

ANNO QUINTO

GEORGII IV. REGIS.

***

Duties on Excise Licences taken out by Retailers of distilled Spirituous Liquors or Strong Waters in *Great Britain*, and by Retailers of Foreign Wine in *Great Britain* who shall have taken out a Licence for retailing Beer, but shall not have an Excise Licence for retailing distilled Spirituous Liquors, and by Retailers of Foreign Wine in *Great Britain* who shall have an Excise Licence for retailing distilled Spirituous Liquors, granted by any Act or Acts of Parliament now in force, shall cease and determine, and shall from that Time be no longer paid or payable; save and except in all Cases relating to the recovering, allowing, or paying any Arrears thereof respectively which may on the said Tenth Day of *October* One thousand eight hundred and twenty-four remain unpaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures relating thereto respectively, which shall on or before the said Tenth Day of *October* One thousand eight hundred and twenty-four have been incurred, and then remain unpaid.

In lieu of Duties repealed, the New Duties herein mentioned shall be paid, viz.

For Licences for Brewers of Beer:

II. And be it further enacted, That in lieu of the Duties by this Act repealed there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, the several Duties of Excise and Sums of Money herein-after mentioned; *videlicet*, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-four, every Brewer of Beer in *Great Britain* for Sale shall annually take out an Excise Licence for that Purpose, and shall for every such Licence, if the Quantity of Beer brewed by such Brewer within the Year ending the Tenth Day of *October* previous to taking out such Licence shall not exceed Twenty Barrels, pay the Sum of Ten Shillings; if the same shall exceed Twenty Barrels, and shall not exceed Fifty Barrels, One Pound; if the same shall exceed Fifty Barrels, and shall not exceed One hundred Barrels, One Pound Ten Shillings; if the same shall exceed One hundred Barrels, and shall not exceed One thousand Barrels, Two Pounds; if the same shall exceed One thousand Barrels, and shall not exceed Two thousand Barrels, Three Pounds; if the same shall exceed Two thousand Barrels, and shall not exceed Five thousand Barrels, Seven Pounds Ten Shillings; if the same shall exceed Five thousand Barrels, and shall not exceed Seven thousand five hundred Barrels, Eleven Pounds Five Shillings; if the same shall exceed Seven thousand five hundred Barrels, and shall not exceed Ten thousand Barrels, Fifteen Pounds; if the same shall exceed Ten thousand Barrels, and shall not exceed Twenty thousand Barrels, Thirty Pounds; if the same shall exceed Twenty thousand Barrels, and shall not exceed Thirty thousand Barrels, Forty-five Pounds; if the same shall exceed Thirty thousand Barrels, and shall not exceed Forty thousand Barrels, Sixty Pounds; or, if the same shall exceed Forty thousand Barrels, Seventy-five Pounds: That every Person who shall, from and after the Tenth Day of *October* One thousand eight hundred and twenty-four, first become a Brewer of Beer in *Great Britain* for Sale, on taking out such Licence as aforesaid for that Purpose shall pay the Sum of Ten Shillings, and within Ten Days after the Tenth Day of *October* One thousand eight hundred and twenty-four, after taking out such Licence, pay such further additional Sum as, with the said Ten Shillings, shall amount to the Duty

herein-before mentioned, according to the Number of Barrels of Beer brewed within the preceding Year: That every Brewer of Beer in *Great Britain* for Sale, who shall retail such Beer from his, her, or their Brewery, to be consumed elsewhere than in his, her, or their House or Premises, shall, from and after the Tenth Day of *October* One thousand eight hundred and twenty-four, annually take out an Excise Licence for that Purpose, and shall for every such Licence pay the Sum of Five Pounds Five Shillings: That every Person in *Great Britain* who shall be duly authorized by Justices of the Peace or Magistrates to keep a Common Inn, Alehouse, or Victualling House, and who shall sell Beer, Cyder, or Perry by Retail, to be drank or consumed in his, her, or their House or Premises, shall, from and after the said Tenth Day of *October* One thousand eight hundred and twenty-four, annually take out an Excise Licence to sell Beer, Cyder, or Perry as aforesaid, and shall for every such Licence, if the Dwelling House in which such Person shall reside or retail such Beer, Cyder, or Perry, at the Time of taking out such Licence shall not, together with the Offices, Courts, Yards, and Gardens therewith occupied, be rated, under the Authority of any Act or Acts of Parliament for granting Duties on inhabited Houses, at a Rent of Twenty Pounds *per Annum* or upwards, pay the Sum of One Pound One Shilling, and if rated as aforesaid at Twenty Pounds *per Annum* or upwards, Three Pounds Three Shillings: That every Person in *Great Britain* who shall sell strong Beer only brewed by any other Brewer, in Casks containing not less than Five Gallons, or in not less than Two Dozen reputed Quart Bottles, at one Time, to be drank or consumed elsewhere than in his, her, or their House or Premises, shall, from and after the Tenth Day of *October* One thousand eight hundred and twenty-four, annually take out an Excise Licence for that Purpose, and shall for every such Licence pay the Sum of Three Pounds Three Shillings: That every Retailer of distilled Spirituous Liquors or Strong Waters in *Great Britain* (not being a Retailer of plain Aqua Vitæ only made or distilled from *British* Materials in that Part of *Great Britain* called *Scotland*) shall, from and after the Tenth Day of *October* One thousand eight hundred and twenty-four, annually take out an Excise Licence for that Purpose, and shall for every such Licence, if the Dwelling House in which such Retailer shall reside or retail such distilled Spirituous Liquors or Strong Waters at the Time of taking out such Licence shall not, together with the Offices, Courts, Yards, and Gardens therewith occupied, be rated, under the Authority of any Act or Acts of Parliament for granting Duties on inhabited Houses, at a Rent of Twenty Pounds *per Annum* or upwards, pay the Sum of Four Pounds Fourteen Shillings; if rated as aforesaid at Twenty Pounds *per Annum* or upwards, and under Twenty-five Pounds, Six Pounds Six Shillings; if at Twenty-five Pounds *per Annum* or upwards, and under Thirty Pounds, Seven Pounds Seven Shillings; if at Thirty Pounds *per Annum* or upwards, and under Forty Pounds, Eight Pounds Eight Shillings; if at Forty Pounds *per Annum* or upwards, and under Fifty Pounds, Nine Pounds Nine Shillings; and if at Fifty Pounds *per Annum* or upwards, Ten Pounds Ten Shillings; and that every Person who, within the Limits of any Royal Burgh, Burgh of Barony or Regality, in any Part of *Scotland*, or in any Place in any other Part of *Scotland*, other than within the Highlands

Retail Licences for Brewers:

Licences for Persons authorized by Justices to keep Victualling Houses for retailing Beer;

for retailing Spirits;

for retailing Spirits in Scotland;

Highlands of *Scotland*, limited and described in the Acts in that Case made and provided, shall retail any Spirits made or distilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other *British* Materials, and commonly called or known by the Name of Aqua Vitæ, in that Part of the United Kingdom, shall, from and after the Tenth Day of *October* One thousand eight hundred and twenty-four, annually take out an Excise Licence for that Purpose, and shall for every such Licence to retail plain Aqua Vitæ only pay the Sum of Four Pounds; and that every Person who shall retail such Spirits within the several Counties and Districts of the Highlands of *Scotland*, the Royal Burghs, Burghs of Barony or Regality therein excepted, shall for every such Licence pay as aforesaid the Sum of Two Pounds; and

and for retailing Foreign Wine.

that every Retailer of Foreign Wine in *Great Britain* who shall have taken out a Licence for retailing Beer, Ale, and other exciseable Liquors, but shall not have an Excise Licence for retailing distilled Spirituous Liquors or Strong Waters, shall, from and after the Tenth Day of *October* One thousand eight hundred and twenty-four, annually take out an Excise Licence for that Purpose, and shall for every such Licence to retail Foreign Wine pay the Sum of Four Pounds Four Shillings; and that every Retailer of Foreign Wine in *Great Britain*, who shall have an Excise Licence for retailing distilled Spirituous Liquors or Strong Waters, shall for every such Licence to retail Foreign Wine pay the Sum of Two Pounds Four Shillings.

Barrels of Table Beer not to be reckoned for increasing the Rate of Licence.

III. Provided always, and be it further enacted, That the Number of Barrels of Table Beer brewed by any Brewer, and charged with Duty as Table Beer, shall not be reckoned or included in the Account of the Number of Barrels of Beer brewed by such Brewer for the Purpose of increasing the Rate of Licence Duty, to be charged upon and paid for by such Brewer, over and above the Rate or Sum of Two Pounds.

Duties to be under the Management of the Commissioners of Excise, and to be levied as former Licence Duties of Excise, except where altered by this Act.

IV. And be it further enacted, That the several Sums of Money and Licence Duties of Excise respectively above mentioned, and hereby imposed, granted, and made payable as aforesaid, shall be under the Management of the Commissioners of Excise for the Time being, and shall and may be respectively raised, levied, collected, answered, paid, recovered and adjudged, mitigated and allowed, in such and the like Manner, and in or by any or either of the general or special Means, Ways, or Methods by which the Licence Duties of Excise respectively hereby repealed are or may be raised, levied, collected, answered, paid, recovered, adjudged, mitigated, or allowed, (except so far as is expressly altered by this Act); and the Goods and Licences, Brewers, Retailers, and Persons respectively before mentioned, shall be and the same are hereby made subject and liable to all and every the general and special Conditions, Regulations, Rules, Restrictions, and Forfeitures to which any Licence to retail Beer, distilled Spirituous Liquors, or Foreign Wine respectively, Brewers, Dealers in and Retailers of any Beer, distilled Spirituous Liquors, or Foreign Wine respectively, are subject, or liable (except as aforesaid) by any Act or Acts of Parliament in force at or immediately before the passing of this

Act; and all and every Pain, Penalty, Fine, or Forfeiture (except as aforesaid) of any Nature or Kind whatever, for any Offence whatever committed against or in breach of any Act or Acts of Parliament in force at or immediately before the passing of this Act, made for securing the Revenue of Excise on Beer, or for the Regulation or Improvement thereof, or the licensing of Sellers of Beer, distilled Spirituous Liquors, or Foreign Wine, and the several Clauses, Powers, and Directions therein contained (except as aforesaid), shall and are hereby directed and declared to extend to and shall be respectively applied, practised, and put in Execution for and in respect of the several Duties of Excise and Sums of Money respectively hereby charged, granted, and made payable, in as full and ample Manner (except as aforesaid), to all Intents and Purposes whatever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act.

Duties to be carried to the Consolidated Fund.

V. And be it further enacted, That all the Monies arising by the Duties and several Sums of Money by this Act imposed and made payable as aforesaid (the necessary Charges of raising and accounting for the same excepted), shall from Time to Time be paid into the Receipt of His Majesty's Exchequer at *Westminster*; and the said Money so paid into the Receipt of the Exchequer as aforesaid shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Brewers may retail Beer from the Premises where brewed, and any Persons may sell Beer brewed by any other Brewer, in Casks of Five Gallons Content, or in Two Dozen Quart Bottles, to be consumed elsewhere, on taking out a Licence for that Purpose.

Licences where to be taken out;

VI. And be it further enacted, That it shall and may be lawful for any Brewer or Brewers of Strong Beer only in *Great Britain* for Sale, who shall have taken out and paid for his, her, or their Licence to brew at and after the Rate of Two Pounds at the least, to retail such Beer from the Premises where such Beer is or has been brewed, and for any Person not being a Brewer of Beer, either for Sale or private Use, to sell Strong Beer only brewed by any other Brewer, in Casks containing not less than Five Gallons, or in not less than Two Dozen reputed Quart Bottles at one Time, upon such Brewer or other Person respectively taking out under the Provisions of this Act such respective Excise Licence for that Purpose as before mentioned, which Licence shall be granted in Manner herein-after mentioned; (that is to say), if any such Licence shall be taken out within the Limits of the Chief Office of Excise in *London*, the same shall be granted under the Hands and Seals of Two or more of the Commissioners of Excise for the Time being, or of such Person or Persons as they the said Commissioners of Excise, or any Four of them for the Time being, shall from Time to Time direct or employ for that Purpose; and if any such Licence shall be taken out in any Part of *England* not within the said Limits, the same shall be granted under the respective Hands and Seals of the several Collectors and Supervisors of Excise within their respective Collection and Districts; and in case any such Licence shall be taken out within the Limits of the City of *Edinburgh*, the same shall be granted under the Hands and Seals of Two or more of the Commissioner and Assistant Commissioners of Excise in *Scotland* for the Time being, or of such

Person or Persons as they or any Two of them for the Time being shall from Time to Time direct or employ for that Purpose; or if any such Licence shall be taken out in *Scotland* out of the said Limits of the City of *Edinburgh*, then the same shall be granted under the respective Hands and Seals of the several Collectors and Supervisors of Excise in *Scotland* within their respective Collections and Districts; and the said Commissioners of Excise in *England*, and Commissioner and Assistant Commissioners of Excise in *Scotland* respectively, or any Two or more of them respectively, and the Person or Persons to be directed or employed by the said Commissioners in *England* or *Scotland* respectively as aforesaid, and also all such Collectors and Supervisors, are hereby authorized and required to grant such Licences to such Persons as aforesaid who shall apply for the same, on such Person or Persons so applying first paying for such Licences respectively the Sums of Money herein-before mentioned, to be applied and accounted for as herein directed; and that every such Licence shall expire on the Tenth Day of *October* next after the Day on which such Licence shall be dated: Provided that no such Licence shall authorize such Brewer or Brewers, or other Person or Persons taking out any such Licence respectively as aforesaid, to sell any Table Beer, or any Beer to be drank or consumed upon the Premises where sold, or in any Shop, House, Outhouse, Yard, Garden, Orchard, or other Place adjoining the same, or belonging to or occupied by the Person or Persons taking out such Licence, or selling such Beer, or in which he, she, or they shall have any Concern, or to sell, deal in, or retail any other Beer whatsoever, or in any other Manner whatsoever than respectively as aforesaid, or shall entitle any such Brewer or Brewers, or other Person or Persons, to any Licence to sell or retail Cyder, Wine, or Spirits: Provided also, that within the Limits of the Universities of *Cambridge* and *Oxford*, all Persons applying for such Licences shall apply to the Persons heretofore granting Common Ale Licences, who shall or may grant the same, in the same Manner and according to the same Rules and Usages by which they have been accustomed to grant the said last-mentioned Licences; any thing in this or any other Act or Acts of Parliament to the contrary thereof notwithstanding.

but such Licences not to authorize the selling of Beer to be drank on the Premises, &c.

Within the Limits of the Universities of Cambridge and Oxford, Licences to be granted as heretofore.

VII. And be it further enacted, That where the entered Premises for brewing of any Brewer shall be situated out of a City or Market Town, and such Brewer shall by reason thereof not retail Beer, or be licensed as aforesaid to retail Beer from such Brewery, or make Entry of any Part of such Premises for that Purpose, it shall and may be lawful for any such Brewer or Brewers to make Entry of some one Place, Room, Storehouse, Cellar, Shop, House, or Outhouse, for the Retail of Beer in any one adjoining City or Market Town, and to take out a Licence for and retail therefrom the Strong Beer brewed by him, her, or them at such Brewery as aforesaid, to be drank or consumed elsewhere, subject nevertheless to the several Provisions and Penalties herein contained and imposed, relating to Brewers retailing Beer from the Premises where brewed: Provided always, that no Retail Brewer, not being duly licensed to sell Beer as a Keeper of a Common Inn, Alehouse, or Victualling House, shall deal in or sell any Table Beer, or any Beer except the Strong Beer

Brewers whose Premises are out of a Market Town, &c. may make Entry of a Place within some Town to retail their Beer.

Penalty on Brewers not being licensed as Victuallers selling Table Beer;

which he or they shall brew, and be charged with the Duty thereon, or shall at any one Time use, employ, or consume any less Quantity than Sixteen Bushels of Malt at any one Brewing, upon Pain of forfeiting for each and every such Offence the Sum of One hundred Pounds.

or using a less Quantity than 16 Bushels of Malt at a Brewing, 100*l.*

VIII. And be it further enacted, That no such Brewer or Brewers as aforesaid shall retail any Beer from the Premises where such Beer is or has been brewed, nor shall any such other Person or Persons sell Beer brewed by any other Brewery, in Casks containing not less than Five Gallons, or in not less than Two Dozen reputed Quart Bottles at one Time, after the Expiration of such his, her, or their respective Excise Licence; and every such Brewer and Brewers, or other Person and Persons, shall take out a fresh Licence for the Purpose respectively herein-before mentioned, in the Manner herein-before directed, before the Expiration of such his, her, or their former Licence, and so in like Manner renew every such Licence from Year to Year; and if any Brewer or Brewers (not being duly licensed to sell Beer as the Keeper of a Common Inn, Alehouse, or Victualling House) shall retail or sell any Beer at or from the Premises where such Beer is or has been brewed in any less Quantity than a whole Cask containing Four Gallons and a Half, at one Time, without having first taken out and paid for a Licence to brew, under the Provisions of this Act, at and after the Rate of Two Pounds at the least; or if any Brewer or Brewers so licensed to retail Beer, shall brew, sell, or have in his, her, or their Possession any Table Beer; or if any Person or Persons so licensed as aforesaid to sell Beer brewed by any other Brewer, in Casks containing not less than Five Gallons, or in not less than Two Dozen reputed Quart Bottles at one Time, shall brew any Beer, or sell or have in his or her Possession any Table Beer, or shall sell any Beer in a less Quantity at one Time than as aforesaid; or if any Brewer or Brewers, not being duly licensed to sell Beer as the Keeper of a Common Inn, Alehouse, or Victualling House, shall retail any Beer at or from the Premises where such Beer is or has been brewed, or any such other Person or Persons shall sell any Beer in Casks or Bottles as aforesaid, without first taking out such respective Excise Licence as aforesaid, authorizing him, her, or them so to do, or without renewing the same as is herein in that Behalf directed, or shall sell any Beer to be drank or consumed upon the Premises where sold, or in any Shop, House, Outhouse, Yard, Garden, Orchard, or other Place adjoining the same, or belonging to or occupied by the Person or Persons taking out such Licence, or in which he, she, or they shall have any Interest or Concern, or shall sell, deal in, or retail any other Beer whatsoever, or in any other Manner than is authorized by such respective Licence; every such Brewer and Brewers, Person and Persons so offending, shall for every such Offence forfeit and lose the Sum of One hundred Pounds: Provided always, that all Persons trading in Partnership, and in one House or Shop only, shall not be obliged to take out more than one Licence in any one Year, for retailing any Beer from the Premises where brewed as aforesaid, or for selling any Beer brewed by any other Brewer, in Casks containing not less than Five Gallons, or in not less

Licences to be renewed.

Penalty in not conforming to the Regulations in respect to retailing or selling Beer, and as to Quantity, and Place of selling and drinking, &c. 100*l.*

One Licence sufficient for Persons trading in Partnership.

Entry of the Place of Sale to be made at the Excise Office,

less than Two Dozen reputed Quart Bottles at one Time; and that no one Licence which shall be granted by virtue of this Act shall authorize or empower any Person or Persons to retail or sell any Beer as aforesaid, in any other Place than in the Place, Room, Storehouse, Cellar, Shop, House, or Outhouse, whereof Entry in Writing shall be made at the Office of Excise in the Name or Names of such Brewer or Brewers, or other Person or Persons for that Purpose respectively as aforesaid, at the Time of granting such Licence, and in respect whereof such Licence shall be granted.

No Brewer to renew his Retail Licence unless he shall have been charged with Duty for a certain Quantity of Beer in the preceding Year.

IX. Provided also, and be it further enacted, That no Brewer of Beer in *Great Britain* for Sale shall be entitled to renew his or her Licence to retail Beer, unless he or she shall have brewed and been charged with Duty upon or for One hundred Barrels of Strong Beer at the least in the Year preceding the Termination of such former Licence, or so in proportion for such Part of such preceding Year for which such former Licence shall have been taken out, but that every such Brewer who shall first take out and pay for such Retail Licence as aforesaid shall be at liberty to retail Beer, under and according to the Provisions of this Act, from the Time of taking out such Licence, notwithstanding such Brewer shall then newly begin and set up the Trade of a Brewer, or shall not in any previous Year have brewed or been charged with Duty upon or for so much Beer as would make the Licence Duty to which such Brewer would be liable amount to Two Pounds; any thing herein contained to the contrary thereof notwithstanding.

Licensed Brewers who have retailed Beer from their Breweries, before July 5, 1824, discharged from Penalties.

X. And whereas Doubts have been entertained whether any licensed Brewer or Brewers may lawfully sell Beer brewed by him, her, or them, by Retail, from the entered Premises of such Brewer or Brewers where brewed, to be drank and consumed elsewhere than upon such Premises; and it is expedient to relieve all such Person and Persons hereafter mentioned from all Penalties and Forfeitures, if any, thereby incurred; be it therefore further enacted, That no licensed Brewer and Brewers who shall have disclaimed the Allowance made to Common Brewers for and in respect of the Duties on Beer, and who at any Time heretofore have sold, or before the Fifth Day of *July* One thousand eight hundred and twenty-four may sell by Retail any Beer brewed by him, her, or them, at or from the Premises where brewed, to be drank and consumed elsewhere, shall be liable to any Penalty or Forfeiture by reason of retailing such Beer without having an express Licence to retail Beer; and that every such Brewer and Brewers shall be altogether freed, exempted, acquitted, and discharged from all Penalties and Forfeitures for or in respect of any such Sale by Retail as aforesaid, and all Proceedings for the Recovery thereof shall be null and void; any Act or Acts of Parliament to the contrary thereof notwithstanding.

Retail Brewers not to retail Beer, except between the Hours of Six

XI. And be it further enacted, That no licensed Brewer of Beer for Sale, who shall also be duly licensed to retail such Beer under this Act, shall sell, deliver, or send out, at or from his, her, or their Brewery, or the Premises belonging thereto or entered as aforesaid, or to any of his, her, or their Customers, any Beer in any Quantity less

less than a whole Barrel, except between the Hours of Six of the Clock in the Morning and Nine of the Clock in the Evening, or shall sell, deliver or send out any Beer during the usual Hours of Divine Service on *Sundays*, upon Pain of forfeiting for each and every such Offence the Sum of Twenty Pounds.

In the Morning and Nine in the Evening, or during Divine Service on Sundays.

XII. And be it further enacted, That all the Powers, Authorities, Rules, Regulations, Restrictions, Exceptions, Provisions, Clauses, Matters and Things, which in or by any Act or Acts of Parliament relating to Licences to Common Brewers, or for the brewing of Beer for Sale, or to the Retail of Beer, Cyder, or Perry, or distilled Spirituous Liquors, or Strong Waters, or Foreign Wine, respectively, in force at or immediately before the passing of this Act, are contained, provided, settled, or established, for or in respect of such Licences, and for preventing, detecting, and punishing Frauds relating thereto, or for granting or regulating such Licences respectively, on the brewing of Beer, or the Retail or Sale of the said Liquors respectively, and not being expressly altered, repealed, changed, or controlled by this Act, or not being repugnant to any of the Matters, Clauses, Provisions or Regulations in this Act contained, shall be and continue in full force, and be duly observed, practised, applied, and put in Execution throughout *Great Britain*, in and for the said several Duties by this Act imposed, and for preventing, detecting, and punishing Frauds relating thereto, and for granting of such Licences respectively as aforesaid, and for regulating the brewing of Beer, and the Retail and Sale of the said Liquors respectively, so far as the same are applicable thereunto respectively, and not hereby repealed or altered, as fully and effectually, to all Intents and Purposes, as if all and every the said Powers, Authorities, Rules, Regulations, Restrictions, Exceptions, Provisions, Clauses, Matters, and Things had been expressly inserted and re-enacted in this Act.

Powers of former Acts relating to Licences to be taken out by Brewers and Retailers of Beer, Spirits, and Wine, (unless hereby altered) to extend to this Act.

XIII. And be it further enacted, That all and every Licence and Licences now, or which shall hereafter be granted or taken out, the Duty and Duties whereon are hereby repealed, and also every Licence by this Act imposed and directed to be taken out as aforesaid, shall expire on the Tenth Day of *October* in each Year; and that every Common Brewer or Brewers, who shall take out or renew his, her, or their Licence for brewing Beer in *Great Britain* on or before the said Tenth Day of *October*, and expiring on that Day, shall pay Duty for the same for such Time or Part of the Year only as shall be between the Day when such Licence was or ought to have been renewed or taken out for that Purpose, and the said Tenth Day of *October*, and shall then renew such Licence under the Provisions of this Act, to expire on the Tenth Day of *October* One thousand eight hundred and twenty-five.

When Licences shall expire and be renewed.

XIV. And whereas Licences to keep Common Inns, Alenouses, or Victualling Houses, are in some Parts of *Great Britain* granted by the Justices and Magistrates at other Parts of the Year than in the Month of *September* in each Year, and Excise Licences to retail Beer, Spirits, and Foreign Wine respectively, in such Common Inns, Alehouses, or Victualling Houses, have been granted, and are now in force; be it therefore enacted, That nothing in this Act shall extend

When Common Inns, &c. are licensed at other Times than September, the Spirit Licences shall expire

on the succeeding Quarter Day.

extend to alter or affect any Licence duly granted and now in force, to retail or sell Beer, Spirits, or Wine, in any Common Inn, Alehouse, or Victualling House, before the Expiration of the current Year for which each such Licence respectively has been granted; but that in every such Case all such Licences to retail Spirits or Wine in any such Common Inn, Alehouse, or Victualling House, shall, on their previous Expiration, be renewed for such Part only of the current Year for which such Common Inn, Alehouse, or Victualling House shall be so authorized to be kept and continued; and that the Commissioners of Excise, and other Persons authorized or appointed by them, and the several Collectors of Excise, are hereby authorized to receive from the several Persons liable to pay the same, a proportionate Part of the Duties payable on every such Licence, and to grant such Licence for such Fractional Part of the Year between the Time when any such Licence shall expire, and the Remainder of the Year for which such Common Inn, Alehouse, or Victualling House shall be so duly authorized to be kept and continued; and that in every future Year, every Excise Licence to sell Beer, Spirits, or Wine, in any Common Inn, Alehouse, or Victualling House duly authorized to be kept, shall be granted for the Year ending on the next succeeding Excise Quarter Day after the Expiration of the Year for which such Common Inn, Alehouse, or Victualling House shall be authorized to be kept, and shall then respectively expire, and be renewed under the Provisions of this Act, to the Day of Renewal.

Persons disabled by Conviction from keeping a Common Inn, &c. shall not be allowed to take out a Retail Brewer's Licence.

Penalty 50*l.*

XV. And be it further enacted, That every Person who shall by any Conviction be disabled from holding or having a Licence to keep, or from keeping a Common Inn, Alehouse, or Victualling House, shall also by such Conviction be disabled from taking out any Excise Licence to sell, and from selling Beer by Retail in any Manner whatsoever; and if any such Person shall, after such Conviction as aforesaid, take out or have any Excise Licence to retail Beer, the same shall be void; and if any such Person shall after such Conviction sell Beer by Retail, he or she so offending shall for every such Offence forfeit and lose the Sum of Fifty Pounds; and in all Cases of Prosecution against any such Person for any Penalty imposed by this Act, a Certificate from the Clerk of the Peace, or Person acting as such, of any such Conviction as aforesaid, shall, on the Trial in such Prosecution, be legal Evidence thereof, which Certificate such Clerk of the Peace or other Person is hereby authorized and required to grant on Demand, without Fee or Reward.

Licensed Brewers of Strong and Table Beer, charged with Duty thereon within Three Months before the passing of this Act, may take out Licence

XVI. Provided always, and be it enacted, That it shall and may be lawful for any Brewer or Brewers, who shall, within Three Months before the passing of this Act, have been charged with Duties on Strong and Table Beer respectively, and shall at the Time of passing this Act be a licensed Brewer or licensed Brewers, carrying on the Trade and Business of a Brewer of Strong and Table Beer respectively, to take out such Licence to retail as aforesaid, and to retail under the Regulations of this Act the Strong Beer by them brewed and charged with Duty, without incurring any Penalty for brewing, or having in Possession, or selling the Table Beer by them brewed, and

which shall be charged with Duty, upon Condition nevertheless that every such Brewer shall sell the whole of such Table Beer, and send the same out into Consumption in Casks containing at the least Nine Gallons in every such Cask, and accompanied with a Certificate, the Particulars whereof shall be duly entered in the Counterpart of every such Certificate, in the Certificate Book delivered by the Officer of Excise to and kept by such Brewer; and that if any such Brewer shall not sell the whole of the Table Beer brewed or made by him or her, or which shall come into his or her Possession, or on which such Brewer shall be charged with Duty as and for Table Beer, and at or below the Price of and allowed and limited for Table Beer, from Time to Time as the same is brewed or made; or shall sell or send out any Part thereof otherwise than in a whole Cask, containing at the least Nine Gallons, or without such Certificate as aforesaid, expressing the Date on which each such Cask is sent out, and the Name and Place of Residence of such Brewer and Brewers, and of the Person or Persons to whom the same is sold, sent out, and delivered, together with the Quantity of the Beer as Table Beer, and the Price at which the same is so sold, sent out, and delivered; or shall grant, issue, write, or enter any untrue Certificate or Counterpart for or in respect of any such Table Beer; or shall mix with or put any Table Beer Wort or Table Beer into or amongst any Strong Beer Wort or Strong Beer; or shall keep or have any Table Beer in the Place entered by such Brewer or Brewers, under the Regulations of this Act, for the Retail of Beer, every such Brewer shall for every such Offence forfeit and lose the Sum of One hundred Pounds; and upon the Conviction of any such Brewer of any such Offence, the Retail Licence granted to him or her shall be void, and such Brewer shall be wholly disabled from taking out, having, or holding any such Retail Licence for the future.

to retail Beer, on complying with the Regulations herein mentioned.

Penalty 100*l.*

XVII. And whereas it is expedient that the Duties on Beer should be charged throughout *Great Britain* by the same Measure; be it therefore further enacted, That every Thirty-six Gallons of Beer, taken either by Gauge or Measure, shall throughout *Great Britain* be reckoned, accounted, and returned by the Officers of Excise for a Barrel of Beer; and the several Rates of Duty imposed in respect of Beer shall be charged thereon accordingly, and so in proportion for any less Quantity; and no Beer shall be sold by any Brewer, Dealer, or Retailer at any other Rate or Quantity for the Barrel than the aforesaid Quantity of Thirty-six Gallons; any Law, Practice, or Usage to the contrary notwithstanding.

Duties on Beer to be charged by the same Measure, reckoning the Barrel 36 Gallons.

XVIII. And whereas by an Act made in the Twenty-second and Twenty-third Years of the Reign of His Majesty King *Charles* the Second, intituled *An Act for an additional Excise upon Beer, Ale, and other Liquors*, it was amongst other Things enacted, that if any Person or Persons inhabiting in any Market Town, or in any City or Town Corporate, or Parts adjoining to any City or Town Corporate, where there is or shall be a Common Brewhouse, having and lawfully using any private Brewing Vessels for the brewing and making of Beer or Ale, to be spent and consumed in his or their private Families, shall lend out any of their Brewing Vessels to be made use of by any other Person or Persons, not being of his or their Family, for the brewing of Beer or Ale for the Use of any other

22 & 23 C. 2. c. 5. s. 10. which prohibits the Loan of Brewing Utensils, repealed.

other Person or Persons, then such Person or Persons shall forfeit for every such Offence the Sum of Fifty Pounds: And whereas it is expedient to repeal so much of the said Act as is herein-before recited; be it therefore enacted, That from and after the passing of this Act, the same shall be and is hereby repealed.

Penalty on Persons obstructing Officers, 200l.

XIX. And be it further enacted, That if any Person or Persons whatsoever shall assault, resist, oppose, molest, obstruct, or hinder any Officer or Officers of Excise in the due Execution of the Powers or Authorities by this Act, or any other Act or Acts of Parliament relating to any Duty of Excise on Beer, or any Drawback payable for or in respect thereof granted, or any or either of them, every Person so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Recovery and Application of Penalties.

XX. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act, shall be sued for, recovered, levied, or mitigated, by such Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture may be sued for, recovered, levied, or mitigated by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer in *Scotland* respectively; and that One Moiety of every such Fine, Penalty, or Forfeiture shall be to His Majesty, His Heirs and Successors, and the other Moiety to him, her, or them, who shall discover, inform, or sue for the same.

Commencement of this Act, Oct. 10, 1824.

XXI. And be it further enacted, That this Act shall commence and take Effect (except where otherwise specially provided) from and immediately after the Tenth Day of *October* One thousand eight hundred and twenty-four.

But the Regulations as to Brewers retailing Beer to take Effect from July 5, 1824, and a proportionable Part of Licence Duty may be taken.

XXII. Provided always, and be it further enacted, That all and every the several Provisions and Regulations in this Act contained, so far as the same relate to or affect Brewers retailing Beer, shall commence and take Effect from the Fifth Day of *July* One thousand eight hundred and twenty-four; and that it shall and may be lawful for the Commissioners of Excise, and the Person or Persons authorized or appointed by them, and the several Collectors of Excise, and they are hereby severally authorized and required to receive from the several Persons liable to pay the same, on their Request, a proportionate Part of the Retail Licence Duty hereby imposed on and payable by such Retail Brewer on every Licence for that Purpose, and to grant such Licence for the Remainder of the Year ending the Tenth Day of *October* One thousand eight hundred and twenty-four, under the several Provisions of this Act, any thing herein contained to the contrary thereof notwithstanding.

Act may be altered this Session.

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

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