed, or mashed, or any Wort or Wash shall be made or produced in the Distillery of any such Distiller, then in each and every such Case such Distiller shall forfeit the Sum of Five hundred Pounds. Penalty 500*l.*

XLII. And be it further enacted, That after having made such Entry as is by this Act required, every Distiller licensed under this Act shall, before commencing to make or brew any Wort, and in like Manner every such Distiller who shall at any Time have discontinued making or brewing Wort for any longer Period than One Calendar Month, shall, before recommencing to make or brew any Wort, give Six Days Notice in Writing to the Supervisor or Surveyor, or Officer in charge of the Distillery of such Distiller, in which Notice shall be set forth the Day on which such Distiller intends to commence or recommence making or brewing Wort, as the Case may be; and if any Distiller shall commence, or after such Discontinuance shall recommence the brewing or making any Wort, or if any Wort or Wash shall be found in the Distillery of any such Distiller, who shall not have given such Notice as aforesaid, or at any Time before the Day set forth as aforesaid in such Notice, then and in each and every such Case all such Wort or Wash shall be forfeited, and such Distiller shall forfeit the Sum of Two hundred Pounds. Distiller shall give Six Days Notice of commencing or recommencing to brew. Penalty 200*l.*, &c.

XLIII. And be it further enacted, That every Distiller licensed under this Act shall from Time to Time, at least Six Hours before he shall mash or brew any Corn or Grain, deliver to the proper Officer of Excise a Notice in Writing, in which shall be set forth the Day and Hour when such Corn or Grain is to be mashed or brewed, and the true Number of Bushels, *Winchester* Measure, of such Corn or Grain, distinguishing the Species thereof, and whether malted or unmalted; and in case any Corn or Grain malted or unmalted shall be mashed or brewed in the Distillery of any Distiller, without such Notice having been given as aforesaid, such Distiller shall forfeit the Sum of Fifty Pounds; and it shall not be lawful for any such Distiller licensed under this Act to mix or cause to be mixed in any One Back or Vessel the Produce of Two or more different Brewings of Wort or Wash, or any Part thereof, on pain of forfeiting for every such Offence the Sum of Two hundred Pounds. Distiller shall give Notice of each brewing of Wort. Penalty 50*l.* The Produce of each brewing to be kept separate, on Penalty of 200*l.*

XLIV. And be it further enacted, That every Distiller, Six Days before commencing to make or brew any Wort, shall deliver a Notice in Writing to the Supervisor or Surveyor in charge of the Distillery of such Distiller, specifying the Gravity of the Wort or Wash intended to be made in the Distillery of such Distiller; and in any such Notice such Gravity so specified shall not be less than Thirty Degrees nor more than Eighty Degrees; and in case such Distiller shall at any Time, when no Wort or Wash shall be in the Distillery of such Distiller, such Time being at least One Calendar Month distant from the Date of any such Notice, be desirous of using Wort Distiller shall, Six Days before commencing to brew, give Notice of the Gravity of Worts intended to be used between 30 and 80 Degrees of Gravity.

Gravity may be charged on like Notice every Month.

Gravity ascertained by Allan's Saccharometer.

Wort of any other Gravity than shall have been specified in such Notice, but not being of a Gravity less than Thirty Degrees nor more than Eighty Degrees, such Distiller shall in like Manner deliver a Notice, specifying the Gravity of the Wort intended to be used in such Distillery, after the Day specified in such last-mentioned Notice; and the Instrument to be used, in order to ascertain the Gravity of such Wort or Wash, shall be the Instrument commonly called or known by the Name of *Allan's Saccharometer*, and all Wort and Wash shall for the Purposes of this Act be deemed, taken, and declared to be of the Gravity at which the said Saccharometer shall denote or indicate such Wort or Wash to be; and if any Wort or Wash shall be found in the Distillery of any Distiller who shall not have delivered such Notice in manner and in the respective Cases aforesaid, all such Wort or Wash shall be forfeited, and may be seized by any Officer of Excise; and if at any Time there shall be found in the Distillery of any Distiller, except in the Mash Tun or Wort Under-back in such Distillery, any Wort or Wash, the Gravity whereof shall exceed by more than Three Degrees the particular Gravity which shall have been so specified in any such Notice, then in every such Case such Distiller shall forfeit the Sum of Two hundred Pounds.

Penalty 200*l.*

Any Saccharometer prescribed by the Treasury may be used.

How Degrees shall be ascertained.

XLV. Provided always, and be it enacted, That any such Saccharometer may be used in the ascertaining the Gravity of Wort or Wash under this Act, as shall from Time to Time be prescribed for that Purpose by any Order or Writing under the Hands of the Commissioners of His Majesty's Treasury, or any Two of them; and that every Degree of Gravity, to be ascertained by *Allan's* Saccharometer, or by any other Saccharometer under the Provisions of this Act, shall be calculated in the following Manner; that is to say, that distilled Water being assumed as Unity, at the Temperature of Sixty Degrees by *Fahrenheit's* Thermometer, every Degree of such Gravity shall be correspondent to a Thousandth Part of the specific Gravity of such Water.

Distiller may erect a Wort Receiver and collect the Worts therein, and make Declaration of Quantity and Gravity, previous to such Worts being conveyed to Wash Back.

XLVI. And be it further enacted, That it shall be lawful for any Distiller licensed under this Act, to erect a Wort Receiver in the Distillery of such Distiller, and to collect in such Receiver all the Wort produced from any Brewing previous to such Wort being cooled to any Temperature less than One hundred Degrees by *Fahrenheit's* Thermometer; and such Distiller may in such Wort Receiver reduce or bring such Wort to the particular Gravity which shall have been specified in any such last-mentioned Notice; and such Distiller shall thereupon and forthwith, after such Wort shall have been so collected and reduced, deliver to the proper Officer in charge of the Distillery a Declaration in Writing, specifying the Quantity and Gravity of such Wort, and the particular Fermenting Back or Backs into which such Wort is to be conveyed; and such Wort shall be kept so collected in such Receiver for the Space of One Hour at least after such Declaration shall have been delivered, unless the Officer shall sooner have taken an Account of such Wort; and no Yeast, or Barm, or Bub, or other Matter for inducing or increasing Fermentation, shall be mixed with such Wort in such Receiver, nor in any other Vessel than in the Wash Fermenting Back; and if any untrue

Declaration of the Quantity or Gravity of such Wort so collected in such Receiver shall be made, or if such Wort so collected shall be of any lower Temperature than as aforesaid, or if any such Yeast, Barm, Bub, or other Matter for inducing or increasing Fermentation, shall be mixed with such Wort in such Receiver, then in every such Case such Distiller shall forfeit the Sum of Two hundred Pounds. Penalty 200*l.*

Penalty on Increase of Gravity of Wort, 200*l.*

XLVII. And be it further enacted, That if at any Time after such Declaration as aforesaid shall have been delivered, the Gravity of such Wort in any such Receiver or Fermenting Back shall be found to exceed the Gravity specified in such Declaration, or if the Quantity of Wort or Wash in the Fermenting Back or Backs specified in such Declaration shall be found to exceed by Five *per Centum* the Quantity of Wort mentioned in such Declaration as the Quantity collected in such Wort Receiver, then and in each and every such Case such Distiller shall forfeit the Sum of Two hundred Pounds: Provided always, that in ascertaining the Quantity of Wort in any such Receiver, the Officer shall make such Allowance for Expansion caused by the Heat of such Wort as shall and may be specified, prescribed, and allowed in any Table of the Expansion of Wort, to be from Time to Time prepared by or under the Direction of the Commissioners of Excise.

Allowance for Expansion of Wort by Heat.

Declaration shall be given of the Quantity and Gravity of the Wort when collected in Fermenting Back.

XLVIII. And be it further enacted, That whenever the Wort in the Distillery of any Distiller shall not be collected in such Wort Receiver, and the Quantity and Gravity of such Wort shall not be declared in manner aforesaid, all Wort intended to be run or conveyed into any Fermenting Back of any such Distiller shall be conveyed into and collected therein within the Space of Six Hours after the Running or Conveyance of such Wort shall have commenced, and the Distiller shall immediately and without Delay deliver to the proper Officer a Declaration in Writing, specifying the Number of the Back in which such Wort is contained, and the particular Gravity of such Wort, and also setting forth the Quantity thereof, by stating the Number of dry Inches; that is to say, the Number of Inches not occupied or wetted by the Wort, being the Space between the proper Dipping Place of such Back, and the Surface of the Wort therein; and no Bub, Yeast, or other Matter or Thing capable of causing Fermentation, shall be added to or mixed with the Wort, nor shall any Alteration whatever be made in the Quantity or Gravity of such Wort for the Space of Two Hours next after such Wort shall have been collected in such Fermenting Back, and after such Declaration shall have been given thereof as aforesaid, unless the proper Officer shall within such Two Hours have taken an Account of the Quantity and Gravity of such Wort; and if any Wort shall be conveyed into and collected in any Fermenting Back, in any other Manner than as is herein directed, or if such Declaration shall not be given as herein required, or if any untrue Declaration shall be given of the Quantity or Gravity of any such Wort, or if any such Yeast or other Matter or Thing shall be so added to or mixed with any Wort contrary thereto, then and in each and every such Case the Distiller shall forfeit the Sum of Two hundred Pounds. Penalty 200*l.*

Penalty if Wort or Wash shall be found to exceed in Gravity or Quantity.

XLIX. And be it further enacted, That if at any Time after any Officer of Excise shall have taken an Account of and ascertained the Gravity or Quantity of any Wort or Wash in any Fermenting Back in the Distillery of any Distiller licensed under this Act, any Wort shall be found in such Back, or if any Wash in Process of Fermentation shall be found in such Back, which shall exceed in Gravity the Wort or Wash in such Fermenting Back of which such Account had been taken, or which shall exceed in Quantity, by Five *per Centum* or more, the Wort or Wash in such Fermenting Back of which such Account had been previously taken, all such Wort or Wash in such Fermenting Back shall be considered as new Wort or Wash, and not included in any former Charge against such Distiller; and such Distiller shall be charged with Duty in respect of the whole Wort or Wash in such Back or Vessel, in like Manner as such Distiller is by this Act chargeable in respect of any Wort or Wash not before charged; and the Wort or Wash of which such Account had been previously taken in such Fermenting Back shall be deemed to be distilled or decreased, and the Distiller shall be charged for a Quantity of Spirits in respect of such Wort or Wash so deemed to be distilled or decreased, in like Manner as such Distiller is chargeable under this Act for any Wort or Wash actually distilled or decreased; and such Distiller shall also, for every such Offence, forfeit the Sum of Two hundred Pounds.

Penalty 200*l.*

Regulation for Distillers making Bub or other Composition for exciting Fermentation.

L. And be it further enacted, That every Distiller who shall intend to make or prepare the Composition called Bub, or any other Composition for inducing or increasing the Fermentation of any Wort or Wash, shall from Time to Time, at least Six Hours previous to the beginning to make or prepare any such Composition, give or cause to be given a Notice in Writing to the proper Officer in charge of the Distillery of such Distiller, specifying the Time when, and the particular Vessel or Vessels in which such Composition is to be made or prepared, and the particular Wash Fermenting Back into which the same is to be put, and also specifying the Quantity of such Composition, which Quantity shall not exceed the Proportion of Five Gallons for every One hundred Gallons of the Wort or Wash to which such Composition is to be added; and it shall not be lawful for any Distiller to have or use at any Time any such Composition of greater Gravity than the Gravity of the Wort which such Distiller shall at such Time be authorized to use under the Provisions of this Act; and if any such Composition shall be made or prepared in the Distillery of any Distiller contrary to the Directions herein-before prescribed, or if the Gravity of any such Composition shall be increased at any Time after the Officer shall have taken an Account thereof, or if the whole Quantity of such Composition shall not be conveyed into the particular Fermenting Wash Back specified in such Notice within Twenty-four Hours after the Time specified in such Notice for making such Composition, then and in each and every such Case the Distiller in whose Distillery any such Offence or Default shall be committed or made shall forfeit the Sum of Two hundred Pounds.

Penalty 200*l.*

Distiller shall declare before begin-

LI. And be it further enacted, That when the whole Wort or Wash brewed or made in any Distillery during any Brewing Period shall

shall be collected into the Fermenting Wash Backs in such Distillery, and before the Commencement of any Distilling Period, in the Distillery of such Distiller, and before any Still shall be made use of in such Distillery for the distilling of such Wort or Wash, a Declaration in Writing, by or on behalf of such Distiller, shall be delivered to the proper Officer, that the whole Wort and Wash in the Distillery of such Distiller is collected into the Fermenting Wash Backs in such Distillery; and thereupon it shall be lawful for the Officer in charge of such Distillery, at any Time not being less than Twelve Hours subsequent to the Delivery of such Declaration, and such Officer is hereby authorized and required to open any Still or Stills in such Distillery, by removing such Fastenings as prevent such Still or Stills from being used; and if any Still in the Distillery of any Distiller shall be made use of before such Declaration shall have been delivered as aforesaid, or if all the Wort and Wash in any such Distillery shall not be collected as stated in such Declaration, then and in every such Case such Distiller shall forfeit the Sum of Two hundred Pounds.

ning to distil, that all Wort and Wash is collected into Fermenting Backs.

Penalty 200*l.*

LII. And be it further enacted, That Eight Hours before any Wash shall be conveyed from any Fermenting Wash Back in the Distillery of any Distiller licensed under this Act, a Notice in Writing shall be given to the proper Officer, by or on behalf of such Distiller, in which shall be stated the Number of the Back in which such Wash is contained, and the Day and Hour when such Wash is to be removed; and such Officer shall attend at the Time specified in such Notice; and after he shall have locked the Charging Cock or Cocks of the Wash Still or Stills, he shall remove all such Fastenings as prevent the Conveyance of such Wash into the Wash Charger, and thereupon forthwith, and without Delay, all the Wash which shall be contained in such Fermenting Wash Back, or so much of such Wash as such Charger shall be capable of containing, shall be conveyed into such Charger, in manner prescribed by this Act; and such Officer, after having affixed and secured the Fastenings which he had so removed, shall unlock the Charging Cock or Cocks aforesaid; and if any Wash shall be removed before such Notice shall have been given, or shall be removed or conveyed from any other Fermenting Back, or at any other Time than shall have been mentioned in such Notice, or before the proper Officer shall have removed such Fastenings as before directed, such Distiller shall in each and every such Case forfeit the Sum of Two hundred Pounds.

Distiller to give Eight Hours Notice before moving Wash from Fermenting Back to Charging Back.

Penalty 200*l.*

LIII. And be it further enacted, That after any Wash shall have been removed from any Fermenting Back in any Distillery, it shall not be lawful to remove any Wash from any other Fermenting Back in such Distillery, until the whole Contents of such first mentioned Back shall have been conveyed into the Wash Still or Stills; and if any Wash shall be removed contrary hereto, the Distiller in whose Distillery such Offence shall be committed shall forfeit the Sum of Two hundred Pounds.

Penalty on removing Wash till the whole Contents of one Back shall be conveyed to the Still, 200*l.*

LIV. And be it further enacted, That Four Hours at least before any Low Wines, or Feints, or Spirits respectively shall be removed out

Notices to be given for removing Low

Wines, Feints, or Spirits from Receivers.

out of any of the respective Receivers of Low Wines, or Feints, or Spirits in the Distillery of any Distiller licensed under this Act, a Notice in Writing, specifying the Day and Hour when such Low Wines, or Feints, or Spirits respectively are to be removed out of such Receivers respectively, shall be given to the proper Officer by or in Behalf of such Distiller; and such Officer shall attend at the Time specified in such Notice; and after having taken an Account of the Quantity and Strength of such Low Wines, or Spirits, or Feints respectively, as the Case may be, such Officer shall remove the Fastenings of the Receivers containing such Low Wines, or Spirits, or Feints respectively, and forthwith and without Delay all the Low Wines or Feints which shall be in such Low Wines or Feints Receiver or Receivers shall be removed and conveyed into the Low Wines Charger, or such Part thereof as such Charger shall be capable of containing, and all the Spirits which shall be contained in such Spirits Receiver shall be removed and conveyed into the entered Spirit Store of such Distiller; and if any Low Wines, or Spirits, or Feints respectively shall be removed from any Receiver without such Notice, or at any other Time than shall have been specified in such Notice, or before the Officer shall have removed the Fastenings of such Receiver as herein directed; or if after such Officer shall have taken account of the Quantity and Strength of the Low Wines, or Feints, or Spirits respectively in any such Receiver, any other Low Wines, or Feints, or Spirits shall be conveyed into any such Receiver until the Whole of the Low Wines, or Feints, or Spirits of which such Account shall have been taken shall have been removed or conveyed from such Receiver, and the Fastenings thereof shall have been again secured by such Officer, then in each and every such Case the Distiller in whose Distillery such Offence shall be committed shall forfeit the Sum of Two hundred Pounds.

Penalty 200*l.*

Low Wines, Spirits, and Feints produced from the Wash in each Back, to be kept separate until account thereof shall be taken.

LV. And be it further enacted, That all the Low Wines produced by the Distillation of the Wash contained in each Fermenting Back, in the Distillery of any Distiller licensed under this Act, shall be collected and kept in the Low Wines Receiver or Receivers, separate and apart from and unmixed with any Low Wines produced by the Distillation of any Wash contained in any other Fermenting Back, or with any other Matter or Thing whatever, until an Account of the Quantity and Strength of such Low Wines so separately collected shall have been taken by the proper Officer; and all the Spirits and Feints produced by the Re-distillation of such Low Wines shall in like Manner be collected in the Spirits and Feints Receivers respectively, and kept therein separate and apart from and unmixed with any other Matter or Thing (save as is herein-after provided), until an Account of the Quantity and Strength of such Spirits and Feints respectively shall have been taken by the proper Officer; and if the whole Quantity of Low Wines which shall be produced by the Distillation of all the Wash contained in each Fermenting Back in the Distillery of any such Distiller shall not be collected in the Low Wines Receiver or Receivers, separate and apart and unmixed as aforesaid, or if all such Low Wines so collected shall not remain and be kept in such Receiver or Receivers until an Account of the Quantity and Strength of such Low Wines shall have been taken therein

by the proper Officer, or if all the Spirits and Feints respectively produced by the Re-distillation of such Low Wines shall not be so collected and kept separate as aforesaid (except as herein provided), until an Account of the Strength and Quantity of such Spirits and Feints respectively shall have been taken by such Officer as aforesaid, then and in every such Case every such Distiller shall forfeit the Sum of Two hundred Pounds: Provided always, that it shall and may be lawful to mix with any such Spirits and Feints respectively so collected in such Receiver or Receivers any Spirits, or any Feints respectively, which may have been produced from the Feints, if any, which shall have remained on hand after any previous Distillation. Penalty 200*l.*

LVI. And be it further enacted, That for and in respect of every One hundred Gallons of Wort or Wash which shall be brewed or made in the Distillery of any Distiller licensed under this Act, the Officer of Excise shall charge such Distiller with Duty for a Quantity of Spirits at the Rate of One Gallon of Proof Spirits for every Five Degrees of Gravity of such Wort or Wash which shall be attenuated; that is to say, for every Five Degrees of Difference between the original Gravity of such Wort or Wash, as declared by such Distiller pursuant to this Act, or as appearing on the first Account taken thereof in the Fermenting Back or Wort Receiver, and the decreased Gravity of such Wort or Wash, as appearing on the last Account thereof taken by the Officer previous to the Distillation thereof; and the Officer shall also charge at the same Rate and Proportion of Spirits for any lesser Quantity of such Wort or Wash, and for any such Difference of Gravity which shall be less than Five Degrees. Modes of charging Duty— 1st, By Percentage from Wash, according to the Attenuation of the Gravity thereof, One Gallon for every Five Degrees attenuated.

LVII. And be it further enacted, That when any Officer of Excise shall take an Account of the Quantity and Strength of the Low Wines or Spirits of the first Distillation which shall have been produced from the Distillation of the Wash contained in any Fermenting Back in the Distillery of any Distiller licensed under this Act, such Officer shall compute and ascertain the Quantity of Proof Spirits equivalent to such Low Wines, according to the Strength of such Low Wines or Spirits of the first Distillation as compared with Proof Spirits, and such Quantity of Proof Spirits shall be deemed and taken to have been distilled or produced from the Wash contained in such Back, and the Officer shall charge the Distiller with Duty on the Quantity of Proof Spirits so ascertained, after making an Allowance of Five *per Centum* on such Quantity. 2d, By the Produce, as appearing in Low Wines by Comparison of their Strength with Proof Spirits.

LVIII. And be it further enacted, That whenever any Officer of Excise shall take an Account of the Quantity and Strength of Spirits and Feints respectively which shall have been produced from the whole of the Low Wines distilled from the Wash contained in any Fermenting Back, together with any Feints which may have remained from any previous Re-distillation in the Distillery of any Distiller licensed under this Act, such Officer shall compute and ascertain the Quantity of Proof Spirits equivalent to such Spirits and Feints respectively, according to the Strength of such Spirits and Feints 3d, By the Produce on the Re-distillation of Low Wines into Spirits and Feints.

as compared with Proof Spirits, and shall deduct from the Quantity of Proof Spirits so ascertained a Quantity of Proof Spirits, computed and ascertained as aforesaid, equivalent to the Quantity of Feints, if any, which may have remained on hand after any such previous Re-distillation, and which may have been included in the Account of Spirits and Feints so taken as aforesaid; and after such Deduction the remaining Quantity of Proof Spirits so computed and ascertained shall be deemed and taken to have been distilled and produced from the Low Wines distilled from the Wash contained in such Fermenting Back, and the Officer shall charge the Distiller with Duty upon such last mentioned Quantity of Proof Spirits.

Wash to be charged from highest Gauge, without Allowance for Waste or Dregs.

LIX. And be it further enacted, That every Distiller shall, in respect of all Wort and Wash in the Distillery of such Distiller, be charged according to the highest Gauge of Quantity which shall at any Time be taken thereof, and according to the highest Amount of Gravity thereof at any Time ascertained by any Officer of Excise, without any Allowance for Waste, Bub, Dregs, Yeast or other Matter whatever; and when any Decrease shall take place in the Quantity of Wort and Wash in the Distillery of any Distiller, the Amount of such Decrease shall be deemed and taken to have been distilled by such Distiller, and such Distiller shall be charged with a Quantity of Spirits in proportion to the Decrease of any such Wort or Wash, according to the Directions of this Act.

If the Produce of Spirits from Wash shall exceed One Gallon and One-fifth of Proof Spirits per Centum of Wash for every Five Degrees of Attenuation, the Difference shall be deemed an "undue Excess."

LX. And be it further enacted, That whenever the Quantity of Spirits which shall be actually distilled or produced, or which under any of the Provisions of this Act shall be deemed to be distilled or produced from any Wort or Wash contained in any Fermenting Back, shall exceed the Rate of One Gallon and One-fifth Part of a Gallon of Proof Spirits from each and every One hundred Gallons of such Wort or Wash, for and in respect of every Five Degrees of Gravity of such Wort or Wash which shall be attenuated; that is to say, for every Five Degrees of Difference between the original Gravity of such Wort or Wash, as declared by such Distiller pursuant to this Act, or as appearing on the First Account taken thereof in the Fermenting Back, and the decreased Gravity of such Wort or Wash, as appearing by the last Account thereof, taken by the Officer previous to the Distillation thereof, then and in every such Case the Officer shall keep a distinct Account of every such excess Quantity, and shall set forth the same in his Book or Books, and in his Return or Charge against such Distiller under the Head of "Undue Excesses;" and in case the Quantity of Spirits charged upon any Distiller, during the Continuance of the Licence of such Distiller, exclusive of such undue Excesses as aforesaid, shall be less, in respect of every Hundred Gallons of Wash distilled or decreased in the Distillery of such Distiller, than after the Rate or in the Proportion of One Gallon of Proof Spirits of every Five Degrees of the Gravity of the Wort which such Distiller shall be authorized to make use of, pursuant to any Notice which shall have been given under this Act, then and in every such Case such Distiller shall be chargeable with the Quantity of Spirits which shall appear so deficient, and the Officer shall, within One Calendar Month next after the Expiration of such

If the Produce of Spirits from Wash distilled shall not amount (exclusive of undue Excesses) to One Gallon of Proof Spirits per Centum of Wash for every Five

Licence, make a Return and charge such Distiller with the Quantity of Spirits which shall appear so deficient; and such Distiller shall pay the Duty appearing by such Return to become due and payable within Ten Days next after such Return shall have been made, or shall for every Default forfeit Twenty Pounds, together with a Sum equal to double the Duty so returned and charged. Degrees of Gravity, Deficiency to be charged at the Expiration of Licence.

LXI. And be it further enacted, That all Spirits of the first Extraction, or which shall be produced by One Distillation of Wash, shall be deemed to be and shall be called Low Wines; and that all Spirits which shall be produced by the Re-distillation of Low Wines, or by any other Re-distillation, and which shall be conveyed into or kept in any Feints Receiver, shall be deemed Feints, for the Purposes of this Act. What shall be deemed Low Wines and Feints.

LXII. And be it further enacted, That the Officer in charge of the Distillery of any Distiller licensed under this Act, or any other Officer of Excise appointed or authorized so to do, shall from Time to Time, within Six Days after the End of every Distilling Period, make out and deliver to the Collector of Excise, or to such Person or Persons as the Commissioners of Excise shall appoint to receive the same, a Return or an Account of the Quantity of Spirits for which such Distiller shall from Time to Time be chargeable with Duty, and of the Duty payable thereon under this Act, from the Commencement of any Brewing Period to the End of the Distilling Period next following such Brewing Period; and any such Officer shall and may also make out and deliver any such Return or Account from Time to Time, and at any Time and for any Period, as shall be directed by the Commissioners of Excise, and every such Officer is hereby required in every such Return or Account to charge such Distiller, and such Officer shall charge such Distiller, according to such of the several Modes of charging prescribed by this Act as shall produce the highest Amount of Duty; and such Officer shall leave a true Copy of every such Return or Account, signed with his Name, and under his Hand, with every such Distiller, or at such Distillery, and the Return or Account of such Officer shall be a Charge on every such Distiller, and such Distiller shall pay the Duty appearing by such Return or Account to have become due and payable, within Six Days after such Return or Account shall be made, or shall for every Default forfeit Twenty Pounds, together with a Sum equal to double the Duty so returned and charged; and such Distiller shall not be allowed to controvert or dispute any Return or Charge of Duty made by any Officer, unless such Distiller shall have made and delivered at the Excise Office a true Account of the Quantity of Spirits by him distilled within every such Period, and shall have paid the Duty chargeable on such Quantity of Spirits, and in Default thereof, such Return or Account of the Officer as aforesaid shall be conclusive against such Distiller. Officer shall make a Return on the Distiller, who shall pay the Duty accordingly. Distiller shall not be at Liberty to dispute the Charge made by Officer, unless he has made his own Return and paid Duty.

LXIII. Provided always, and be it enacted, That the Payment by any Distiller of any Sum of Money less than the Amount of Duty appearing by the Return of the Officer to be payable by such Distiller shall not exempt such Distiller from the Payment of the Difference between the Payment of Duty by the Distiller's own Calculation shall not exempt

him from Payment of the Difference between the Officer's Return and the Distiller's Entry.

the Amount of Duty so appearing by such Return, and the Sum so paid by such Distiller, if such Distiller shall be by Law liable to the Payment of such Difference; and that if such Distiller shall not pay such Difference within Six Days next after such Return of such Officer, such Distiller shall for every such Default forfeit the Sum of Twenty Pounds, together with a Sum equal to double the Difference between the Amount of Duty so returned by such Officer, and the Sum so paid by such Distiller.

Stock Account of Proof Spirits to be kept by Officer.

LXIV. And be it further enacted, That the proper Officer of Excise shall keep an Account, by way of Debtor and Creditor, of the Stock of Spirits in the Distillery and Stores of every Distiller licensed under this Act, and shall in such Account credit such Stock with the full Quantity of Spirits computed at Hydrometer Proof, which shall be from Time to Time duly conveyed pursuant to this Act into such Stock from the Spirit Receiver in such Distillery, and shall debit such Stock with the full Quantity of Spirits computed at Hydrometer Proof, which shall be from Time to Time sent out of such Stock under legal Permit; and if at any Time the Quantity of such Spirits which shall be found in the Stock or Possession of any such Distiller shall be greater than the Quantity of Spirits which by the Stock Account so kept by such Officer ought to be in the Stock or Possession of such Distiller, all such excess Quantity of Spirits shall be forfeited and may be seized by any Officer of Excise, and every such Distiller shall forfeit the Sum of Ten Shillings for each and every Gallon of such excess Quantity of Spirits; and if at any Time the Quantity of Spirits in the Stock or Possession of any Distiller shall be less than the Quantity of Spirits which by the Stock Account kept by such Officer ought to be in the Stock or Possession of such Distiller, every such Distiller, whenever such Deficiency shall appear, shall forfeit the Sum of Ten Shillings for every Gallon of Spirits which shall be so deficient: Provided always, that no Distiller shall be liable to such Penalty in any Case where such Decrease shall not exceed Three *per Cent.*, and such Distiller shall prove that such Decrease did not result from any Fraud practised or intended.

Penalty for Increase or Decrease in such Stock.

Officer shall not grant Permit for the Removal of Spirits out of Distillery, except to Warehouse, until Collector's Receipt for the Duty shall be produced to him.

LXV. And be it further enacted, That it shall not be lawful for any Officer of Excise to grant any Permit for the Removal of any Spirits from the Stock of any Distiller licensed under this Act, except for such Spirits as shall be sent or delivered into Warehouse pursuant to the Provisions of this Act, unless such Distiller shall produce to such Officer the Receipt of the Collector of Excise for the Duty on such Spirits, nor unless such Distiller shall suffer such Officer to endorse on such Receipt the Quantity of Spirits for which such Permit is required, and the Date of such Permit; and every such Officer is hereby required to make such Endorsement accordingly.

Distillers may warehouse Spirits, without Payment of Duty, under the Directions of this Act.

LXVI. And be it further enacted, That it shall and may be lawful for every Distiller or Maker of Spirits in *Scotland* and *Ireland* respectively, licensed under this Act, to warehouse any Spirits distilled in the Distillery of such Distiller, without Payment of the Duty of Excise chargeable thereon according to the Provisions of this Act, and under and subject to such Rules and Regulations as the Commissioners

missioners of Excise or any Two of them shall from Time to Time direct or order, in any Warehouse provided or approved of by the Commissioners of Excise: Provided always, that it shall not be lawful so to warehouse any Spirits of any Strength other than the respective Strengths of Twenty-five *per Centum* over Proof, or Eleven *per Centum* over Proof, as denoted by the Hydrometer called *Sykes*'s Hydrometer, and that all such Spirits shall be contained in Casks of not less than One hundred Gallons Content each; and that there be marked on each End of every Cask, in Letters or Figures legibly painted, cut, or branded thereon, the Number of Gallons of Spirits contained therein at the Time of the sending of such Spirits out of the Distillery for the Removal thereof to the Warehouse.

Strength of Spirits warehoused to be either 25, or 11, over Proof

The Quantity and Strength of the Spirits marked on the Cask.

LXVII. And be it further enacted, That when and as often as any Distiller licensed under this Act shall intend to warehouse Spirits, he shall give Two Days Notice in Writing to the Officer or Officers of Excise in charge of the Distillery of such Distiller, and also to the Excise Storekeeper in charge of such Warehouse, of such his Intention, in which Notice shall be set forth the Mark, Number, and Content in Gallons of each Cask which such Distiller intends to warehouse, and the Day and Hour of the Day on which such Distiller intends to commence the Removal of such Spirits out of the Store of such Distiller to the Warehouse: Provided always, that no Removal of any Spirits for such Purpose shall be allowed without a Permit according to Law; and no such Removal shall take place except upon the Day mentioned in such Notice as aforesaid, nor upon any Excise Office Holiday, nor shall commence at any Time of the Day before the Hour of Nine in the Forenoon or after the Hour of Two in the Afternoon.

Distiller shall give Notice of his Intention to warehouse Spirits, and none shall be removed into Warehouse without a Permit.

LXVIII. Provided always, and be it further enacted, That it shall be lawful for any Officer in charge of the Distillery of any Distiller to refuse to grant any Permit or Permits for the Removal from the Store in such Distillery to the Warehouse of any greater Quantity of Spirits than such Distiller shall have become chargeable with during such Part of the Distilling Period in which such Spirits shall be distilled as shall have elapsed previous to the requiring such Permit.

Officer may refuse Permits for warehousing a greater Quantity of Spirits than the Distiller is chargeable with.

LXIX. And be it further enacted, That the Officer of Excise to whom any such Notice shall have been given shall attend at the Spirit Stores of every such Distiller at the Time mentioned as aforesaid in such Notice; and such Officer shall ascertain the Quantities and Strengths of all such Spirits as shall be sent out of such Stores, and shall compare the Marks and Numbers on the several Casks in which such Spirits shall be contained with the Marks and Numbers described and set forth in the Notice for the warehousing of such Spirits; and every such Officer shall continue in such Stores until the whole of the Spirits, of which such Notice shall be given, shall be removed out of the Stores of such Distiller, under Permit as aforesaid; and immediately after the Removal of such Spirits, such Officer shall take Stock on such Distiller, and set forth in the Stock Book the Decrease occasioned by the Removal of all such Spirits.

Officers shall attend Removal of Spirits, and take Stock of Distiller.

Storekeeper shall take account, and give Receipts for Spirits warehoused.

LXX. And be it further enacted, That immediately on the Arrival of such Spirits under Permit as aforesaid, at the Warehouse, the proper Officer shall gauge and take an Account of the Contents of every Cask, and the Strength of the Spirits contained therein, and shall enter an Account thereof in a Book to be by him kept for that Purpose; and thereupon the Storekeeper shall receive the same without Delay into the Warehouse, and shall deliver to the Distiller, or Person requiring the same for the Use of such Distiller, a Receipt for such Spirits, specifying the Number of the different Casks, with their Gauge, and the Quantity and Strength of the Spirits contained in them, with the Day of the Month and Year when such Spirits were warehoused, and any Mark which may have been put on such Casks by such Distiller, for distinguishing the Spirits to be his Property.

Such Receipt shall be delivered by Distiller to the Officer who shall give Credit for the same in the Charge against Distiller.

LXXI. And be it further enacted, That such Receipt shall be delivered over within a reasonable Time by every such Distiller to the Officer in charge of the Distillery of such Distiller, and such Officer shall immediately give to such Distiller a Copy thereof, signed by such Officer; and upon the Delivery of such Receipt, and not before, it shall be lawful for such Officer to deduct from the Number of Gallons of Spirits with which such Distiller shall then be charged or chargeable with Duty, the Number of Gallons so warehoused, and to return the Charge of Duty against the Distiller to the Collector of Excise for the remaining Number of Gallons, which shall be a Charge against such Distiller accordingly; and every such Officer shall annex to such Return the Storekeeper's Receipt as his Voucher for having made such Deduction as aforesaid.

Spirits may be taken out for Home Consumption in Quantities not less than the Content of original Cask, on Payment of Duty.

LXXII. And be it further enacted, That if any Distiller warehousing Spirits, or other Proprietor thereof, shall desire to take out the same for Home Consumption, or any Quantity thereof, not being less than the Quantity of Spirits contained in one of the Casks in which such Spirits shall have been warehoused, it shall and may be lawful for such Distiller or Proprietor so to do, on paying to the Collector of Excise for the District the full Amount of the Duty of Excise on Spirits payable in respect of such Spirits, for the Quantity which each and every such Cask to be taken out contained at the Time of the same being warehoused; and upon Production of the Collector's Receipt for such Duty to the Storekeeper, it shall be lawful for him to discharge the Cask or Casks mentioned in the Collector's Receipt, and to deliver a Permit for the Conveyance of the same to the Distiller or Proprietor thereof, or to such Place as such Distiller or Proprietor shall direct or require.

Notice by Distillers of taking Spirits out of Warehouse for Exportation.

LXXIII. And be it further enacted, That so often as any Distiller warehousing Spirits, or any Proprietor of such Spirits so warehoused, shall be desirous of shipping for Exportation any Quantity of such Spirits, such Distiller or Proprietor shall deliver to the Storekeeper, Two Days at least before the Time when he intends to ship such Spirits, a Note in Writing, requiring such Storekeeper to deliver such Casks as such Person may intend to export, specifying the Number of Casks and the Quantity of Spirits intended to be shipped, as set forth

in the Receipts which shall have been so given to such Distiller by the Storekeeper, and mentioning the Time when such Distiller or Proprietor purposes to ship such Spirits, and the Name and Destination of the Ship or Vessel, and the Name of the Master of such Ship or Vessel in which such Spirits are intended to be exported; and it shall be lawful for the Officer attending the Warehouse from which such Spirits are to be taken, before the Delivery thereof from such Warehouse, to mark every Cask of such Spirits with such Mark as the said Commissioners of Excise, or any Two of them, shall direct; and if any Spirits shall, after having been received into the Warehouse, and before their actual Exportation, be altered in Quality, Quantity, or Strength, except by Decrease occasioned by Leakage, Waste, or Accident, all such Spirits and the Casks containing the same shall be forfeited, and may be seized by any Officer of Excise.

Forfeiture of Spirits if altered in Strength or Quantity while warehoused.

LXXIV. And be it further enacted, That before any such Spirits shall be delivered out of any such Warehouse for Exportation, the Distiller or Proprietor intending to export the same shall, with One or more sufficient Surety or Sureties, give Bond to His Majesty, His Heirs and Successors, in Double the Value of such Spirits, and of the Excise Duty which would be due and payable thereon if such Spirits were taken out for Home Consumption; which Bond the Collector of Excise or other proper Officer is hereby authorized and required to take, conditioned that such Spirits shall, the Danger of the Seas or Enemies excepted, be exported to and landed at such Port as shall be specified in such Bond, without Alteration in Quality or Quantity, except what may be occasioned by Leakage, Waste, or Accident, and shall not be landed in any other Place, nor relanded in the Country in which the same has been shipped for Exportation; and such Collector of Excise or other Officer shall sign and give to such Distiller or Proprietor a Certificate of such Bond having been entered into: Provided always, that no other or further Bond shall be required from or executed by such Distiller or Proprietor, conditioned as aforesaid; any Law or Usage to the contrary notwithstanding.

Bond of Distiller on Exportation.

Certificate thereof by Collector.

LXXV. And be it further enacted, That upon the Distiller or Proprietor of such Spirits, or some Person on behalf of such Distiller or Proprietor, producing to the Storekeeper of the Warehouse the Certificate from the Collector, or other Officer as aforesaid, that such Bond and Security hath been given, the Storekeeper shall deliver such Spirits as shall be mentioned in such Certificate to be exported; and such Storekeeper shall cause the said Spirits to be sent to the Quay where the Ship or Vessel shall be stationed, there to be delivered into the Custody of the Shipping Officer of the Customs or Excise on such Quay, and shall at the same Time grant a Permit for the Quantity so sent, in which Permit shall be also mentioned the Date when the Spirits were warehoused, and such other Particulars as the Commissioners of Excise, or any Two of them, shall direct and appoint; and all such Spirits shall remain in the Care and Custody of the Shipping Officer on the Quay, until shipped or exported; and that no such Removal shall take place on any Excise Office or Custom House Holiday, or commence at any Time of the Day before the Hour of Nine in the Forenoon, or after the Hour of Two in the Afternoon;

On Production of Collector's Certificate of bonding, Storekeeper shall send the Spirits on board with a Permit.

Afternoon; and all such Spirits shall be shipped in the same Casks in which they were originally warehoused, with the Marks, Numbers, and Notes of the Content painted or branded or cut thereon, except in Cases of damaged or leaky Casks, which may be changed with the Leave of any Commissioner of Excise, or of the Surveyor or Supervisor of the District, and like Marks, Number, and Notes shall be painted or branded or cut on the Head of each new Cask, as had been painted or branded or cut on the leaky or damaged Casks; and all such Spirits shall be shipped only in such Vessels as by Law Spirits distilled in *Scotland* or *Ireland* respectively may be shipped for Exportation, subject to all Regulations, Forfeitures, and Penalties, in respect of relanding or unshipping the same, as are or may be contained in any Act or Acts respecting Spirits shipped from *Scotland* or *Ireland* respectively for Exportation to *Great Britain* or elsewhere, and as are not contrary to the Provisions of this Act.

Warehoused Spirits may be shipped as Stores without Payment of Duty.

LXXVI. And be it further enacted, That it shall and may be lawful to deliver from Warehouse any Spirits for the Purpose of being shipped as Stores, and of being consumed upon the Outward and Homeward Voyage to or from Parts beyond the Seas, without Payment of the Duty of Excise, subject nevertheless to the Conditions, Regulations, Restrictions, and Securities required by any Act or Acts of Parliament in force in *Great Britain* relating to the shipping of Rum as Stores.

Distiller may view and show his Spirits in Warehouses.

LXXVII. And be it further enacted, That it shall be lawful for the Distiller or Proprietor of any such Spirits so to be lodged in any Warehouse aforesaid, in the Presence of the Storekeeper, who is hereby required to attend at all reasonable Times for that Purpose, not oftener than Once in Twenty-four Hours, to view, examine, and show for Sale such Spirits, or any Part thereof, and to examine the State of the Casks, and to prevent Leakage or Drainage therein.

Spirits warehoused shall be charged Warehouse Rent, at 1*d.* per Forty Gallons per Week.

LXXVIII. And be it further enacted, That upon all Spirits which shall be warehoused in any Warehouse under the Provisions of this Act, whether such Spirits shall be taken out for Exportation or for Home Consumption, or for Removal from any one Warehouse to any other, under the Provisions of this Act, there shall be chargeable and charged and paid to the Collector of Excise, to the Use of His Majesty, His Heirs and Successors, Warehouse Rent, at the Rate of One Penny *British* Currency *per* Week for every Forty Gallons of such Spirits, and so in Proportion for any smaller Quantity; and such Rent shall be a Lien on such Spirits; and such Spirits shall not be delivered out of Warehouse until such Rent shall be paid, under and subject to such Rules and Regulations as the Commissioners of Excise, or any Two of them, shall or may from Time to Time direct or appoint.

Ullage Casks may be filled up in Warehouse.

LXXIX. And be it further enacted, That it shall and may be lawful for any Distiller or other Proprietor of Spirits warehoused under the Provisions of this Act, to cause any Cask or Casks of Spirits belonging to such Distiller or Proprietor, and which such Distiller or Pro-

prietor shall require to be delivered out pursuant to the Provisions of this Act, to be filled (in the Presence of the Storekeeper, or such other Officer as the Commissioners of Excise or any Two of them shall appoint), from or out of any other Cask or Casks of Spirits belonging to such Distiller or Proprietor, and which shall then be in such Warehouse, upon such Distiller or Proprietor paying the Duty on the whole Quantity of Spirits contained in the Cask or Casks, the Contents of which shall be so intended to be used in filling; and in case any Part of the Contents of any such Cask shall remain after the filling up of any other Cask or Casks, the said Cask, Part of whose Contents shall have been so used in filling, shall be kept apart for the like Purpose again, or shall and may be delivered to the Distiller or Proprietor, if he shall require the same.

Warehoused Spirits may be removed from one Warehouse to another.

LXXX. And be it further enacted, That Spirits so warehoused may be removed at the Desire of the Distiller or Proprietor thereof, from the Warehouse at any one Place, to the like Warehouse at any other Place, under such Regulations as the Commissioners of Excise shall order in respect thereof.

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

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

Distiller shall not maintain any Action on account of Spirits destroyed in Warehouse by Fire, &c.

LXXXII. And be it further enacted, That in case any Spirits warehoused in any of His Majesty's Warehouses shall be destroyed by Fire, or the falling of such Warehouse or any Part thereof, it shall not be lawful for the Distiller, Proprietor, or other Person whatever, to claim or demand, or to maintain any Action or Suit against His Majesty, or against the Commissioners of Excise, or against any Officer or Person employed by or acting under the said Commission-

ers, for any Compensation or Damages for or on account or by reason of such Spirits having been destroyed in manner aforesaid; and no Duty shall be demanded or paid for any Spirits so destroyed as aforesaid.

Permits for the Removal of Spirits to or from any Warehouse under this Act, shall be granted under the Regulations of the Permit Laws.

LXXXIII. And be it further enacted, That every Permit which shall be granted for the Removal of any Spirits to or from any Warehouse under any of the Provisions of this Act, shall be granted and issued, obtained and used, under the Rules, Regulations, and Provisions of any Act or Acts of Parliament in force in *Scotland* or in *Ireland* for regulating the granting and issuing of Permits for the Removal or Conveyance of Exciseable Goods, or in any Act or Acts in any Manner relating to such Permits; and that all and every the Clauses, Provisions, Fines, Penalties, and Forfeitures inflicted or imposed by the said Acts, or any of them, shall extend and shall be construed to extend to, and shall be applied in the Execution of this Act, and to all and every Permit and Permits which shall be granted for the Removal of any Spirits under this Act, and to the Persons issuing, obtaining, or using the same, as fully and effectually to all Intents and Purposes as if the said Clauses, Provisions, Fines, Penalties, and Forfeitures were repeated and re-enacted in this Act, and as if the said Clauses, Provisions, Fines, Penalties, and Forfeitures had been applied in the said Acts to Spirits warehoused without Payment of Duty.

Spirits heretofore warehoused may be taken out of Warehouse.

LXXXIV. Provided always, and be it enacted, That such warehoused Spirits may be taken out of any such Warehouse for Home Consumption, or for Exportation, at such Strength as the same might have been taken out if this Act had not been made; any thing in this or any other Act or Acts to the contrary notwithstanding.

Spirits warehoused in Scotland under 3 G. 4. c. 111. may be taken out of Warehouse for Home Consumption.

LXXXV. Provided always, and be it enacted, That when any Distiller in *Scotland* shall have warehoused or shall warehouse any Spirits without Payment of the Duty of Excise thereon, under the Regulations of the said recited Act of the last Session of Parliament, intituled *An Act to allow, until the Tenth Day of* November *One thousand eight hundred and twenty-four, the Exportation of Spirits distilled from Corn for Home Consumption in* Scotland, *to Parts beyond the Seas, without Payment of the Duty of Excise chargeable thereon*; it shall and may be lawful for such Distiller, at any Time after the passing of this Act, to take such Spirits out of such Warehouse for Home Consumption, on Payment of such Duties of Excise as shall be payable on such Spirits at the Time of taking the same out of Warehouse; and that from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, such Spirits as shall remain in such Warehouse may be taken out for Exportation, or for Home Consumption, under the Regulations of this Act.

Repeal of s. 14. of 54 G. 3. as to warehousing and reducing

LXXXVI. And be it further enacted, That so much of the said recited Act of the Fifty-fourth Year of His late Majesty's Reign, for regulating the Trade in Spirits between *Great Britain* and *Ireland*, as relates to putting into any Warehouse any Spirits imported from *Ireland* into *Great Britain*, or to the Reduction of the Strength of

such Spirits to the Strength of One to Ten over Hydrometer Proof, shall be and the same is hereby repealed, so far as relates to any Spirits to be imported from *Ireland* into *Scotland* at any Time after the Commencement of this Act.

Strength of Irish Spirits imported into Scotland.

LXXXVII. And be it further enacted, That all Spirits which shall have been warehoused under the Provisions of any Act or Acts for the warehousing of Spirits in *Scotland* and *Ireland* respectively in force immediately before the Commencement of this Act, shall and may remain warehoused under the Provisions of this Act; and that all such Spirits shall be subject to the Regulations in this Act contained, and shall be dealt with and disposed of to all Intents and Purposes as if the same had been warehoused under this Act.

Spirits warehoused under former Acts shall remain in Warehouse under the Provisions of this Act.

LXXXVIII. And be it further enacted, That from and after the Commencement of this Act, so much of an Act made in the Fifty-fifth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for the better collecting and securing the Duties on Spirits distilled in* Ireland, whereby it is enacted, that no Spirits made or distilled in *Ireland* shall be permitted or allowed to be secured in Warehouse in *Ireland* without Payment of the Duty of Excise payable in *Ireland* thereon, unless such Spirits shall be of the full Strength of One to Four, or Twenty-five *per Centum* over Hydrometer Proof, shall be and the same is hereby repealed; and that it shall and may be lawful for the Commissioners of Excise, or any Two of them, from Time to Time to make and issue such Rules and Regulations as to them shall seem fit and proper, for ascertaining the Strength of Spirits to be warehoused, and for the warehousing of Spirits, and for taking the same out of Warehouse; and that all such Rules and Regulations which shall be so made and issued by the Commissioners, or any Two of them, for such Purposes or any of them, shall be good, valid, and effectual to all Intents and Purposes whatsoever, as if the same had been hereby enacted; and such Rules and Regulations shall be obeyed accordingly.

55 G. 3. c. 111. s. 7. requiring warehoused Spirits to be 25 per Cent. over Proof, repealed.

Commissioners may make Regulations for ascertaining the Strength of warehoused Spirits, &c.

LXXXIX. And be it further enacted, That from and after the Commencement of this Act, it shall and may be lawful to export from *Scotland* to *Ireland* any Spirits distilled in *Scotland*, and which shall be warehoused under the Provisions of this Act; any thing in any Act or Acts to the contrary thereof in anywise notwithstanding.

Scotch Spirits may be exported to Ireland from Warehouse.

XC. And be it further enacted, That no Malt shall be removed or conveyed into the Mash Tun of any Distiller without a Mashing Permit, specifying the Time when the Malt mentioned therein is to be wetted or mashed, and if in *Scotland*, specifying whether such Malt is or is not made from Bear or Bigg; and if any Quantity of Malt, whether mashed or unmashed, or whether mixed or unmixed with any unmalted Corn or not, shall be found in the Mash Tun of any Distiller, and a Permit for removing the same into such Mash Tun shall not, on Demand of any Officer of Excise, be produced to such Officer, or if any Malt shall be wetted or mashed before the Time specified in such Permit, such Distiller shall, in each and every such Case, forfeit the Sum of Fifty Pounds: Provided always, that

Distiller shall not mash or brew any Malt without a Permit.

Penalty 50*l*.

no

no Mashing Permit shall at any Time be granted, except for Malt which shall be then in some Malt Store in or belonging to the Distillery of such Distiller.

Every Distiller shall use at least One Bushel of Malt for every Ten Gallons of Proof Spirits, or pay Duty on Deficiency.

XCI. And be it further enacted, That every Distiller licensed under this Act shall from Time to Time, within Three Days after the End of every Distilling Period, deliver to the proper Officer all the Mashing Permits which shall have been granted for Malt used in making the Wort or Wash distilled in the Distillery of such Distiller during such Period; and if the Quantity of Malt so used, as appearing by such Permits, shall be less than after the Rate of One Bushel of Malt for every Ten Gallons of Proof Spirits in respect of which such Distiller became chargeable during such Period, then and in such Case every such Distiller shall, for and in respect of every Bushel of Malt so appearing to be deficient, forfeit the Sum of Five Shillings: Provided always, that in case any such Distiller shall, within Six Days after the Expiration of such Period, pay to the proper Collector of Excise a Sum after the Rate of Two Shillings and Sixpence for every Bushel of Malt so deficient, then such Distiller shall not be proceeded against for such Penalty, and such Sum also paid shall be placed by such Collector to the Account of the Duties payable on Malt.

Penalty.

Allowance to Distiller on Spirits made from Malt only 1s. per Gallon of Proof Spirits.

XCII. And for the encouraging the Use of Malt in the making and distilling of Spirits in *Scotland* and *Ireland*, be it enacted, That every Distiller who shall, under the Regulations of this Act, distil Spirits from Worts or Wash brewed and made from malted Corn only, not being mixed with any unmalted Corn or Grain whatever, shall be entitled to an Allowance or Abatement of One Shilling for every Gallon of Proof Spirits, in respect of which such Distiller shall be charged with Duty under the Provisions of this Act, during the Time such Distiller shall use malted Corn only, as aforesaid; and every Distiller who shall intend to use in his Distillery Malt only, as aforesaid, and to claim the Allowance herein granted, shall, Six Days before he shall commence to brew or make any Wort or Wash, give Notice in Writing to the proper Officer in charge of such Distillery, in which Notice shall be stated, that such Distiller intends to use Malt only, not being mixed with any unmalted Corn or Grain whatever; and if at any Time after any such Notice shall have been given, any unmalted Corn or Grain, ground or bruised, mixed or unmixed with any Malt, shall be found in such Distillery, or in any Store, Mill, or other Premises thereto belonging; or if any Wort or Wash made of any Materials save and except Malt only, shall be found in the Distillery of such Distiller, or in any Store belonging to such Distillery; then in each and every such Case, such Distiller shall (except in the Case herein-after provided) forfeit the Sum of Two hundred Pounds, and shall not be entitled to such Allowance or Abatement of One Shilling *per* Gallon for or in respect of any Spirits with which such Distiller shall be charged, during the Continuance of the Licence of such Distiller.

Notice to be given by Distiller of his Intention to use such Malt only.

Penalty for using raw Grain after such Notice 200*l.* &c.

Distiller who shall use Malt only,

XCIII. And be it further enacted, That every Distiller who shall use Malt only, and shall claim the Allowance of One Shilling for every

every Gallon of Spirits granted by this Act, shall from Time to Time, at the End of every Distilling Period, deliver to the proper Officer an Account in Writing of the Number of Bushels of Malt actually used in making the Wort or Wash distilled during such Period, and stating how many Bushels of such Malt used in any Distillery in *Scotland* shall have been Malt made of Bear or Bigg, and how much of such Malt shall have been made from other Corn or Grain, or that no such Malt was made of Bear or Bigg, as the Case may truly be, together with the Mashing Permits for all such Malt respectively; and such Officer shall thereupon transmit such Account, and shall also make a Return in Writing, signed by such Officer, to the Collector of Excise, specifying the Number of Bushels of all such Malt so used, and the Quantity of Proof Spirits with which such Distiller shall have been charged in respect of such Wort or Wash; and every such Distiller, or the principal Manager of his, her, or their Distillery, shall make and subscribe a Declaration to the Truth of such Account, in the Form or to the Effect following:

and who shall claim the Allowance granted by this Act, shall deliver an Account of the Quantity of Malt used, together with Mashing Permits;

'I *A. B.* [Distiller, *or* principal Manager of the Distillery of *C. D. as the Case may be*] do solemnly declare, That within the Brewing Period commencing on the Day of and ending on the Day of both inclusive, there were actually received into my [*or*, the said *if verified by the Manager*] Distillery, situate at the Quantity of Bushels of Malt, and no more; [*and if in* Scotland, *add*, and that the Quantity of such Malt made of Bear or Bigg was Bushels, and no more; *or*, that no Part of such Malt was made from Bear or Bigg, *as the Case may be*]; and that within the said Period there were actually mashed and used in the said Distillery Bushels of Malt and no more; and that all such Malt so mashed and used was duly conveyed by Mashing Permits into the Mash Tun in the said Distillery; and that all the said Permits were fairly and legally obtained; and that all Duties of Excise on the Whole of the said Malt so received, mashed, or used, were duly paid; and that no unmalted Corn or Grain was mashed or used in the said Distillery during the said Period; and all this I swear, to the best of my Knowledge and Belief, and according to the best Information in my Power to obtain.'

and shall declare the Truth of such Account.

And if such Declaration shall be defective or untrue in any Particular, the Distiller by whom or on whose Behalf such Declaration shall be made shall forfeit the Sum of Two hundred Pounds.

XCIV. And be it further enacted, That it shall be lawful for the Collector of Excise who shall have received such Account, Permits, and Return as aforesaid, to pay or allow such Distiller, in such Manner as the Commissioners of Excise or any Two of them shall direct, a Sum after the Rate of One Shilling for every Gallon of Proof Spirits in respect of which such Distiller shall be charged during the Period comprised in such Account and Return: Provided always, that if the Quantity of Malt appearing by such Account or Return to have been mashed and used during such Period, shall be less than after the Rate of One Bushel of Malt for every Two Gallons of Proof Spirits so charged,

The Collector, on receiving such Account, shall pay the Allowance.

But if the Quantity of Malt used shall be less than after the Rate of

One Bushel for every Two Gallons of Proof Spirits charged, the Collector shall deduct from the Allowance 2s. 6d. per Bushel for every Bushel deficient.

charged, such Collector shall deduct from the Amount of such Allowance a Sum after the Rate of Two Shillings and Sixpence for every Bushel of Malt which shall be so deficient, and shall place the same to the Account of the Duties on Malt; and that in the ascertaining such Quantity of Malt used in any Distillery in *Scotland*, Thirty Bushels of Malt made of Bear or Bigg shall be calculated and taken as equivalent to Twenty-three Bushels and no more of Malt made of other Corn or Grain; such Proportion exactly equal to the Amount of Duty paid on Malt made of Bear or Bigg in *Scotland* compared with the Duty on Malt made of any other Corn or Grain: Provided also, that in case any such Distiller shall have been charged with or shall owe any Duty or Duties under this Act, or under any other Act or Acts, or shall be liable to the Payment of any Penalty or Penalties which may have been adjudged against such Distiller for any Offence against this Act, or against any other Act in force relating to the Revenue of Excise; it shall be lawful for such Collector from Time to Time to apply the Amount of every such Allowance, or a sufficient Part thereof, in Satisfaction of such Duty or Duties, Penalty or Penalties, or any of them.

If the Distiller shall owe Duties or Penalties, the same may be deducted from the Allowance.

So much of 1 & 2 G. 4. c. 82. as allows Drawback on Malt used by Distillers in Scotland, repealed.

XCV. And be it further enacted, That from and after the Commencement of this Act, so much of an Act passed in the First and Second Year of the Reign of His present Majesty, intituled *An Act for allowing to Distillers of Spirits for Home Consumption in* Scotland, *a Drawback of the Portion of the Duty on Malt used by them, and for the further Prevention of Smuggling of Spirits on the Borders of* Scotland *and* England, as grants or allows a Drawback of One Shilling to every Distiller of Spirits for Home Consumption in *Scotland*, for every Bushel of Malt used by such Distiller in the Distillation of such Spirits, shall be and the same is hereby repealed.

Rules and Regulations of 1 & 2 G. 4. c. 82. as to storing and depositing Malt by Distillers in Scotland, to be applied to Scotland under this Act, except as herein directed.

XCVI. And be it further enacted, That all and every the Clauses, Rules, Regulations, Provisions, Penalties, and Modes of Recovery, provided, mentioned, and contained in the said last recited Act, passed in the First and Second Years of His present Majesty's Reign, which relate to the storing of Malt by any Distiller, and which regulate the claiming, granting, and allowing the Drawback in the said Act mentioned, shall be applied and put in Practice in *Scotland*, for and in respect to the claiming and obtaining and granting the Allowance or Sum of One Shilling for every Gallon of Proof Spirits granted by this Act to any Distiller using in his Distillery malted Corn only, as fully and effectually to all Intents and Purposes whatsoever, as if all such Clauses, Rules, Regulations, Provisions, Penalties, and Forfeitures had been expressly repeated and re-enacted in this Act, except so far as the same are altered by this Act; and the said recited Act and this Act shall be construed together as One Act, to all Intents whatever, so far as the same are compatible or consistent with each other.

Distiller shall not sell Malt, and all Malt used in the Distillery

XCVII. And be it further enacted, That it shall not be lawful for any Distiller in *Scotland* or *Ireland*, licensed under this Act, to sell any Malt, nor to send out or deliver from any Distillery, Store, Mill, or other Premises belonging to such Distiller, any Malt to any Person

son whatever, nor to receive into any such Distillery, Store, Mill, or other Premises, any Malt in a ground or bruised State, from any Person whatever; and all Malt which shall be used in the Distillery of any such Distiller shall be ground or bruised in some Mill belonging to such Distiller, in or adjacent to the Distillery of such Distiller; and if any such Distiller shall sell any Malt, or if any Malt shall be sent out or delivered to any Person whatever, from any Distillery, Store, Mill, or other Premises belonging to any such Distiller, or if any Malt in a ground or bruised State shall be received from any Person whatever into any Distillery, Store, Mill, or Premises, or if any Malt which shall be used or intended to be used in the Distillery of any such Distiller shall be ground or bruised in any Mill not belonging to such Distiller, and not being in or adjacent to the Distillery of such Distiller, then in each and every such Case, such Distiller shall forfeit the Sum of Two hundred Pounds; and all Malt so sold, sent out, delivered, received, ground or bruised, contrary to the Directions of this Act, shall be forfeited, and may be seized by any Officer of Excise.

shall be ground there on Pain of Forfeiture.

XCVIII. And be it further enacted, That all Malt which shall have been ground or bruised pursuant to the Directions of this Act, in the Mill of any Distiller in *Scotland* licensed under this Act, shall either be conveyed directly from such Mill to the Mash Tun in the Distillery of such Distiller, or shall be again deposited and stored under the Lock of the Officer until such Mashing Permit, as in this Act is directed, shall from Time to Time be obtained for the Removal of such Malt into the Mash Tun in such Distillery.

Removal of Malt from Mill to Mash Tun in Scotland.

XCIX. Provided also, and be it enacted, That no Malt shall be deposited in any Room or Place under the Provisions of the said last recited Act, until a Receipt for the Payment of the Duty on such Malt, signed by the proper Collector of Excise, shall be produced to the Officer in whose Custody the same is to be deposited; and such Officer shall and is hereby required to indorse on every such Receipt the Quantity of Malt which shall be so deposited, and the Date of depositing the same.

No Malt to be deposited until the Duty shall have been paid.

C. Provided always, and be it enacted, That if any Distiller, who shall have given any such Notice of using malted Corn only as aforesaid, shall intend to commence or recommence to use unmalted Corn or Grain, or Malt mixed with unmalted Grain, at any Time when there shall not be any Wort or Wash in the Distillery of such Distiller, such Time being at least One Calendar Month distant from the Time such Distiller began to use Malt only under any such Notice, it shall be lawful for such Distiller, on giving Six Days previous Notice to the proper Officer, so to commence or recommence to use unmalted Grain; and such Distiller shall not thereafter be liable to any such Penalty aforesaid, or be entitled to any such Allowance: Provided also, that if any Distiller using unmalted Corn and Grain shall be desirous of commencing or recommencing to use malted Corn only as aforesaid, at any Time when there shall not be any Wort or Wash in the Distillery of such Distiller, such Time being at least One Calendar Month from the Time such Distiller shall have commenced or

Distiller using Malt only may commence using raw Grain at the Expiration of One Month, on giving Notice.

Distiller using raw Grain may commence using Malt only at the Expiration of a Month, on giving Notice.

or recommenced using unmalted Grain as aforesaid, it shall be lawful for such Distiller, on giving Six Days Notice as aforesaid, so to commence or recommence to use malted Corn only.

Commissioners may make Regulations for Payment of Allowances and for preventing Fraud.

CI. And be it further enacted, That it shall and may be lawful for the Commissioners of Excise, or any Two of them, from Time to Time to make such further and other Rules, Orders, and Regulations, with respect to obtaining and Payment of any Allowance or Sum of Money under this Act, and for the preventing of Frauds in claiming the same, as the said Commissioners, or any Two of them, shall think fitting or expedient; and all such Rules, Orders, and Regulations, when so made, shall be obeyed and complied with by all Persons claiming Payment of such Sums of Money or Allowance; and no such Sums of Money or Allowance shall be paid to any Person or Persons neglecting or refusing to comply with such Rules, Orders and Regulations, when the same shall be so made, or for or in respect of any Spirit made from any Malt not being cleaned or screened.

Spirits made entirely from Malt shall be warehoused separately, and shall not be exported to England, unless on Repayment of Allowance.

CII. Provided always, and be it enacted, That any Spirits which, under the Provisions in this Act contained, shall be made from Malt only, unmixed with any unmalted Corn or Grain, and on which the Allowance of One Shilling for every Gallon thereof shall be made in respect of the Duty on such Malt, shall be stored and deposited in some Store or Place separate and apart from any other Spirits which shall be warehoused under this Act, and subject to and under such Rules and Regulations as shall be made by the Commissioners of Excise with respect to such Spirits; and that no such Spirits so made from Malt only, and on which such Allowance of One Shilling *per* Gallon shall have been made, shall be taken out of any such Warehouse, Store, or Place for Exportation to *England*, until the Allowance so made shall have been repaid by the Proprietor or Exporter of such Spirits.

Distillers shall affix Board over Distillery Gate, importing they are licensed.

CIII. And be it further enacted, That every Distiller, who shall be licensed under this Act, shall cause to be painted on a Board, with Letters publicly visible and legible, at least Three Inches long, in White upon a Black Ground, the Name of such Distiller at full Length, and after such Name, the Words "Licensed Distiller;" and every such Distiller shall cause such Board to be affixed in some conspicuous Place on the Outside of the Front of the Distillery of such Distiller, over the Gate or Entrance Door thereto, not more than Three Feet from the Top of such Gate or Entrance Door; and every such Distiller shall preserve and keep up such Board so painted, during the Continuance of the Licence of such Distiller; and in default of affixing such Board, or keeping the same so affixed, every such Distiller shall for every such Offence forfeit the Sum of Twenty Pounds; and if any Person on or before whose House or other Place any Board or Sign shall be affixed or erected, importing that such Person is a Distiller, or exercises or carries on the Trade of a Distiller, or purporting that such Person is licensed so to do, shall not at the Time be duly licensed for such Purpose, which such Board or Sign shall so import, then and in every such Case every such Person shall forfeit the Sum of Twenty Pounds.

Penalty on unlicensed Persons affixing such Board 20*l.*

CIV. And

Officers empowered to enter Distilleries; and if obstructed, Penalty on Distiller 200*l.*

CIV. And be it further enacted, That it shall and may be lawful for any Officer of Excise, at all Times, as well by Night as by Day, to enter into every House, Distillery, Still House, Outhouse, Store, and Place whatsoever, of or belonging to or made use of by any Distiller licensed under this Act, and to gauge, measure, and take an Account of every Still, or other Vessel or Utensil of any Kind, of or belonging to or kept in the Distillery of any such Distiller, and to gauge and take an Account of the Quantity and Strength of all Spirits, Low Wines, and Feints, which shall be from Time to Time made or distilled, and of the Quantity and Gravity or Strength of all Wort, Wash, and Feints, which shall be from Time to Time made use of in the Distillery of such Distiller, and of all such Spirits and Materials for making or distilling of Spirits, as shall be in any House, Distillery, Store, or Place belonging to or made use of by such Distiller; and if any Officer of Excise, or his Assistants, shall be hindered, obstructed, or prevented by any Distiller, or by any Servant or Person acting in the Employment of such Distiller, from entering into any Distillery, or any House, Outhouse, Store, or other Place whatsoever, of or belonging to or made use of by such Distiller; or if any such Officer or his Assistants, having entered, shall be hindered, obstructed, or prevented from doing any Part of his Duty in the Execution of this Act; such Distiller shall for every such Offence respectively forfeit the Sum of Two hundred Pounds.

Distillers shall furnish Officer with Ladder and Lights on Penalty of 100*l.*

CV. And be it further enacted, That if, on Demand of any Officer of Excise, made in the Distillery of any Distiller licensed under this Act, strong, safe, and convenient Ladders shall not be provided and conveniently placed, of Length sufficient to enable such Officer to ascend to and examine and descend from any Vessel or Utensil in any such Distillery, or to gauge or ascertain the Content or Capacity of any Vessel or Utensil in such Distillery; or if any such Ladder shall not be fixed at or in any Part of such Vessel or Utensil where such Officer shall require; or if on any Visit made by any Officer of Excise, on Demand of such Officer, sufficient Lights and sufficient Aid or Assistance shall not be supplied for the Purpose of gauging or ascertaining the Content or Capacity of any Vessel or Utensil, or of searching for and gauging all the Stock on Hand in such Distillery, as well by Day as by Night; every Distiller, in whose Distillery any such Neglect or Offence shall take place, shall in any of the Cases aforesaid, for every such Offence, forfeit the Sum of One hundred Pounds.

Officer may order Water to be drawn off from the Worm Tub.

Penalty for Refusal, 100*l.*

CVI. And be it further enacted, That whenever any Officer of Excise shall require that the Water contained in any Worm Tub belonging to any Still in any Distillery of any Distiller, at any Time when such Still shall not be at Work, shall be drawn or run off, the same shall be drawn or run off accordingly; and if the Water shall not be so drawn or run off at the Request of such Officer, the Distiller in whose Distillery such Worm Tub shall be situate shall forfeit the Sum of One hundred Pounds; and it shall be lawful for such Officer to draw or run off such Water, or so much thereof as he shall think necessary.

Penalty on not giving Admission to Officer after declaring his Name and Business; and the Officers may break open Distillery, 100*l.*

CVII. And be it further enacted, That in case any Officer of Excise, after having demanded Admittance into the Distillery of any Distiller licensed under this Act, and having declared his Name and Business at the Gate or Entrance Door, or at any Window of such Distillery, shall not be admitted into such Distillery, such Distiller shall for every such Offence forfeit the Sum of One hundred Pounds; and if such Officer shall not obtain Admittance into such Distillery, after having so demanded such Admittance, it shall and may be lawful for such Officer and his Assistants at all Times, as well by Night as by Day, to break open and enter such Distillery.

Owners of Houses adjoining Distiller's shall admit Officers to search for Spirits, &c.

CVIII. And whereas Distillers have frequently made use of Places adjoining their own Houses or Distilleries, for the Purpose of clandestinely making, brewing, distilling, or concealing their Malt, Wash, Low Wines, or Spirits; for Remedy whereof, be it enacted, That if the Owner or Occupier of any House, Store, or other Place, adjoining to or in the Neighbourhood of the Dwelling House or Distillery of any Distiller licensed under this Act, or if any Servant of the Owner or Occupier of any such House or Place shall not, on Demand of any Officer of Excise, admit such Officer of Excise, or shall not allow him to enter and search such House, Store, or Place, for Malt, Wort, Wash, Low Wines, Feints, or Spirits, such Owner or Occupier of such House, Store, or other Place, shall in every such Case forfeit the Sum of Fifty Pounds.

Penalty 50*l.*

If no Person appears to the Officer to give him Entrance, House may be broken open.

CIX. And be it further enacted, That if no Person shall attend or appear in any such last-mentioned House, Store, or Place as aforesaid, to give Entrance to such Officer, it shall be lawful in the Day-time for such Officer and his Assistants, or in the Night-time for such Officer and his Assistants in the Presence of a Constable or other Peace Officer, who is hereby authorized and required to be aiding and assisting therein, to break open and enter such House, Store, or Place, and to make search therein for any Malt, Wort, Wash, Low Wines, Feints, and Spirits, which such Officer may have a probable or reasonable Cause to suspect to be fraudulently concealed therein: Provided always, that if upon Search no such Malt, Wort, Wash, Low Wines, Feints, or Spirits shall be found, such Officer shall repair all the Damages done, or shall make reasonable Satisfaction for the same to the Owner or Occupier of such House, Store, or Place.

Officers may break up Ground in Distillery to search for private Pipes, &c.

CX. And be it further enacted, That it shall and may be lawful to and for any Officer of Excise, by Night or by Day, to break up any Ground in any Part of the Distillery of any Distiller licensed under this Act, or any Ground near adjoining such Distillery, or any Wall, Partition, or other Place, to search for any Pipe or Cock, or any other private Conveyance or Utensil; and upon finding any such Pipe or Conveyance, to break up the Ground, House, Wall, or other Place through or into which such Pipe or other Conveyance shall lead; and to break up or cut any such Pipe, Cock, or other Conveyance; and to turn any Cock or Cocks; and to examine whether such Pipe or other Conveyance may or can convey any Wort, Wash, or other Liquor fit for Distillation, out of any

Back into another, or from any Back into any Still, or into any other Utensil or Place whatsoever.

Distiller shall not have Wort or Wash, &c. not made in his Distillery.

CXI. And be it further enacted, That it shall not be lawful for any Distiller licensed under this Act to receive or have in the Distillery of such Distiller, or in any Store thereto belonging, any Wort, Wash, or Low Wines or Feints whatever, which shall not have been brewed or made in the Distillery of such Distiller; and if any Distiller shall receive or have any Wort, Wash, Low Wines, or Feints, which shall not have been brewed or made in the Distillery of such Distiller, such Distiller shall for every such Offence forfeit the Sum of Two hundred Pounds, and all such Wort, Wash, Low Wines, and Feints shall be forfeited, and may be seized by any Officer of Excise.

Penalty 200*l.*, &c.

Distiller not to brew or distil on Sunday on Penalty of 50*l.*

CXII. And be it further enacted, That if any Malt, Corn, or Grain shall be brewed or mashed, or if any Still shall be made use of in the Distillery of any Distiller licensed under this Act, at any Time between the Hour of Eleven o'Clock in the Afternoon of any *Saturday*, and the Hour of One o'Clock in the Forenoon of the next succeeding *Monday*, such Distiller in each and every such Case shall forfeit the Sum of Fifty Pounds.

Minute or Survey Books shall be kept in Distilleries.

CXIII. And be it further enacted, That in the Distillery of every Distiller licensed under this Act there shall be safely kept such Minute or Survey Book as shall be delivered to such Distiller, or some Person on his Behalf, by the Supervisor, Surveyor, or other Officer in charge of such Distillery, in which Book it shall be lawful for any Officer, and every such Officer is required from Time to Time to make true Entries of the Times when such Officer shall visit such Distillery, and of all Particulars relative to the State and Condition of such Distillery, and of the Survey of such Officer in such Distillery; and in case any such Distiller, or the Person to whom any such Book shall be tendered as aforesaid by any Officer of Excise, shall refuse to receive the same; or if any Person employed in such Distillery shall tear, deface, obliterate, or alter such Book, or any Entry therein, or cause the same to be torn, defaced, obliterated, or altered, or shall make or cause to be made any Entry therein; or in case such Distiller, or any Person employed in such Distillery, shall at any Time, when required by any Officer of Excise, neglect or refuse to produce and deliver such Book; such Distiller shall for every such Offence forfeit the Sum of Two hundred Pounds.

Penalty 200*l.*

Notice Book to be kept by Distiller.

CXIV. And be it further enacted, That the Officer in charge of the Distillery of any Distiller licensed under this Act shall provide a Book, to be called a Notice Book, to be kept in such Distillery; and before any Notice or Declaration, by this Act required to be given and delivered, shall be so given or delivered, an Entry shall be made in such Book, stating the Particulars of all such Notices and Declarations; and every such Book shall be kept and preserved in such Distillery according to the Directions of the Officer in charge of such Distillery, and such Book shall at all Times on Demand be delivered to any Officer of Excise visiting such Distillery; and if any Distiller,

Distiller, or any Person on his Behalf, to whom any such Book shall be tendered, shall refuse to receive the same, or if the Particulars of all such Notices or Declarations respectively shall not be inserted in such Book, or if any untrue Entry shall be made therein, or if such Book or any Entry therein shall be defaced, obliterated, or altered by such Distiller, or by any Person employed in such Distillery, or if such Book shall not at any Time be delivered to any Officer of Excise on his demanding the same, then and in every such Case such Distiller shall forfeit the Sum of Two hundred Pounds.

Penalty 200*l.*

Notices under this Act not to be invalidated for want of Form, &c.

CXV. And be it further enacted, That any Notice or Declaration which shall be given or served by or on behalf of any Distiller licensed under this Act, upon any of the Persons upon whom the same ought to be given or served, shall, according to the true Intent and Meaning of such Notice or Declaration, be taken to be good and effectual as against such Distiller, although such Notice or Declaration shall not be in the Form, or shall not contain the several Particulars, or shall not be given or served on all the Persons, or within the Time or Times by this Act directed, prescribed, limited, and appointed for giving or serving the same; and upon the Trial of any Information, or on any other Proceeding relating to or in any manner touching or concerning any such Notice or Declaration, it shall not be competent to or for such Distiller to allege any Imperfection or Defect in any such Notice or Declaration, or in the giving or serving the same.

Collectors may distrain for Duties in Arrear.

CXVI. And be it further enacted, That in all Cases where any Duties payable by any Distiller licensed under this Act shall be unpaid at the Time or at any Time after the Time when such Duties are or shall be due and payable, it shall be lawful for the Collector of Excise, or other Officer in charge of the Collection of the Survey or District in which the Distillery of such Distiller shall be situate, by Warrant under the Hand and Seal of such Collector or other Officer respectively, to empower any Person or Persons to take and distrain all Spirits, and all Stills, Still Heads and Worms, and all Coppers and other Vessels, and all Utensils for distilling, and all Malt, Corn, Grain, and other Materials for distilling in any such Distillery, or in any Store or Place thereto belonging, or in the Use, Custody, or Possession of any such Distiller, or of any Person on his Behalf or in Trust for him, and also all or any Spirits which, having been warehoused by any such Distiller in any of His Majesty's Warehouses, shall be in any such Warehouse, and to cause the same to be sold by public Auction, giving Six Days previous Notice thereof; and if after the Payment of all Duties and Arrears of Duties due from such Distiller, and also the Duties on such Parts of the Spirits which shall have been so warehoused and distrained and sold as aforesaid, together with the Costs and Expences of such taking, distraining, and sale, there shall be any Surplus of the Produce arising from the Sale thereof, such Surplus shall be forthwith tendered and paid to such Distiller, or some lawful Agent or Representative of such Distiller: Provided always, that when any Spirits or Malt shall be so taken and distrained, it shall and may be lawful for such Distiller, or any lawful Agent or Representative of such Distiller, at any Time or Times before the Day

Day appointed for the Sale thereof, to obtain Permits for conveying all or any Part of such Spirits or Malt, upon paying to the Collector or other Officer in charge as aforesaid, towards discharging the Duties so due and payable, the real Value of such Spirits or Malt as shall be required to be removed; and a proper Permit or proper Permits shall on due Application be given for the same, in like Manner as if no such Distress had been made.

All Utensils in a Distillery shall remain liable to the Payment of Duties and Penalties.

CXVII. And be it further enacted, That all Stills and other Vessels and Utensils for distilling, having been kept or used in the Distillery of any Distiller, by what Title or Conveyance soever the same shall be claimed, or into whose Hands soever the same shall afterwards come, shall be liable and subject to, and are hereby charged with all Debts due to the Crown, and all Duties of Excise which shall be in arrear and owing by such Distiller, and shall also be subject to the Payment of all such Penalties as shall have been incurred under this Act by any Person who shall have occupied or used such Distillery; and it shall be lawful in all Cases to levy such Debts, Duties, and Penalties by Distress and Sale of such Stills, Vessels, and Utensils, as it would be lawful to do in case the Person owing such Debts and Duties, or incurring such Penalties, were at the Time the real Proprietor of such Stills, Vessels, or Utensils.

Officer may take Samples of Wort, Wash, Spirits, &c.

CXVIII. And be it further enacted, That it shall and may be lawful for any Officer of Excise, from Time to Time, and whenever and as often as such Officer shall deem expedient so to do, to take any Sample or Samples of any Wort, Wash, Low Wines, Feints, and Spirits, in any Back, Receiver, Charger, or other Vessel or Utensil in the Distillery of any Distiller licensed under this Act, in order that such Officer may ascertain the Gravity or Strength of such Worts, Wash, Low Wines, Feints, and Spirits, and from such Part of any such Back, Charger, or other Vessel or Utensil, as the Officer shall think proper; and the Gravity or Strength of any such Sample so taken shall be and be held to be the true and correct Gravity or Strength of the whole Contents of the Back, Receiver, Charger, or other Vessel or Utensil from which any such Sample shall be so taken: Provided always, that before any such Sample shall be so taken, all the Liquor contained in any such Back, Receiver, Charger, or other Vessel or Utensil, may be stirred up and mixed together by such Distiller, or any Person in the Employ of such Distiller, for the Purpose of ascertaining the true Quality of the whole of such Liquor.

Such Samples shall be deemed true Samples.

Distiller shall not mix Sugar or other Material with Spirits, &c. to prevent the Strength being ascertained.

CXIX. And be it further enacted, That it shall not be lawful to mix with or add to any Low Wines, Feints, or Spirits, in the Distillery of any Distiller licensed under this Act, any Salt, Sugar, Syrup, or any glutinous or saccharine or other Matter or Thing, whereby the Gravity of such Low Wines, Feints, or Spirits shall be increased, or so as to prevent the Strength thereof respectively being ascertained by the Hydrometer; and if it shall at any Time be found that any Salt, Sugar, Syrup, or any glutinous or saccharine or other Matter, shall be so mixed with or added to any Low Wines, Feints, or Spirits in the Distillery of any such Distiller, contrary hereto, such Distiller shall forfeit for every such Offence the Sum of Two hundred Pounds,

Penalty 200*l.*, &c.

and all Low Wines, Feints, and Spirits so mixed respectively, together with all such Mixtures, shall be forfeited, and may be seized by any Officer of Excise.

No Spirits to be removed from Distillery in less Quantity than Nine Gallons, nor without Permit expressing Strength thereof, at 25 or 11 over Proof, or 10 under Proof.

CXX. And be it further enacted, That no Spirits shall be sent out of or removed from the Distillery or Stock of any Distiller licensed under this Act, in any less Quantity than Nine Gallons, nor without a lawful Permit, expressing the true Quantity and Strength of such Spirits, and no Strength shall be expressed in any such Permit other than some of the Strengths following, that is to say, either Twenty-five *per Centum* over Hydrometer Proof, or Eleven *per Centum* over Hydrometer Proof, or Ten *per Centum* under Hydrometer Proof; and if any Spirits shall be sent out of or removed from the Distillery or Stock of any such Distiller, without such Permit as aforesaid, or being of any Strength exceeding the Strength expressed in such Permit by more than One *per Centum*, or being of any Strength less than the Strength expressed in such Permit by more than Five *per Centum*, then and in any such Case all such Spirits, and every Cask and Vessel containing the same, shall be forfeited, and may be seized by any Officer of Excise, and such Distiller shall for every such Offence forfeit the Sum of Two hundred Pounds.

Penalty 200*l.*

Dealers in Spirits in Scotland may send out or keep any British Spirits of Strength not exceeding 25 per Centum above Proof.

CXXI. And be it further enacted, That from and after the Commencement of this Act, it shall and may be lawful for any Dealer in or Retailer of Spirits in *Scotland*, to sell or send out and to have and keep in the Stock, Custody, or Possession of such Dealer or Retailer, any Spirits distilled in *Scotland*, *England*, or *Ireland*, being of any Degree of Strength higher or greater than Seven *per Centum* over Hydrometer Proof, and not being of any higher or greater Degree of Strength than Twenty-five *per Centum* above Hydrometer Proof, any thing in any Act or Acts to the contrary in anywise notwithstanding.

No Spirit shall be received into Distiller's Stock, except such as shall be distilled in his Distillery.

CXXII. And be it further enacted, That no Spirits whatever shall be received or conveyed into, or kept in the Store or Stock of any Distiller licensed under this Act, other than such Spirits only as shall have been distilled in the Distillery of such Distiller, and as shall have been conveyed, according to the Directions of this Act, from the Spirit Receiver in such Distillery; and if any Spirits other than such only as shall have been distilled in the Distillery of such Distiller, shall be received or conveyed into, or shall be kept, or shall at any Time be found in the Store or Stock of such Distiller contrary to this Act, such Distiller shall forfeit the Sum of Two hundred Pounds, and all such Spirits shall be forfeited, and may be seized by any Officer of the Excise.

Penalty 200*l.*, &c.

Distiller shall clean out Low Wines Receiver, and assist Officer in distilling a Charge of Wash out of any Wash

CXXIII. And be it further enacted, That it shall be lawful for any Officer of the Rank of Surveyor or Supervisor of Excise, at any Time during the Continuance of any Licence to any Distiller granted under this Act, to require that any Low Wine Receiver in the Distillery of such Distiller shall be emptied and cleaned out, and that any Quantity of Wash shall be conveyed into any Wash Still in the Distillery of such Distiller, and from any Wash Back as such Officer

shall direct or require, in order that such Wash may be distilled into Low Wines; and all Persons in the Employ of such Distiller shall give and provide Aid and Assistance to such Officer, in distilling such Wash into Low Wines, and in conveying the Whole of such Low Wines directly into such Low Wines Receiver which shall be so cleaned out; and such Low Wines shall be kept in such Receiver unmixed with any Matter or Thing, until such Officer shall have taken an Account of the Quantity and Strength of such Low Wines; and if such Low Wines Receiver shall not be emptied and cleaned out, or if such Wash shall not be conveyed into such Wash Still, or from such Wash Back as shall be required by such Officer, or if such Aid and Assistance shall not be given to such Officer in the distilling such Wash into Low Wines, or in conveying such Low Wines into such Receiver, or if such Low Wines shall not be kept in such Receiver unmixed as aforesaid, until such Officer shall have taken such Account as aforesaid, then and in every such Case every such Distiller shall, for each Default or Offence, forfeit the Sum of Two hundred Pounds.

Back required by Officer.

Penalty 200*l.*

CXXIV. And be it further enacted, That it shall and may be lawful for any such Officer as aforesaid, and he is hereby authorized and empowered, to take and convey away out of such Distillery from any Wash Back in the Distillery of any Distiller, a Sample not exceeding the Quantity of Twenty Gallons of the Wash contained in any such Back, and to cause such Sample of Wash to be distilled into Low Wines in any Still provided for that Purpose by the Commissioners of Excise; and such Officer shall gauge or measure the Quantity and ascertain the Strength of the Low Wines produced by the Distillation of such Wash.

Officer may distil Sample of Wash.

CXXV. And be it further enacted, That in every such Case, whether such Low Wines shall have been produced from Wash distilled in any Wash Still in such Distillery, and conveyed into any Low Wines Receiver in such Distillery as aforesaid, or shall have been produced from any Sample of Wash taken by such Officer as aforesaid, distilled in any Still provided by the Commissioners of Excise as aforesaid, such Officer shall ascertain by Computation the Quantity of Proof Spirit equivalent to such Low Wines, according to the Strength of such Low Wines as compared with the Strength of Proof Spirits; and if such Quantity of Proof Spirits so computed shall, in any of the respective Cases aforesaid, be greater than after the Rate or Proportion of One Gallon or Measure of Proof Spirits for every Eighty Gallons or Measures of such Wash so distilled, in respect of every Five Degrees of the Gravity of such Wash which shall have been attenuated; that is to say, in respect of every Five Degrees of Difference between the original Gravity of the Wort from which such Wash was produced, as declared by such Distiller pursuant to this Act, and the Gravity of such Wash when put into any such Still respectively as aforesaid; then and in each and every such Case respectively, every such Distiller shall forfeit the Sum of Two hundred Pounds, and also the Sum of Sixpence for every Gallon of Wort or Wash contained in the Wash Back from which such Wash so distilled was taken: Provided always, that such Officer shall pay to

Penalty if Produce of Wash distilled exceeds the Proportion of 1 to 80 of Wash for every 5 Degrees of Gravity attenuated, 200*l.*, &c.

to such Distiller the Value of every Sample of Wash which he shall so take away from such Distillery; provided also, that such Distiller, or any Person acting in his behalf, shall and may be present at the Distillation of any such Wash, if such Distiller or other Person shall desire to be so present.

Heirs, Executors, &c. may obtain Licence to carry on the Business.

CXXVI. And be it further enacted, That in case the Heir, Executor, or Administrator of any Distiller who shall die, or the Assignee or Trustee of any Distiller who shall become Bankrupt or Insolvent, shall be desirous of carrying on the Business in the Distillery of any such Distiller, such Heir, Executor, Administrator, Assignee, or Trustee respectively, shall transmit or deliver up to the Commissioners of Excise the Licence which had been granted to such Distiller, and shall make Application in Writing to such Commissioners for a new Licence for such Distillery; and it shall be lawful for such Commissioners thereupon to grant or cause to be granted such new Licence, without Payment of any Duty in respect of such new Licence; and such Heir, Executor, Administrator, Assignee, and Trustee respectively, to whom such new Licence shall be granted, shall be liable and subject to all Duties and Penalties which shall have been incurred by any such Distiller so deceased, Bankrupt, or Insolvent, and shall also be deemed and taken, for the Purposes of this Act, to be the Proprietor of such Distillery, and shall be liable and subject to all the Regulations, Penalties, Forfeitures, Clauses, Matters, and Things in this Act contained.

Minors being Distillers shall be liable to the Regulations of this Act.

CXXVII. And be it further enacted, That all the Regulations contained in this Act shall extend and be construed to extend to any Person under the Age of Twenty-one Years, in whose Name or for whose Use or Benefit any Distillery shall be exercised, managed, or carried on; and such Person shall be liable to all Duties of Excise, and to all Penalties and Forfeitures, as fully to all Intents and Purposes as if such Person were adult and of full Age.

The Licences, Entries, Notices, Declarations, &c. required by this Act, may be in such Form as the Commissioners of Excise shall appoint.

CXXVIII. And be it further enacted, That the several Licences, Entries, Notices, Declarations, Books, Accounts, and Returns required or directed by this Act, shall and may be in such respective Form or Forms as the Commissioners of Excise, or any Two of them, may from Time to Time direct and appoint; and it shall not be necessary to prove on the Trial of any Complaint or Information, or on any other Proceeding for any Offence against this Act, the particular Order, Direction, or Appointment of the said Commissioners of Excise, or any Two of them.

The English Gallon shall be applied to this Act.

CXXIX. And be it further enacted, That the Gallon in this Act mentioned shall, for all the Purposes of this Act, be deemed and taken to be a Gallon *English* Wine Measure.

Malt in all Cases shall be deemed to refer to clean Malt.

CXXX. And be it further enacted, That in all Cases where Malt is mentioned or referred to in this Act, the same shall be intended and understood to be Malt clean and screened, and not any unclean or unscreened Malt.

CXXXI. And

Distiller shall not be a Retailer of Spirituous Liquors, on Penalty of 200*l.*

CXXXI. And be it further enacted, That if any Distiller licensed under this Act shall, at any Time during the Continuance of such Licence, be directly or indirectly concerned or interested in the Sale of any Spirituous Liquors whatever by Retail, or in carrying on the Business or Trade of a Retailer of any Spirituous Liquors whatever, such Distiller, in each and every such Case, shall forfeit the Sum of Two hundred Pounds.

Distiller shall not be concerned in dealing in Spirits at any Place within Two Miles of his Distillery.

Penalty, 200*l.*

CXXXII. And be it further enacted, That no Distiller licensed under this Act shall be directly or indirectly concerned or interested in carrying on the Trade of a Wholesale Dealer in Spirits, or be concerned in Trade with any Wholesale Dealer in Spirits, at any Place within the Distance of Two Miles from the Distillery of such Distiller; and if any such Distiller shall be directly or indirectly concerned or interested in the Trade or Business of a Dealer in Spirits, at any Place within such Distance of such Distillery, then and in every such Case such Distiller shall forfeit the Sum of Two hundred Pounds.

Distillers and Officers entering into any collusive Agreement, to forfeit severally 500*l.*

CXXXIII. And be it further enacted, That if any Officer of Excise, of whatever Rank or Degree he shall or may be, who shall be employed under the Authority of the Commissioners of Excise, shall make any collusive Agreement with any Distiller, or with any other Person for or on his Behalf, or as his Agent, to omit to do any thing belonging to the Execution of his Employment as such Officer, or to connive at or to conceal any Fraud or Breach or Neglect of the Law by such Distiller, or any Servants, Workmen, or Agent of such Distiller, or to make any false Return in respect of any of the Matters and Things required by this Act or any other Act of Parliament for the better securing any Duty or Duties on Spirits, or for the Prevention of Smuggling, or to do, or to connive at, or to conceal, or to omit to do any other Act, Matter, or Thing, by the doing or the Omission whereof His Majesty's Revenue shall be defrauded; or shall directly or indirectly ask or demand, or take or receive any Bribe, Gratuity, Fee, Recompence, or Reward for the Neglect or Non-performance of any Part of his Duty, or for the restoring or abandoning any Seizure, or for the forbearing to make any Seizure of any Still, or Utensil, or any Wort, Wash, Low Wines, Feints, or Spirits, or the Casks or Vessels containing the same, or any other Goods, Matters, or Things forfeited by Law, every such Officer therein offending shall for each and every such Offence forfeit and lose the Sum of Five hundred Pounds, and shall be for ever after incapable of serving His Majesty in any Office or Employment, Civil or Military; and if any Distiller licensed under this Act, or any Person on his Behalf, or as his Servant or Agent, shall directly or indirectly give, or promise or offer to give any Bribe, Recompence, Fee, Gratuity, or Reward for the Performance or Non-performance of the Duty of such Officer; or shall make any collusive Agreement with any Officer of Excise, to forbear or neglect the due Performance and Discharge of his Duty as such Officer, in any of the Matters and Things required by this Act, or by any other Act of Parliament for better securing any Duty or Duties upon Spirits made, or for the Prevention of Smuggling, or to do, or to conceal, or to connive at, or to omit to do, any Act,

Matter, or Thing, by the doing or the Omission whereof any of the Provisions of this Act or any other Act or Acts shall be evaded or broken, or His Majesty's Revenue injured, or to restore or to abandon any Seizure, or to forbear or to neglect to make any Seizure of any Still or Utensil, or any Wort, Wash, Low Wines, Feints, or Spirits, or the Casks or Vessels containing the same, or any other Goods, Matters, or Things forfeited by Law, every such Distiller, and other Person as aforesaid, shall for each and every such Offence (whether the Offer, Proposal, Promise, or Agreement be accepted or performed or not) forfeit and lose the Sum of Five hundred Pounds; One-third Part thereof, after deducting the Expences of recovering the same, to be paid to His Majesty, and Two-third Parts thereof to the Officer or Person who shall discover or disclose or inform of any such Offence: Provided always, that in case any such Officer who shall have asked, taken, or received any such Bribe, Fee, Gratuity, Recompence or Reward, or entered into such collusive Agreement as aforesaid, shall, before any Complaint shall have been made, or any Proceeding had against any such Officer, for asking, taking, or receiving, or for entering into the same, give Information to the Commissioners of Excise of the Gift or Offer of such Bribe, Fee, Gratuity, Recompence or Reward, or of such collusive Agreement, and the said Commissioners shall think fit that such Information should be proceeded upon, so that the Penalty aforesaid shall be recovered against the Person who shall give, or offer or propose to give such Bribe, Fee, Recompence, Gratuity, or Reward, or to make such collusive Agreement; or in case the Distiller or Person who shall give or offer any such Bribe, Fee, Gratuity, Recompence, or Reward, or enter into any such collusive Agreement, shall, before any Complaint shall have been made, or any Proceeding had against such Distiller or other Person for giving or offering, or entering into the same, give Information to the Commissioners of Excise of the asking, taking, or receiving any such Bribe, Fee, Recompence, Gratuity, or Reward, or of such collusive Agreement by any such Officer, and the said Commissioners shall think fit that such Information should be proceeded upon, so that the Penalty aforesaid shall be recovered against such Officer, then and in either of the said Cases, either of the said Parties so first giving such Information to such Commissioners shall be exempted from and indemnified against the Penalties and Disabilities imposed on such Party for such Offence by this Act.

Offender informing indemnified.

Penalty for frustrating the Purpose of a Permit obtained for the Removal of Spirits, 500*l.*

CXXXIV. And be it further enacted, That if any Distiller or other Person shall deliver, remove, or receive any Spirits, for the Removal of which a Permit is by Law required, without such Permit, or any 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 therewith the Spirits therein described, or return the said Permit within the Time by Law required; or if any Distiller or other Person shall sell, lend, deliver, or employ or make use of any such Permit, or shall cause or suffer any such Permit 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 for which the same was obtained and granted,

and which shall be therein expressed or described, or shall produce, or cause, or suffer any such Permit to be produced to any Officer or other Person as having been received with any Spirits 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 of Spirits 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, then and in every such Case every such Distiller or other Person shall for every such Offence forfeit the Sum of Five hundred Pounds, over and above all other Penalty and Penalties, Forfeiture and Forfeitures whatever; and every Permit used for any Purpose whatever, other than to accompany the Removal of the Spirits for which such Permit was obtained and granted, and which shall be therein expressed or described, shall be deemed and taken to be a false Permit, and such unlawful Use thereof shall, over and above all 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.

Recovery and Applications of Penalties in Scotland.

CXXXV. And be it further enacted, That all Fines, Penalties, and Forfeitures, for any Offence committed against this Act, which shall be committed in *Scotland*, shall be sued for, recovered, levied, or mitigated by such Ways, Means, and 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 the Court of Exchequer in *Scotland*; 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.

Powers of British Act, 12 C. 2. c. 24. or any Law now in force relating to the Excise, extended to this Act.

CXXXVI. And be it further enacted, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauses, Matters, and Things, which in and by an Act made in the Parliament of *England* 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 in *Scotland* relating to His Majesty's Revenue of Excise, are provided and established, shall be practised, used, and put in Execution in *Scotland*, 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 Act.

Recovery and Application of Penalties in Ireland under this Act and Malt Act, 55 G. 3. c. 99.

CXXXVII. And be it further enacted, That all and every the Fines, Penalties, and Forfeitures for any Offence against this Act which shall be committed in *Ireland*, and also all and every the Fines, Penalties, and Forfeitures for any Offence against an Act made in the Fifty-fifth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to make further Provisions for collecting and securing the Duties of Excise on Malt made in* Ireland, shall be paid and recovered in *British* Currency, and shall and may be sued for and

and recovered, levied and applied, in such Manner and Form, and by such Ways and Means, and with such Powers and Authorities, as are prescribed, directed, and appointed in and by an Act made in the Parliament of *Ireland*, in the Fourteenth and Fifteenth Years of the
14 & 15 C. 2. Reign of His late Majesty King *Charles* the Second, intituled *An Act for the settling of the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein mentioned*, or in and by an Act made in the Forty-sixth Year of His late Majesty's
46 G. 3. c. 106. Reign, intituled *An Act to provide for the better Execution of the several Acts relating to the Revenues, Matters, and Things under the Management of the Commissioners of Customs and Port Duties, and the Commissioners of Inland Excise and Taxes, in* Ireland, or in and by any other Act or Acts in force in *Ireland* relating to His Majesty's Revenues of Customs and Excise, or either of them, and effectually, to all Intents, Constructions and Purposes, as if the same were particularly mentioned and expressed and re-enacted in this Act, with like Remedy of Appeal to and for the Party or Parties who shall think him, her, or themselves aggrieved or injured, as in and by the said Acts, or any Act or Acts in force in *Ireland* relating to His Majesty's Revenue of Excise, is provided.

Commencement of this Act.

CXXXVIII. And be it further enacted, That this Act shall commence and take Effect upon and from the Tenth Day of *October* One thousand eight hundred and twenty-three, except in Cases where any other Time of Commencement is expressly provided or declared.

Act may be altered this Session.

CXXXIX. 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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