

ANNO SEXTO

GEORGII IV. REGIS.

CAP. XXXVII.

An Act to provide for the future Assimilation of the Duties of Excise upon Sweets or Made Wines, upon Mead and Metheglin, upon Vinegar, and upon Cyder and Perry, in *Great Britain* and *Ireland*, and to continue the Duty of Excise on Sweets or Made Wines in *Great Britain* until the Fifth Day of *January* One thousand eight hundred and twenty-six. [10th *June* 1825.]

WHEREAS it is expedient that equal Duties of Excise should be imposed in and throughout the United Kingdom of *Great Britain* and *Ireland*, upon Sweets or Made Wines, upon Mead or Metheglin, upon Vinegar, and upon Cyder and Perry; and that the levying and collecting of the said Duties, and the Manufacture of the said Articles respectively, should be conducted and carried

ried on in every Part of the United Kingdom, under and subject to the like respective Rules, and Regulations, and Provisions; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, the several Duties of Excise payable, and the several Drawbacks allowed, in *Great Britain* and *Ireland* respectively, upon Sweets or Made Wines, and upon Mead or Metheglin, and upon Vinegar, or any of them, and also all Duties and Drawbacks of Excise payable in *Great Britain* upon Cyder and Perry, under any Act or Acts in force in *Great Britain* and *Ireland* respectively, immediately before the passing of this Act, shall cease and determine, and be no longer paid and payable, and shall be and the same are hereby repealed.

From Jan. 5, 1826, Duties and Drawbacks on Sweets or made Wines, &c. repealed.

New Duties in lieu of Duties repealed.

II. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, the following Duties of Excise shall be raised, levied, collected, and paid to His Majesty, His Heirs and Successors, in lieu of all Duties of Excise on the like Articles, Matters, and Things, or any of them, payable under any Act or Acts in force immediately before the said Fifth Day of *January* One thousand eight hundred and twenty-six, and hereby repealed; that is to say,

Sweets, 2*l.* 10*s.* per 100 Imperial Standard Gallons.

For and upon every One hundred Gallons, Imperial Standard Gallon Measure, of Liquor which shall be made in any Part of the United Kingdom of *Great Britain* and *Ireland*, for Sale, by Infusion, Fermentation, or otherwise, from Fruit or Sugar, or from Fruit and Sugar mixed with any other Ingredients or Materials whatsoever, commonly called Sweets or Made Wines, to be paid by the Maker thereof, the Sum of Two Pounds and Ten Shillings, and so in proportion for any greater or less Quantity:

Mead, 2*l.* 10*s.* per 100 Gallons.

For and upon every One hundred Gallons, Imperial Standard Gallon Measure, of Mead or Metheglin which shall be made in any Part of the United Kingdom of *Great Britain* and *Ireland*, for Sale, to be paid by the Maker thereof, the Sum of Two Pounds and Ten Shillings, and so in proportion for any greater or less Quantity:

Vinegar, 16*s.* 8*d.* per 100 Gallons.

For and upon every One hundred Gallons, Imperial Standard Gallon Measure, of Vinegar or acetous Acid, or Liquors prepared or preparing for Vinegar or acetous Acid, brewed or made in any Part of the United Kingdom of *Great Britain* and *Ireland*, for Sale, to be paid by the Maker thereof, the Sum of Sixteen Shillings and Eight-pence, and so in proportion for any greater or less Quantity:

Cyder and Perry, 1*l.* 0*s.* 10*d.* per 100 Gallons.

For and upon every One hundred Gallons, Imperial Standard Gallon Measure, of Cyder and Perry, made in any Part of the United Kingdom of *Great Britain* and *Ireland*, for Sale, to be paid by the first Buyer or Maker thereof, such Buyer or Maker being a Dealer in or Retailer of Cyder or Perry, or by

the Factor or Agent to whom such Cyder or Perry shall be sent or conveyed to be sold or disposed of, the Sum of One Pound and Ten-pence, and so in proportion for any greater or less Quantity:

And all the said Duties shall be payable, according to the Amount thereof, in *British* Currency.

Duties shall be under the Management of Commissioners of Excise, and shall be ascertained under Regulations of British Acts.

III. And be it further enacted, That the several and respective Duties by this Act imposed and made payable, shall be under the Management of the Commissioners of Excise; and that the said respective Duties shall (except as herein otherwise specially directed or provided) be ascertained, raised, levied, collected, recovered, secured, and paid by such Persons, and at such Times, and in such Manner, and by such Ways and Means, and under and subject to all and every the Rules, Regulations, Restrictions, and Provisions, (save and except such thereof as are repealed by or repugnant to the Provisions of this Act), and also under and subject to all and every the Fines, Penalties, and Forfeitures, and with, under, and subject to such and the like Powers, Authorities, Rules, and Directions, and by such Methods, and in such Manner and Form (except as by this Act is expressly provided or excepted), as the several and respective Duties upon Sweets or Made Wines, upon Vinegar or acetous Acid, or upon Cyder and Perry made in *Great Britain*, are respectively subject and liable to, under and by virtue of any Act or Acts relating to the said Duties respectively, and as are contained, provided, prescribed, directed, settled, or established by any such Act or Acts in force in *Great Britain* immediately before the passing of this Act, or by this Act, in relation to the said Duties respectively, or any of them, or for the Security or due Collection of the said Duties respectively, or any of them, or for preventing, detecting, or punishing Frauds relating to the said Duties, or any of them respectively; save and except so far as any such Regulations relate to the Distance between any House or Place in *Ireland*, which shall be entered and used, immediately before the passing of this Act, for making, distilling, rectifying, or purifying any acetous Acid, and any House or Place entered or used, immediately before the passing of this Act, for the making Vinegar for Sale from Malt or other fermenting or fermentable Material or Materials.

Duties and Penalties becoming due or incurred in Ireland, shall be levied, adjudged, and recovered under Acts in force before the passing of 4 G. 4. c. 23.

IV. Provided always, and be it declared and enacted, That all Duties, Fines, and Penalties which shall be incurred in *Ireland* under this Act, or shall have become due or been incurred in *Ireland* under any Law or Laws of Excise, shall and may be levied, sued for, prosecuted, adjudged, and recovered by such Methods, and in such Manner and Form as any Duties of Excise, or any Fines, Penalties, and Forfeitures relating to any Duties of Excise might have been recovered, under any Act or Acts in force in *Ireland*, immediately before the passing of an Act of the Fourth Year of His present Majesty's Reign, for consolidating the several Boards of Customs and Excise in *Great Britain* and *Ireland*; any thing in the said recited Act

or

or in this Act, or in any other Act or Acts to the contrary in any wise notwithstanding.

From Oct. 10, 1825, Cyder made from Fruit of the present Year shall not be liable to any Duties higher in proportion than the Duties imposed by this Act after Jan. 5, 1826.

V. Provided also, and be it enacted, That from and after the Tenth Day of *October* next after the passing of this Act, Cyder and Perry made from and the Produce of Apples or Pears of the Growth of this present Year One thousand eight hundred and twenty-five, shall not be subject or liable to any higher Rate of Duty, according to the Measures in use at the Time of the passing of this Act for the imposing of Duties of Excise on Cyder, than shall be in proportion and equivalent to the Rate of Duty upon Cyder and Perry imposed by this Act after the Fifth Day of *January* One thousand eight hundred and twenty-six, according to the Imperial Standard Gallon Measure; and that it shall be lawful for the Commissioners of His Majesty's Treasury, or any Three of them, to give such Directions as they shall think fit to the Commissioners of Excise, as shall be necessary for carrying into effect such Reduction of Duty on such Cyder and Perry; any thing herein-before contained to the contrary in any wise notwithstanding.

All Sweets, Mead, Vinegar, and Cyder, and all Materials and Utensils, declared subject to all Arrears of Duty and Penalties.

VI. And be it further enacted, That all Sweets or Made Wines, and all Mead or Metheglin, and all Vinegar or acetous Acid, and all Cyder and Perry, upon or in respect whereof any Duty of Excise is by this Act imposed, and all Materials, Preparations, Utensils, and Vessels for the making or keeping the same, or any of them respectively, in the Custody of any Maker or Manufacturer of such Articles liable to such Duties as aforesaid respectively, or in the Custody of any Factor or Agent liable to the Payment of such Duties, or any of them, or in the Custody or Possession of any Person or Persons, to the Use of or in Trust for any such Maker, Manufacturer, Factor, or Agent, shall be subject and liable to, and the same are hereby made chargeable with all such Duties of Excise, which shall be in Arrear and owing from Time to Time from or by such Maker, Manufacturer, Factor, or Agent, for or in respect of any such or the like Articles liable to such Duties as aforesaid, respectively so made or manufactured by or in the Custody of any such Maker or Manufacturer, Factor or Agent, and shall also be subject to all Fines, Penalties, and Forfeitures incurred by any such Maker, Manufacturer, Factor, or Agent, or other Person using any Workhouse, Warehouse, or other Place belonging to any such Maker, Manufacturer, Factor, or Agent, for any Offence against any Act or Acts relating to the Duties on such Articles liable to such Duties as aforesaid; and it shall and may be lawful in all such Cases for any Collector or other Officer of Excise, or any other Person thereto lawfully authorized, to levy all or any such Duties of Excise, and all or any Arrears thereof, and all or any such Fines, Penalties, or Forfeitures, by Sale of any such Articles, Materials, and Utensils, and to use such Proceedings as it would be lawful to do in case the Debtors or Offenders were the true and lawful Owners of such Articles, Materials, and Utensils respectively.

VII. And

Duty on Sweets under 43 G. 3. c. 81. continued by 5 G. 4. c. 15. further continued.

VII. And be it further enacted, That the Duty of Excise upon Sweets or Made Wines made in *Great Britain* for Sale, granted by an Act made in the Forty-third Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for granting to His Majesty, until Twelve Months after the Ratification of a definitive Treaty of Peace, certain additional Duties of Excise in* Great Britain; and which, by an Act made in the last Session of Parliament, for continuing to His Majesty for One Year, among other Duties, certain Duties on Sweets in *Great Britain*, was continued until the Fifth Day of *July* One thousand eight hundred and twenty-five, shall be and the said Duty upon Sweets or Made Wines is hereby further continued until and upon the Fifth Day of *January* One thousand eight hundred and twenty-six, and shall then cease and determine, and be no longer paid or payable, save and except as to any Arrears of the said Duty which shall have become due and payable at any Time before the said Fifth Day of *January* One thousand eight hundred and twenty-six.

57 G. 3. c. 111. suspending Part of the Duties on Sweets continued by 5 G. 4. c. 40. repealed from Jan. 5, 1826.

Irish Act, 39 G. 3. c. 32. for collecting Duties on Sweets, &c. repealed from the same Time.

VIII. And be it further enacted, That an Act made in the Fifty-seventh Year of the Reign of His said late Majesty, intituled *An Act to suspend a Part of the Duty on Sweets or Made Wines*, and which, by an Act made in the last Session of Parliament, was continued until the Tenth Day of *October* One thousand eight hundred and twenty-seven, shall, from and after the said Fifth Day of *January* One thousand eight hundred and twenty-six, cease and determine, and the said last recited Act shall be and the same is hereby repealed; and that an Act made in the Parliament of *Ireland* in the Thirty-ninth Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act for granting unto His Majesty the several Duties therein mentioned on Sweets or Made Wines, Mead and Vinegar, and for securing the Collection thereof*, shall also, from and after the said Fifth Day of *January* One thousand eight hundred and twenty-six, cease and determine, and the said last recited Act shall be and the same is hereby repealed.

British Acts relating to collecting Duties on Mead or Metheglin repealed;

Duties shall be collected under Acts relating to Sweets.

IX. And be it further enacted, That all Acts and Parts of Acts in force in *Great Britain*, for the Collection of the Duties of Excise upon Mead or Metheglin, as distinct from the Duties on Sweets or Made Wines, shall be and the same are hereby repealed from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, so far as the said Acts, or any of them, relate to the Duties of Excise upon Mead or Metheglin; and that from and after the said Fifth Day of *January* One thousand eight hundred and twenty-six, the Duties upon Mead or Metheglin shall be raised, levied, collected, and paid throughout the United Kingdom under the Laws in force in *Great Britain* relating to the Collection of the Duties on Sweets or Made Wines, and as if the said Duties on Mead or Metheglin were expressly specified and referred to in and by the said several Acts for the Collection of the Duties on Sweets or Made Wines, and as if the Provisions in the said several Acts relating to Sweets or Made Wines were expressly repeated and re-enacted in this Act, and

applied to the Duties on Metheglin or Mead granted by this Act, except only so far as is otherwise provided by this Act, as to the levying, adjudging, and recovering of any Amount of Duties, Fines, Penalties, or Forfeitures, which shall become due or be incurred in *Ireland*.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1825.