

ANNO SEXTO

GEORGII IV. REGIS.

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Duties on British Spirits and Licences, and regulating the Trade of Distillers and Sellers of Spirits, &c. in England, repealed.

for extracting Spirits in *England*, or upon Spirits extracted in *England* for Home Consumption, or extracted in *Scotland* or *Ireland* respectively, and imported into *England*, or Duty on any Licence for distilling, rectifying or compounding *British* Spirits, or for the Sale of Spirits, or as regulate or relate to the Distillation of such Spirits by Persons licensed to make or distil such Spirits in *England*, or the Mode of charging the Duty thereon, or on Wort or Wash brewed or made to extract such Spirits, or as regulate or relate to the Rectification or Compounding of such Spirits in *England* by Persons duly licensed for that Purpose, or the Strength at which it is lawful to keep in Stock or send out Spirits, or as regulate or relate to the Intercourse or Removal of *British* Spirits made in *England*, *Scotland*, or *Ireland* respectively, or as relate to the Distillation of Spirits in *England* for Exportation to *Scotland*, or in *Scotland* for Exportation to *England*, or to the several other Matters and Things expressly provided for by this Act, but not otherwise, and so much and such Parts only as aforesaid of the said several Acts shall be and are hereby repealed accordingly; save and except so far as the said Acts or any of them repeal or repeals any former Act or Acts, or any Part or Parts of any former Act or Acts,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, which shall have been or shall be chargeable or payable on any such Spirits, or on any Wort or Wash, 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 Fifth Day of *January* One thousand eight hundred and twenty-six, 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had and proceeded on, and shall remain, and be to all Intents and Purposes whatsoever, as if the said Acts had not been repealed in Manner aforesaid: Provided always, that it shall not be lawful to make or distil any Spirits under the aforesaid Laws and Regulations hereby repealed, from or after the Tenth Day of *October* One thousand eight hundred and twenty-five, on pain of forfeiting the Sum of Five hundred Pounds, or Twenty Shillings *per* Gallon for every Gallon of the Spirit so made or distilled, at the Election of the Commissioners of Excise, or Person who shall inform or sue for the same.

No Spirits shall be made or distilled under the Laws repealed, after the 10th October 1825.

New Duty granted on Spirits.

II. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, 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 One hundred Gallons, Imperial Standard Gallon Measure, of Spirits of the Strength of Hydrometer Proof, as denoted by the Hydrometer called *Sikes*'s Hydrometer, which shall be made or distilled in *England* by any Person or Persons whomsoever, the Sum of Thirty-five Pounds, 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 One hundred such Gallons of Spirits, of such Strength as aforesaid, which shall have been or shall be made and extracted in *Scotland* or *Ireland* respectively, and warehoused there without Payment of Duty, and which shall be taken out of Warehouse there, for the Purpose of being brought or imported into *England* for Consumption, the Sum of Thirty-five Pounds, and so in Proportion for any greater or less Degree of Strength, or any greater or less Quantity, to be paid by the Distiller or Proprietor thereof, at the Time of the Delivery of such Spirits from the Warehouse in *Scotland* or *Ireland* respectively, for the Purpose of being brought or imported into *England*.

Duties on compounded Spirits, to be computed on the highest Strength.

III. Provided always, and be it enacted, That on all sweetened or compounded Spirits imported into *England* from *Scotland* or *Ireland*, or into *Scotland* or *Ireland* from *England*, the Duties aforesaid, according to the Proportions aforesaid respectively, shall be computed upon the highest Degree of Strength at which Spirits can be made.

Duties:

On Licences to Distillers.

For every Licence to be taken out by any Distiller or Maker of Low Wines or Spirits in *England*, the Sum of Ten Pounds:

To Rectifiers or Compounders.

For every Licence to be taken out by any Rectifier or Compounder of Spirits in *England*, the Sum of Ten Pounds:

To Spirit Dealers.

For every Licence to be taken out by any Dealer in Spirits in *England*, not being a Retailer thereof, the Sum of Ten Pounds:

Spirit Retailers.

For every Licence to be taken out by any Retailer of Spirits in *England*, if the Dwelling House in which such Retailer shall reside or retail such Spirits at the Time of taking out such Licence shall not, together with the Offices, Courts, Yards, and Gardens therewith occupied, be of the Value, or rated under the Authority of any Act or Acts for granting Duties on inhabited Houses, at a Rent of Ten Pounds *per Annum*, Two Pounds:

If at Ten Pounds *per Annum* or upwards and under Twenty Pounds, Four Pounds and Four Shillings:

If at Twenty Pounds *per Annum* or upwards, and under Twenty-five Pounds, Six Pounds and Six Shillings:

If at Twenty-five Pounds *per Annum* or upwards, and under Thirty Pounds, Seven Pounds and Seven Shillings:

If at Thirty Pounds *per Annum* or upwards, and under Forty Pounds, Eight Pounds and Eight Shillings:

If at Forty Pounds *per Annum*, and under Fifty Pounds, Nine Pounds and Nine Shillings:

And if at Fifty Pounds *per Annum* or upwards, Ten Pounds:

The said Duties for Licences to be paid by the respective Distillers, Rectifiers, Compounders, Dealers, and Retailers taking out such Licences respectively.

Duties to be carried to the Consolidated Fund.

IV. 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*.

V. And

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

V. And be it further enacted, That the several Duties and the Drawback by this Act imposed and granted shall be under the Management of the Commissioners of Excise, and shall be raised, levied, collected, recovered, secured and paid 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 and Drawbacks of Excise may be raised, levied, collected, recovered and paid, as fully and effectually to all Intents and Purposes as if the same, and every of them, 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.

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

VI. 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 *England*, to have or keep any Still whatever, for the Purpose of making or distilling, or rectifying or compounding Spirits, without having first obtained a Licence for that Purpose, under the Provisions of this Act, signed by the Commissioners of Excise, or any Two of them, or by some Person or Persons directed or employed by them to grant such Licence, or by a Collector and Supervisor of Excise within their respective Collection and District, according to the Law or Laws of Excise for granting Licences; and every such Licence shall and may be according to such Form, and shall contain such Particulars as the said Commissioners of Excise shall and may from Time to Time direct; 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 any One such Trade or Business in One House or Place only, shall not be obliged 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, or rectify or compound any Spirits, in any other House or Premises than the House or Premises mentioned in such Licence.

Licence to be renewed annually.

VII. 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, or to rectify or compound any Spirits, until such Person shall have obtained a new Licence for that Purpose, 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 or Rectifier, or Compounder of Spirits; 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 Wines, Spirits or Feints, or rectify or compound any Spirits contrary hereto, every such Person shall in every such Case forfeit the Sum of Five hundred Pounds; and all such Wort, Wash, Low Wines, Feints, and Spirits, and every such Still with the Head and Worm thereof, and all other Vessels and Utensils therewith used or containing such Wort, Wash, Low Wines, Feints, or Spirits, shall be forfeited, and may be seized by any Officer of Excise.

Penalty on Distillers distilling, &c. without Licence, 500*l.* &c.

VIII. And be it further enacted, That if any Distiller, Rectifier, or Compounder, whose Licence shall be forfeited under the Provisions of this Act, shall afterwards, until newly licensed, make or brew any Wort or Wash, or shall distil any Low Wines, Spirits, or Feints, or shall rectify or compound any Spirits, every such Distiller, Rectifier, or Compounder shall forfeit the Sum of Five 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.

Penalty on Distiller continuing to work whose Licence is forfeited.

IX. And be it further enacted, That no Licence shall be granted to or be held by any Person or Persons to have, keep, or make use of any Still for making or distilling Spirits, nor shall any Person or Persons be permitted to make Entry of any House or Place, or of any Still or Utensil for making or distilling Wash, Low Wines or Spirits, unless such Person or Persons shall be an inhabiting Householder, occupying a Tenement or Tenements of the yearly Value of Twenty Pounds, or upwards, and for which he, she, or they shall be accordingly assessed in their own Name, and shall also pay to the Parish Rates in the several Parishes or Places in which they shall respectively reside, or unless such House or Place (except any Distillery established and licensed on the Fifth Day of *April* One thousand eight hundred and twenty-five), shall be situated within, or within One Quarter of a Mile of a Market Town, containing at least Five hundred inhabited Houses, and that no Entry of any House, Place, Still, or Utensil, for making or distilling of Wash, Low Wines or Spirits, shall be of any avail to any Person not so qualified, or for any longer Time than the Person or Persons so making Entry shall be so qualified, or where such House or Place, except as aforesaid, shall not be so situated as aforesaid; and every Person making or distilling Wash, Low Wines or Spirits, and not qualified as aforesaid, or in any House or Place except as aforesaid, not so situated as aforesaid, shall, notwithstanding any Entry by him, her, or them made, be deemed and taken to be Persons making and distilling Wash, Low Wines and Spirits without Entry, and shall be subject to the like Penalties and Forfeitures as Persons making and distilling Wash, Low Wines and Spirits without Entry, are by this Act in such Case made subject and liable.

No Person to be licensed, or to make Entry of any House or Still for making Wash, Low Wines or Spirits, unless he shall occupy a Tenement of 20*l.* per Annum, and shall pay Parish Rates; or unless such Distillery be in or within One Quarter of a Mile of a Market Town of Five hundred inhabited Houses, except Distillers established and licensed on the 5th April 1825.

X. And be it further enacted, That no Licence to be granted under the Provisions of this Act, shall authorise any Person to have, keep, or

No Person to keep a Still of less than

400 Gallons, or to use in any Distillery more than Two Wash Stills and Two Low Wine Stills, if he keeps any Still of less Content than 3,000 Gallons; Penalty 100*l.*

or make use of any Still or other Utensil, for the making or distilling of Low Wines or Spirits, the Body of which without the Head thereof shall be of less Capacity or Content than Four hundred Gallons; and that it shall not be lawful for any Distiller, keeping or using any Still of smaller Content without the Head than Three thousand Gallons, to keep or use in any Distillery at the same Time more than Two Wash Stills and Two Low Wines Stills, upon pain of forfeiting for every Still kept or used by any such Distiller at the same Time, to distil Wash or Low Wines respectively, above the Number aforesaid, the Sum of One hundred Pounds for every such further Still, and for every Time that the same shall be so used; and every such further Still shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

All Persons having Wash fit for distilling and a Still, shall be deemed common Distillers.

XI. And be it further enacted, That every Person making or keeping any Wash prepared or fit for distilling or making Low Wines or Spirits, or any Low Wines or Feints, and having in his, her, or their Custody or use any Still or Stills, shall be deemed and taken to be, and is hereby declared to be a Distiller, liable to the several Duties of Excise, and to the several Penalties, Fines, and Forfeitures imposed by this Act relating to Distillers.

Distillers not to brew or employ a Still on Sunday, on Penalty of 50*l.*

XII. And be it further enacted, That if any Wort shall be brewed or made by any Distiller, or if any Still shall be made use of by any Distiller, Rectifier, or Compounder, at any Time between the Hour of Eleven of the Clock in the Afternoon of any *Saturday*, and the Hour of One of the Clock in the Forenoon of the next succeeding *Monday*, every such Distiller, Rectifier, or Compounder in each and every such Case, shall forfeit the Sum of Fifty Pounds.

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

XIII. And be it further enacted, That every Person who shall be licensed under this Act to keep any Still for distilling Spirits, shall, 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, 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, One other Vessel to be called a Spirit Receiver, and, except as herein-after mentioned, One other Vessel to be called a Spent Lees Receiver.

Number of Chargers and Receivers, &c.

Penalty for a greater Number 200*l.* &c.

XIV. Provided always, and be it further 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.

XV. And

XV. And be it further enacted, That every such Wash Charger shall be a close covered Vessel, and the Content thereof shall not be less than that of the largest Wash Still; and every such Wash Charger shall be connected with the Wash Still or Stills by one close Metal Pipe to each such Still, having a Cock or Cocks thereon, one End of which Pipe shall be fixed into the Bottom of such Wash Charger, and the other End thereof shall be fixed into each 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 fixed into the Pump or Pumps 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 into 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 and Feints Charger or Chargers, and there shall be One close Metal Pipe, externally visible for its whole Length, attached to and leading directly from the Safe at the End of the Worm of the Wash Still, and fixed into every such Low Wines Receiver or Receivers, so that all Low Wines running into such Pipe from such Safe shall immediately be discharged therefrom into such Receiver or Receivers, which Receiver or Receivers 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 and Feints Charger or Chargers, and there shall be One close Metal Pipe, externally visible for the whole Length, attached to and leading directly from the Safe at the End of the Worm of the Low Wines Still, and fixed into every such Feints Receiver or Receivers, so that all Feints running into such Pipe from such Safe, shall immediately be discharged therefrom into such Receiver or Receivers, which Receiver or Receivers shall not have any Communication with any Vessel or Utensil whatsoever, except as aforesaid; and every such Low Wines and Feints Charger shall be a close covered Vessel, connected with the Low Wines Still or Stills, by a close Metal Pipe to each such Still, having a Cock or Cocks thereon, one End of which Pipe shall be fixed into the Bottom of such Charger, and the other End shall be fixed into each such Still, and each such Charger shall have Communication with the Low Wines and Feints Receivers respectively, by means of close Metal Pipes, one End whereof respectively shall be fixed to each 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 Receiver or Receivers, and Feints Receiver or 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 Safe of the Low Wines Still, by means of one close Metal Pipe, externally visible for its whole Length, attached to, and leading directly from such Safe at the End of such Worm, and fixed into such Spirit Receiver in such Manner as that all Spirits running therein from such Safe shall

Description of Wash Charger.

Description of Low Wines Receiver.

Description of Feints Receiver.

Description of Low Wines and Feints Charger.

Description of Spirit Receiver.

shall run directly and be discharged therefrom into such Spirit Receiver without resting in the said Pipe, 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 and public Situation in the Still House, or to the Approbation of the Commissioners of Excise, and exposed to open View and easy of Access and Inspection to the surveying Officer 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 an Inch square, and 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 every such Spent Lees Receiver shall be a close covered Vessel, and shall not have any Communication with any Vessel or Utensil whatsoever, except with the Low Wines Still, by means of one close Metal Pipe, externally visible for its whole Length, attached to and leading directly from such Still, and fixed into such Spent Lees Receiver, and which Pipe shall be the only Discharge Pipe of such Still, having a Cock thereon secured as the Supervisor or Surveyor surveying such Distillery shall direct and approve, and in the Bottom of which Receiver shall be an internal Safe and secure Plug in a Discharge Hole, and every such Receiver shall have One other Opening, not more than One-third of the Depth of such Receiver from the Top of such Receiver, covered and secured by an internal Metal Plate, perforated with circular Holes of not more than Four-tenths of an Inch in Diameter, and such Receivers shall have no other Opening whatsoever; and if any Charger or Receiver, or Pipe therefrom, or Cock therein, shall be made use of in the Distillery of any Distiller which shall not be erected, kept, and constructed in Manner herein directed, or which shall have any Hole therein except the Trap-Door in the Cover thereof, properly secured by the Officer for examining or cleansing such Receiver respectively, or any Communication with any other Vessel or Utensil whatsoever, 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, or Pipe or Cock, shall remain in the Distillery of such Distiller.

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

Description of Spent Lees Receiver.

Penalty for constructing Chargers or Receivers contrary hereto, 200*l.* and 20*l.* for every Day during which they remain.

XVI. And be it further enacted, That if in any Distillery, or any House for distilling, rectifying or compounding Spirits, or any Place adjoining thereto, there shall be any Pipe or Conveyance whatsoever leading directly or indirectly to or from any Still, or from the Head thereof, or any Opening whatever, into or out of any Still other than such Pipes, Conveyances and Openings as are prescribed by this Act, or if there shall be any Opening whatever into or out of the Worm of any Still, except the Communication which such Worm shall have with the Still or the Head thereof, and the Opening into the Safe at the End of such Worm, save and except such Air-Valve or Conductor as shall be approved of by the Commissioners of Excise, or such Person as they shall

There shall not be any Pipe or Opening in any Still, except as herein described, on Penalty of 200*l.*

shall employ, then and in every such Case, the Distiller, Rectifier or Compounder so offending, shall forfeit the Sum of Two hundred Pounds.

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.

XVII. And be it further enacted, That in the Breast of every Still used by any Distiller, there shall be a Hole or Opening made, whereby 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 thereby 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 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 by any 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 in that behalf, 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 Distiller, or his, her or their Servants or Workmen, from affixing any Lock or Fastening as aforesaid, or if any of the Lock, Seals and Fastenings as aforesaid shall be wilfully and injuriously opened, broken or damaged, or if by any Means, Device or 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, shall be wilfully and injuriously opened by any 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 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. 200*l.*

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

Penalty, 200*l.*

XVIII. And be it further enacted, That the End of every Worm belonging to every Still in the Distillery of every Distiller, shall be inclosed and secured in such Manner and by such Mechanism and Means as the Commissioners of Excise shall direct, and shall for that Purpose provide; and that all Low Wines, Feints and Spirits, 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 and Pipes as aforesaid, open externally to the Inspection and Examination of the Officers for its or their whole Length from such Safe into the 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, and at the Expence of every such Distiller maintained and kept inclosed and secured by such Mechanism and Means as shall be

so directed and provided as aforesaid, or if the whole of the Low Wines, Feints or Spirits, coming from such Worm, shall not be run into such Safe so inclosed and secured as aforesaid, or if such Low Wines, Feints and Spirits respectively, and every Part thereof, shall not be successively conveyed from such Safe, into the Low Wines Receiver, Feints Receiver and Spirit Receiver respectively, directly and by such a Pipe or Pipes as aforesaid, 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 inclosed and secured as aforesaid, or any Part thereof, shall be destroyed or injured, or if by any Art or Contrivance, any Access shall be gained or had, except by the Sample Cock of such Safe, without Notice to, and with the Knowledge of, and in the Presence of the Officer, to the inclosed End of such Worm, or to any Low Wines, Feints or Spirits, 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 hindered, baffled or defeated in ascertaining by such Apparatus the Strength and Quality of any Low Wines, Fines or Spirits, whilst running, or in taking a true Account in such Receiver or Receivers of all the Low Wines, Feints and Spirits distilled or made by such Distiller, 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 Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, or any Three of them, upon Proof thereof made to their Satisfaction, to order and direct, that no Distiller as aforesaid shall be required to inclose any such Worm End or Safe as aforesaid.

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

Distiller shall keep a Discharge Cock to each Still.

XIX. And be it further enacted, That there shall be a Discharge Cock fixed to every Still, kept for the making or distilling of Low Wines or Spirits, to be kept safely and securely locked by the proper Officer of Excise, except when opened by such Officer, on reasonable Notice by the Distiller, not oftener than once in Six Hours, and such Discharge Cock shall not be more than Three Feet distant from the Body of such Still, or Eighteen Inches from the Brick Work, and shall be firmly attached to such Still by a straight Metal Pipe; and such Discharge Cock and Pipe 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, and safely and securely locked, in the Manner herein directed, or if there shall not be such Pipe as herein prescribed and directed, or if any Distiller shall open, injure, or alter such Cock, except on Notice to and in the Presence of the Officer, and with his Consent, then and in each and every such Case, such Distiller shall forfeit the Sum of Fifty Pounds: Provided always, that no such Discharge Cock shall be locked by the Officer where a Spent Lees

Penalty, 50*l.*

Receiver

Receiver is provided and fixed, according to the Provisions of this Act.

Distiller shall keep a proper Discharge Cock or Plug in each fermenting Wash Back.

XX. And be it further enacted, That every Distiller shall provide and fix, to the Satisfaction of the Supervisor, a proper Discharge Cock or Plug and Plug-hole in every fermenting Wash Back, through which Cock or Plug-hole 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 run and be discharged from thence into such Jack Back or Wash Charger, as the Case may be, and not elsewhere, except by a Sewer Cock fixed on such Main Pipe, and properly secured and fastened; 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 if such Discharge Cock or Plug shall not be provided and fixed as aforesaid, or if such Pipe or Trough shall not be placed and fixed as aforesaid, or if such Sewer Cock thereon shall not be fixed and secured as aforesaid, or if there shall be any other Pipe or Conveyance to or from any fermenting Back, except as aforesaid, then and in every such Case, such Distiller shall forfeit the Sum of Two hundred Pounds: Provided always, that nothing herein contained shall prevent any Distiller from placing any close Metal Pipe or Pipes in, but not opening into any Wash Back, for the Purpose of conveying through such Back, Hot or Cold Air, or Water, for the Purpose of promoting or retarding the Fermentation of the Worts or Wash contained in such Back. Penalty, 200*l*.

Construction of Cocks required to be used.

XXI. And be it further enacted, That every Cock required by this Act to be kept or used, shall be made and constructed in such Manner as shall be from Time to Time prescribed, and directed or approved by the Commissioners of Excise; and if any Cock required by this Act to be kept or used, shall be made, constructed, or used otherwise, or differently than as shall at that Time be directed, prescribed, or approved by the Commissioners of Excise, the Distiller, Rectifier, or Compounder, by whom such Cock shall be kept or used, shall forfeit the Sum of Fifty Pounds. Penalty, 50*l*.

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

XXII. And be it further enacted, That every Distiller, and Rectifier, or Compounder 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, Rectifier, or Compounder, proper and sufficient Fastenings for securing the several Cocks and Plugs required by this Act to be secured, and for securing the Covers of or belonging to the Chargers and Receivers herein-before mentioned respectively, and also for securing the Pumps, Vessels, and Utensils permitted, allowed, or required for the Purposes mentioned in this Act; and it shall and may be lawful for any Officer of Excise surveying the Distillery of any Distiller, to lock, secure, and fasten the several Cocks, Plugs, Covers, Pumps, Pipes, Vessels, and Utensils, for which Fastenings are required to be provided, in such Manner as the

the Commissioners of Excise may direct as aforesaid, and to keep the same and each and every of them so 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.

XXIII. And be it further enacted, That all such Cocks, Plugs, 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, Rectifier, or Compounder, in proper Repair and Condition, to the Satisfaction of the Supervisor of Excise, and shall from Time to Time be altered and repaired at the Expence of such Distiller, Rectifier, and Compounder, 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 Cock, or other Utensil, shall be supplied by such Supervisor at the Expence of such Distiller, Rectifier and Compounder; 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, Rectifier or Compounder; and if any Distiller, Rectifier or Compounder shall not, at his own Expence and Charge, before he shall proceed to brew or distil, rectify or compound Spirits, provide, place, and affix, and shall not afterwards maintain, all such Coverings, Fastenings, Cocks, Pipes, Pumps, Troughs, and Utensils, or any of them, to the Satisfaction of the proper Supervisor, or shall not cause the same or any of them to be altered, amended, repaired, or renewed, or shall not on demand pay such Supervisor for any such Locks or Keys as such Supervisor 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 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, Rectifier or Compounder shall, in the Construction of any such Cover, Fastening, Cock, Pump, or Pipe, cause or procure the same to be so made, or shall knowingly use the same or any of them when so made, as that the said Vessels or Utensils, or any of them, may be employed, opened, removed, filled, or emptied in the Absence of the proper Officer of Excise, so as to avoid, or in any Manner defeat the Security intended to be given or provided by any of the Regulations of this Act, every such Distiller, Rectifier or Compounder, or Person so offending, shall for each and every such Offence forfeit the Sum of Two hundred Pounds.

Penalty, 200*l.*

Each Back and fixed Vessel for keeping Spirits shall have a Dipping Place, constructed as herein on

XXIV. 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 Premises of any Distiller, Rectifier or Compounder, Dealer in or Retailer of Spirits, there shall be an Opening or Dipping Place, at which the Officer may conveniently take his Dip or Gauge of the Contents of such Vessel, and a Plate of Brass or other Metal shall be fixed and

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 gauged and tabled by the Officers of Excise in such Manner as shall be directed by the Commissioners of Excise in that Behalf, and shall be placed and kept in convenient Situations, and shall be at all Times easy of Access to the Officer, for his more readily and effectually inspecting and examining it in every Part, and taking the Dip or Gauge thereof; and if in any such Back or Vessel there shall not be such Opening 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 to the Officer as aforesaid, or if the Officer shall at any Time, by any Means whatever, or in any Manner whatever, be prevented from ascertaining the Quantity and Gravity, or either of them, of any Wort or Wash contained in any fermenting Wash Back, or the Quantity or Strength of any Low Wines, Feints, or Spirits, in any Vessel, then and in every such Case such Distiller, Rectifier, or Compounder, Dealer, or Retailer, offending therein, shall forfeit the Sum of Two hundred Pounds. Penalty of 200*l.*

XXV. And be it further enacted, That if the Opening or Dipping Place, or the Level of any Still, Back, Receiver, or other Vessel or Utensil as aforesaid, 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 Still, Back, Receiver, or other Vessel or Utensil, as aforesaid, 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 Still, Back, Receiver, or other Vessel or Utensil as aforesaid respectively, then in each and every such Case, such Distiller, Rectifier, or Compounder, Dealer, or Retailer offending therein shall forfeit the Sum of Two hundred Pounds. Penalty if Dipping Place of any Vessel be altered, 200*l.*

XXVI. And be it further enacted, That if the Situation or Position of any entered Still, Back, Receiver, or other Vessel, Utensil, or Pipe as aforesaid shall be in any Manner altered at any Time after such Entry as is by this Act required shall have been made or given thereof, or the Size of any Still, Back, Receiver, or other Vessel or Utensil as aforesaid 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, Rectifier, or Compounder, Dealer or Retailer offending therein shall forfeit the Sum of Two hundred Pounds: Provided always, that it shall and may be lawful for such Distiller, Rectifier or Compounder, Dealer or Retailer to alter the Size, Situation, or Position of any entered Still, Back, Receiver, or other Vessel, or Utensil or Pipe, or to erect and set up any new Still, Back, Receiver, or other Vessel, Utensil, or Pipe, on giving Two Days' Notice in Writing of such intended Alteration to the proper Officer, specifying the particular Still, Back, Receiver, or other Vessel, Utensil, or Pipe, and the Size, Situation, or Position of which is intended to be altered, and making Entry of such new Still, Back, Receiver, Vessel, Utensil, or Pipe in Manner herein-before mentioned, Penalty if Position or Size of any Vessel be altered without Notice, 200*l.*

mentioned, and conforming in all respects to the Regulations in this Act contained in that Behalf.

Commissioners of Excise may authorise Distillers to use their present Utensils.

XXVII. 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 or Rectifier, 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 or Cocks 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 Vessels or Cocks 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 or Cocks so permitted, although the same may not be conformable with the Provisions of this Act; any Thing herein-before contained to the contrary notwithstanding.

Officer may order Water to be drawn off from the Worm Tub, for Examination of Worm and Tub.

Penalty for Refusal, 200*l*.

XXVIII. And be it further enacted, That whenever any Officer of Excise shall require that the Water contained in any Worm Tub in or belonging to any Distillery, at any Time when such Still shall not be at Work, shall be drawn or run off, and the Tub and Worm cleaned, the Water shall forthwith be drawn or run off, and the Tub and Worm cleansed by the Distiller, his or her Servants or Workmen accordingly; and if the Water shall not be so drawn or run off at the Request of such Officer, and the Tub and Worm forthwith cleaned, and the Water kept and continued out of such Worm Tub for the Space of Two Hours, or until the Surveying Officer has finished his Inspection and Examination of such Tub and the Worm therein, the Distiller in whose Distillery such Worm Tub shall be situate, shall forfeit the Sum of Two hundred Pounds; and it shall be lawful for such Officer to draw or run off, and keep drawn and run off such Water, or so much thereof, and for so long Time as he shall think necessary.

True Content to be cut, branded, or painted on moveable Casks, and also the Name and Place of Stock of the Trader.

XXIX. And be it further enacted, That every Distiller, Rectifier, or Compounder and Dealer in Spirits, 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 by him or her 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, together with his or her Name or Firm of Trade, and the Name of the Place where his or her Stock is kept; and every such Cask which shall be found containing Spirits without the full and true Number of Gallons which the same is capable of containing, and the Name and Place aforesaid, being so cut, branded, or painted thereon, together with the Spirits contained therein, shall be forfeited, and shall and may be seized by any Officer of Excise.

Entry to be made of the several Places and Utensils of Trade.

XXX. And be it further enacted, That before any Distiller shall give any Notice of brewing or making any Wort or Wash, as by this Act is required, and also before such Distiller shall commence to brew or make any Wort or Wash, and before any Rectifier or Compounder

shall receive, rectify or compound any Spirits, or any Dealer or Retailer shall receive or sell any Spirits, each Distiller, Rectifier or Compounder, Dealer and Retailer respectively 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, Rectifier or Compounder, Dealer and Retailer respectively, to be entered and registered by such Collector or other Officer, setting forth his or her Name or Names, and Place or Places of Abode, and the Place where the Premises intended to be entered of such Person or Persons is or shall be situated, and also setting forth a true Description of all and every Vessel and Vessels, and Utensil and Utensils whatsoever, erected and intended to be therein used in or for the Purposes of such Trade or Business respectively, and the Number of Gallons which each and every or any Still, 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 is intended to be used; and also an Account of the several Houses, Rooms, and Places wherein any Part of the Business of such Person is to be carried on, or for distilling, rectifying or compounding any Spirits, or in which any Spirits are to be kept; and in such written Account every such Utensil, and also every such House, Room 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.

Utensils and Stores shall be marked.

XXXI. And be it further enacted, That every Distiller, Rectifier or Compounder, Dealer and Retailer respectively, 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 by him or her in his or her Trade or Business respectively, and on the Outside of the Door of every Apartment and Place wherein any Part of the Trade or Business of such Person is to be carried on, or wherein any Spirits are to be kept, the Name of each such Utensil, Apartment, or Place, according to the Purpose for which the same is respectively intended to be used; and shall also paint in Manner aforesaid, separate Numbers relating to each and every such Utensil, Apartment, and Place, in Arithmetical Progression, beginning with Number One for each Denomination, Kind, or Description of Utensil, Apartment, or Place, upon pain of forfeiting for every Neglect thereof the Sum of Fifty Pounds.

Penalty for Neglect, 50*l.*

Drawing or Description shall be given, showing the Course of every fixed Pipe in Distillery,

XXXII. And be it further enacted, That together with every such Account there shall be delivered a Drawing or Drawings, or Description or Descriptions, distinctly showing the Course, Direction, Construction and Use of all fixed Pipes to be used by any Distiller, Rectifier or Compounder, 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 by such Distiller, Rectifier or Compounder, except for the Conveyance of Water and Spent Wash

Wash only, shall be so fixed and placed as to be capable of being inspected and examined by the Officer for and through the whole of its Length or Course, and shall be painted and kept 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 White, and every Pipe for the Conveyance of Water shall be painted Black; and if any Pipe shall be used by any Distiller, Rectifier or Compounder, not set forth as aforesaid, or for any other Purpose than shall be set forth as aforesaid, or which, except as aforesaid, shall not be fixed or placed or painted and kept painted as herein directed, or which shall be painted otherwise than as herein directed, such Distiller, Rectifier or Compounder shall forfeit the Sum of Fifty Pounds.

Pipes used in Distillery to be painted.

Penalty, 50*l.*

Distiller shall not enter any Utensil to be used for more than one Purpose on Penalty of 200*l.*

XXXIII. And be it further enacted, That it shall not be lawful for any Distiller to set forth in the Account by this Act required to be signed and delivered, that any Still or Vessel mentioned therein is intended to be used for more than One Purpose respectively; and every such Entry in which any Still or other Vessel shall be described by any Distiller as intended to be used for Two or more Purposes, shall, in respect to such Still or Vessel, be deemed and taken to be void; and such Distiller shall in every such Case forfeit the Sum of Two hundred Pounds.

Penalty for having any Utensil or Place not entered, &c. 500*l.*

XXXIV. And be it further enacted, That if any Still or Vessel, or Utensil whatever, shall at any Time be used or applied by any Distiller, Rectifier or Compounder, for or to any Purpose connected with the Distillation, Rectification or Compounding of Spirits, or if any fixed Cask shall at any Time be used by any Distiller, Rectifier or Compounder, or Dealer or Retailer as aforesaid, for holding or keeping Spirits; or if any House, Room or Place shall be used by any Distiller, Rectifier or Compounder, Dealer or Retailer of Spirits, for the carrying on any Part of the Process of Distillation, Rectification or Compounding of Spirits, or for the keeping of any Spirits, which Still, Vessel, Utensil, Cask House, Room 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 Person, then and in every such Case, he or she so offending shall forfeit the Sum of Five hundred Pounds for every such Offence; 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 House, Room or Place, shall be forfeited, and may be seized by any Officer of Excise.

Houses for rectifying or compounding Spirits not to be

XXXV. And be it further enacted, That no Person or Persons whomsoever shall erect, set up, enter or make use of any House or Premises whatsoever, in *England*, for rectifying or compounding Spirits, or for receiving or keeping Spirits, by any Rectifier or Compounder of Spirits,

Spirits, or for preparing Wort or Wash, or for making or distilling Spirits, or for receiving or keeping Spirits, by any Distiller or Maker of Spirits, within the Distance of One Quarter of a Mile in a direct Line from any other House or Premises which shall be entered or used for preparing Wort or Wash, or for making or distilling Spirits, or for receiving or keeping Spirits, by any Distiller or Maker of Spirits; nor shall any Person or Persons whomsoever erect, set up, enter or make use of any House or Premises whatsoever, in *England*, for preparing Wort or Wash, or for making or distilling Spirits, or for receiving or keeping Spirits, by any Distiller or Maker of Spirits, within the Distance of One Quarter of a Mile in a direct Line from any other House or Premises which shall be entered or used for rectifying or compounding Spirits, or for receiving or keeping Spirits, by any Rectifier or Compounder of Spirits, or for preparing Wort or Wash, or for making or distilling Spirits, or for receiving or keeping Spirits, by any Distiller or Maker of Spirits, on pain of forfeiting, in each and every such Case, the Sum of Five hundred Pounds for every Week that any such House or Premises shall be erected, set up, entered or used respectively, contrary to such Prohibition as aforesaid; and all and every Entries or Entry of any such House or Place so made use of contrary to the true Intent and Meaning of this Act, shall be null and void to all Intents and Purposes whatsoever: Provided always, that the Prohibition and Penalty aforesaid shall not extend or apply, or be deemed or construed to extend or apply, to or in respect of any House or Premises which may have been erected, set up, entered, used, occupied or employed contrary to the Prohibition aforesaid, for preparing Wort or Wash, or making or distilling Spirits, or for rectifying or compounding, or for receiving or keeping Spirits respectively by any Distiller or Maker of Spirits, or any Rectifier or Compounder of Spirits, on the Fifth Day of *April* in the Year One thousand eight hundred and twenty-five, so long as such House or Premises continue to be so entered and used, and so long as no Part of any such House or Premises entered, used, occupied or employed by any Distiller or Maker of Spirits, and any Part of any such House or Premises, entered, used, occupied or employed by any other Distiller or Maker of Spirits, or any Rectifier or Compounder of Spirits, shall have any Way, Opening or Communication whatsoever by which any Wort, Wash or Spirits can be removed or conveyed from the One into the other of such Houses or Premises, other than by Carriage of a Cart or Waggon through and by an open Street or Road.

used within One Quarter of a Mile of a Still House, nor shall a Still House be used within One Quarter of a Mile of a House for rectifying or compounding Spirits, or of another Distillery; Penalty 500*l.* per Week

XXXVI. And be it further enacted, That no Distiller or Maker of Spirits, or Rectifier or Compounder of Spirits, shall upon the same Premises carry on the Trade or Business of a Distiller, or Maker of Spirits, or of a Rectifier or Compounder of Spirits, and of a Brewer of Beer, or of a Maker of Sweets, Vinegar, Cyder or Perry, or of a Refiner of Sugar; nor shall any Distiller or Maker of Spirits enter or make use of any House or Premises for preparing Wort or Wash, or making, distilling, or keeping Spirits; nor shall any Rectifier or Compounder of Spirits enter or make use of any House or Premises for rectifying or compounding, or for keeping Spirits, having any Communication, Opening or Way, internally, or with or into, or through any

Distiller and Rectifier or Compounder not to be a Maker of Beer, Sweets, Vinegar, Cyder or Perry, or Refiner of Sugar, &c. Penalty 200*l.*

Inclosed or Private Yard, Garden, Field, Passage, Private Road or Place, with another House or Premises used or employed by any Brewer of Beer, or Maker of Sweets, Vinegar, Cyder or Perry, or Refiner of Sugar, or by any Dealer in or Retailer of Spirits, on pain of forfeiting for every such Offence the Sum of Two hundred Pounds: Provided always, that where any House or Premises shall appear to have been so entered and made use of as aforesaid by any Person or Persons on the Fifth Day of *April* One thousand eight hundred and twenty-five, and shall continue to be so entered and used on the Tenth Day of *October* One thousand eight hundred and twenty-five, it shall be lawful for the Commissioners of His Majesty's Treasury, or any Three of them, to grant, by Order in Writing, their Special Licence to such Persons to continue such Use of such Premises, for such Time, and upon such Terms and Conditions, and upon Payment of such Annual Sum or Sums of Money for defraying the Expences of extra Survey of such Premises as they may think fit.

No Entry of any Distillery or Utensils shall be withdrawn, whilst Wash or other Materials for Distillation are remaining therein.

XXXVII. And be it further enacted, That no Distiller who shall have made Entry of any Distillery, Place or Utensils, for the Purpose of distilling Spirits, shall be permitted to withdraw such Entry whilst any Wash, Low Wines, or other Materials preparing, or fit for Distillation, are remaining in any of the Places, or in any of the Utensils so by him or her entered as aforesaid; but in every such Case, the Officer of Excise, under whose Survey such Distiller shall then be, shall continue to survey the Distillery, Places and Utensils mentioned in each such Entry, until all the Wash, Low Wines, and other Materials shall be worked off, and the Duties charged on the Produce thereof paid, or until the Spirits made therefrom shall be legally removed from and out of the said entered Places, and then, and not till then, shall any such Entry made as aforesaid be withdrawn.

Distillers, Rectifiers, and Compounders shall affix Board over Distillery Gate, importing they are licensed, on Penalty of 50*l*.

XXXVIII. And be it further enacted, That every Distiller, Rectifier or Compounder, who shall be licensed under this Act, shall forthwith cause to be painted, with Letters publicly visible and legible, at least Three Inches long, the Name or Firm of such Distiller, Rectifier or Compounder, at full Length, and, after such Name, the Words "Licensed Distiller," "Rectifier or Compounder," as the case may be; and every such Distiller, Rectifier or Compounder, shall cause such Painting to be in some conspicuous Place on the Outside of the Front of the Distillery or entered Premises of such Distiller, Rectifier or Compounder, 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, Rectifier or Compounder, shall preserve and keep up such Painting during the Continuance of his, her, or their Licence; and in Default of making such Painting, or keeping the same so made, every such Distiller, Rectifier or Compounder, shall, for every such Offence, forfeit the Sum of Fifty Pounds; and if any Person, on or before whose House or other Place any Painting, Board, or Sign shall be affixed or erected, importing that such Person is a Distiller, Rectifier or Compounder, or exercises or carries on the Trade of a Distiller, Rectifier or Compounder, or purporting that such Person is licensed so to do, shall not at the Time be duly licensed for

Penalty on unlicensed Persons affixing such Board, 50*l*.

for such Purpose, then and in every such Case, every such Person shall forfeit the Sum of Fifty Pounds.

If any Officer shall know of or suspect any Private Still, &c. within the Limits of the Head Office, and make Oath thereof before a Justice or the Commissioners; or in any other Part, and shall make Oath thereof before a Justice of the County, &c. a Special Warrant to break open such suspected House, and to seize such Stills, Spirits, &c. may be granted;

XXXIX. And be it enacted, That in case any Officer or Officers of Excise shall know, or have cause to suspect that any private or concealed Still, Back, or other Vessel, for making Worts or Wash, or for making or distilling Low Wines or Spirits, or any privately made Spirits or Low Wines, or any Wash or other Materials preparing for Distillation, are set up or kept in any House or Place, then and in such Case, if such House or Place shall be within the Limits of the Chief Office of Excise, upon Oath made by such Officer or Officers, before one or more Justice or Justices of the Peace of the County, City, or Liberty, where such House or Place shall be, or before the Commissioners of Excise, or any Two or more of them; or, in case the same shall be in any other Part of *England*, upon Oath made by such Officer or Officers before One or more Justice or Justices of the Peace of the County or Place where such Officer or Officers shall suspect the same to be so set up and kept, setting forth the Ground of such his or their Suspicion, it shall and may be lawful to and for the said Commissioners of Excise, or Justice or Justices of the Peace respectively, before whom such Affidavit or Affidavits shall be made, if he or they shall judge it reasonable, by Warrant under his or their respective Hands and Seals, to authorize and empower such Officer or Officers, by Day or by Night, (but if in the Night-time, then in the Presence of a Constable or other lawful Officer of the Peace, who are hereby required to be aiding and assisting therein,) to break open the Doors, or any Part of such House or Place, where he or they shall so know or suspect such private or concealed Still, Back, or other Vessel, Spirits, Low Wines, Wash or Materials for Distillation, are so set up and kept, and to enter into such House or Place, and to seize all and every such Still, Backs, or other Vessels, and all such Spirits, Low Wines, Wash, and other Materials preparing for Distillation, which he or they shall find and discover, and either to detain and keep the same in the House or Place where found, or to remove the same to the Office of Excise next to the Place where the same shall be so discovered and found; and in case the same shall not within Ten Days next after such Seizure be claimed by the true and lawful Owner thereof, then the said Stills, Backs, and other Vessels, Spirits, Low Wines, Wash, and other Materials for Distillation shall be absolutely forfeited, and the Proprietor of any such private or concealed Still, Back, or other Vessel, or the Person in whose Custody the same shall be found, whether such Seizure be claimed or not, shall forfeit and lose for every Place in which every such private Still, Back, or other Vessel shall be so found, and also for every such Still, Back, and Vessel found therein, the Sum of Two hundred Pounds; and if any Person or Persons shall obstruct, oppose, molest, or hinder any Officer or Officers of Excise, or others acting in their Assistance, in the due seizing any such private or concealed Stills, Backs, or other Vessels, Spirits, Low Wines, Wash, or other Materials for Distillation, or in detaining or keeping the same in the Place where found, or in removing the same, or any of them, after Seizure to the next Office of Excise as aforesaid, then and in every such Case every Person so offending shall forfeit the Sum of Two hundred Pounds.

and if not claimed by the Owner within Ten Days, the same shall be forfeited, and the Proprietor, &c. shall pay 200*l.* for every such Place and Still, &c. found therein.

Penalty on obstructing Officer, 200*l.*

XL. And

Officers empowered to enter Distilleries, and if obstructed, Distillers to forfeit 200*l.*

XL. And be it further enacted, That it shall and may be lawful for any Officer or Officers of Excise at all Times, as well by Night as by Day, to enter into every House, Distillery, Still House, Out House, and Place whatsoever of or belonging to or made use of by any Distiller of Spirits, 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 therein by 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 of all Wort and Wash which shall be from Time to Time made use of in the Distillery of such Distiller, and of all Bub and other Compositions for exciting or producing Fermentation in any Wort or Wash, and of all such Spirits and Materials for making or distilling of Spirits which shall be in such Distillery or in the Possession of such Distiller; and if any Officer of Excise or any Person or Persons acting in his Aid or Assistance, shall be hindered, obstructed, or prevented by any Distiller, or by any Servant or Person acting for or in the Employment of such Distiller, from entering, or shall not be permitted to enter into any Distillery, or any House, Outhouse, or other Place whatsoever, of or belonging to or made use of by such Distiller, or having entered, shall be hindered, obstructed, or prevented from doing or executing 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.

Penalty on not giving Admission to Officer after declaring his Name and Business, 200*l.* and the Officer may break open Distillery.

XLI. And be it further enacted, That in case any Officer of Excise, after having demanded Admittance into the Distillery of any Distiller, Rectifier or Compounder, and having declared his Name and Business at the Gate or Entrance Door, or at any Window of such Distillery, shall not be immediately and without Delay admitted into such Distillery, such Distiller, Rectifier or Compounder shall, for every such Offence forfeit the Sum of Two hundred Pounds; and if such Officer shall not be immediately and without Delay admitted into such Distillery of any Distiller, Rectifier or Compounder, after having so demanded such Admittance, it shall and may be lawful for such Officer, and any Person or Persons acting in his Aid or Assistance, at all Times, as well by Night (if in the Presence of a Constable or other Peace Officer) as by Day, to break open by Force any of the Doors or Windows, or break through any of the Walls of such Distillery as shall be necessary to enter such Distillery.

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

XLII. And be it further enacted, That if, on Demand of any Officer of Excise, made in the Distillery of any Distiller, or in the entered Premises of any Rectifier or Compounder of Spirits, strong, safe, and convenient Ladders shall not be provided, and conveniently and firmly placed, and of Length sufficient to enable the surveying Officer to ascend to and examine, and descend from any Vessel or Utensil in any such Distillery, or Rectifying or Compounding House or Premises, or to gauge or ascertain the Content or Capacity of any Vessel or Utensil therein; 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 Visits made by any Officer of Excise, on Demand of any such Officer,

Officer, sufficient Lights and sufficient Aid or Assistance shall not be supplied for the Purposes of his or their gauging or ascertaining the Content or Capacity of any Vessel or Utensil, or of searching for and gauging and taking an Account of all Wort, Wash, Bub, Low Wines, Feints, and Spirits, and of all Materials fit or proper for Distillation in such Distillery, or in the Possession of such Distiller, and all Spirits in the Possession of such Rectifier or Compounder, as well by Day as by Night, every Distiller, Rectifier, or Compounder so offending, or on whose entered Premises 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.

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

XLIII. And be it further enacted, That it shall and may be lawful to and for any Officer or Officers of Excise, or any Person or Persons acting in his or their Aid or Assistance by Night or by Day to break up any Ground in any Part of the Distillery or entered Premises of any Distiller, Rectifier or Compounder, or any Ground near adjoining such Distillery or Premises, or any Wall or Partition thereof, or belonging thereto, or other Place, to search for any Pipe or Cock, or any private Conveyance or Utensil, and upon finding any such Pipe or Conveyance leading therefrom or thereto, 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 away 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 or conceal any Wort, Wash or other Liquor fit for Distillation, or Low Wines, Feints or Spirits, from the Sight or View of the Officer, so as to hinder or prevent him from taking or keeping a true Account thereof.

Distillers shall not distil at the same Time, Spirits from Grain and from Sugar, or any other Material.

Penalty, 200*l.* &c.

XLIV. And be it further enacted, That it shall not be lawful for any Distiller to make or brew at the same Time any Wort or Wash, or to make or distil any Spirits from Malt, Corn or Grain, or any Mixture thereof, and from Sugar or Potatoes, or any Mixture thereof, respectively, or to make or brew any Wort or Wash, or distil any Spirits from any other Materials whatsoever; and if any such Distiller shall at the same Time make or brew any Wort or Wash, or shall make or distil any Spirits from Malt, Corn or Grain, or any Mixture thereof, and from Sugar or Potatoes, or any Mixture thereof respectively, or shall at any Time make or brew any Wort or Wash, or distil any Spirits from any other Materials whatsoever, 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.

Notice to be given by Distiller of his Intention to use Sugar or Potatoes.

XLV. And be it further enacted, That every Distiller who shall, under the Regulations of this Act, intend or desire to distil Spirits from Worts or Wash, brewed and made from Sugar or Potatoes only, shall, Six Days before he shall commence to brew or make any Wort or Wash, give Notice in Writing to the proper Officer surveying such Distillery, in which Notice shall be stated that such Distiller intends to use Sugar or Potatoes only, not being mixed with any other Materials whatever; and if, at any Time after such Notice shall have been

been given, any Corn, Grain, or Malt, ground or bruised, or other Material for Distillation, except Sugar or Potatoes, according to such Notice as aforesaid, 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 Sugar or Potatoes only, as the Case may be, according to such Notice, shall be found in the Distillery of such Distiller, or in any Store belonging to such Distillery, then and in each and every such Case such Distiller shall (except in the Case herein-after provided) forfeit the Sum of Two hundred Pounds.

Penalty for using Grain after such Notice, 200*l.*

Distiller using Sugar or Potatoes may commence using Grain at the Expiration of One Month, on giving Notice.

XLVI. Provided always, and be it further enacted, That if any Distiller who shall have given any such Notice of using Sugar or Potatoes only as aforesaid, shall intend to commence or to recommence to use the other of them, or to use Corn or Grain and Malt, at any Time when there shall not be any Wort or Wash, or Sugar or Potatoes respectively, in the Distillery of such Distiller, such Time being at least One Calendar Month distant from the Time such Distiller began to use Sugar or Potatoes 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 the other of them, or to use Corn or Grain and Malt, and such Distiller shall not thereafter be liable to any such Penalty aforesaid: Provided also, that if any Distiller using Corn or Grain and Malt, shall be desirous of commencing or recommencing to use Sugar or Potatoes only as aforesaid, at any Time when there shall not be any Wort or Wash, or Malt, Corn or Grain in the Distillery of such Distiller, such Time being at least One Calendar Month from the Time such Distiller shall have commenced or recommenced using Corn or Grain and Malt as aforesaid, it shall be lawful for such Distiller, on giving Six Days Notice as aforesaid, so to commence or recommence to use Sugar or Potatoes only.

Distiller using Grain may commence using Sugar or Potatoes only, at the Expiration of a Month, on giving Notice.

Scotch and Irish Distillers may distil from Sugar or Potatoes.

XLVII. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, it shall be lawful for any licensed Distiller in *Scotland* or *Ireland* to make or brew any Wort or Wash, and to make or distil Spirits from Sugar only, or from Potatoes only, any thing in any other Act or Acts of Parliament to the contrary notwithstanding: Provided always, that whenever Sugar or Potatoes are used for that Purpose, the same shall be done under the like Rules and Regulations as are contained in a certain Act, made in the Fourth Year of the Reign of His present Majesty, for granting 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, for making or brewing Wort or Wash, and making and distilling Spirits from Malt only, unmixed with any unmalted Corn or Grain, except that in the Annual Account of every such Distiller, so far as shall relate to Spirits made or distilled from Sugar, he shall be chargeable and charged with Duty after the Rate or Proportion of One Gallon of Proof Spirits for every Four Degrees of

the declared Gravity of the Worts, from which such Spirits were made or distilled.

During the Recess of Parliament, the King may, by Proclamation, prohibit the Distillation of Spirits from Corn.

XLVIII. Provided always, and be it further enacted, That if at any Time or Times during the Recess of Parliament, it shall, from the excessive Price of Corn, appear expedient to His Majesty, His Heirs or Successors, to prohibit the making of Low Wines and Spirits from Barley, Malt, and any other Sort of Grain, and from Meal and Flour, or any Mixture thereof, it shall and may be lawful to and for His Majesty, His Heirs and Successors, from Time to Time, by his or their Royal Proclamation or Proclamations, to be issued by and with the Advice of his or their Privy Council, or by his or their Order in Council, to be published in the *London Gazette* from Time to Time, to prohibit the making, extracting, or distilling of any Kind of Low Wines or Spirits from Barley, Malt, and any other Sort of Grain, and from Meal and Flour, or any Mixture thereof, for any Time or Times during such Recess, or until Twenty Days after the Commencement of the then next Session of Parliament.

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

XLIX. And be it further enacted, That all Wash which shall be made in the Distillery of any Distiller, shall be fermented in the fermenting Wash Backs of such Distiller, and 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 Receiver or Receivers, and shall from thence be pumped up or conveyed 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 Spirits 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 or conveyed 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 the 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 Spirit Receiver, or into the Feints Receiver or Receivers, and no Feints conveyed into such Feints Receiver or Receivers shall in any case be removed from thence, except by pumping or conveying such Feints directly into the Low Wines or Feints Charger or Chargers, from whence such Feints shall be conveyed directly into the Low Wines Still or Stills for Re-distillation, until the Whole of such Feints shall be made into Spirits, and conveyed and run into the Spirit Receiver, and no Spirits conveyed into the Spirit Receiver shall be re-distilled or shall be removed from such Receiver, except into the Cellar or Store Room of the Distiller, in the Manner hereinafter 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

Penalty on Default 200*l.* or 20*s.* for every Gallon of Wash, &c. not so conveyed.

Low Wines, Feints or Spirits, contrary or otherwise than according to the Directions and Provisions aforesaid, or shall not convey and run the Whole of the Spirits made or distilled by him into the Spirit Receiver, such Wash, Low Wines, Feints and Spirits 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, or Twenty Shillings for every Gallon of such Wash, Low Wines, Feints or Spirits so removed or distilled, and not conveyed and run into the Spirits Receiver, at the Election of the Commissioners of Excise, or Person who shall inform or sue for the same.

Distiller shall brew and distil in alternate Periods only.

L. 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, 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, or Sugar, or Potatoes, 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, or Sugar, or Potatoes, 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, or Possession of such Distiller, and all the Low Wines or Feints in such Distillery, or Possession of such Distiller, shall have been distilled into Spirits and conveyed and run into the Spirits Receiver of such Distillery, save and except such Feints as shall have been produced by the last Re-distillation of the last Charge of the Low Wines Still or Stills, 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, or Sugar, or Potatoes, shall be wetted, brewed, or mashed, or any Wort or Wash shall be made or produced in the Distillery of any such Distiller, then and in each and every such Case, such Distiller shall forfeit the Sum of Five hundred Pounds.

Penalty for acting contrary hereto, 500*l.*

Distiller shall give Notice of each Brewing of Wort on Penalty of 50*l.*

LI. And be it further enacted, That every Distiller shall from Time to Time, at least Six Hours before he shall mash or brew as aforesaid, deliver to the proper Officer of Excise, a Notice in Writing, in which shall be set forth the Day and Hour when such Mashing or Brewing is to be commenced and made, and shall then,

or within Six Hours after any such Brewing shall be finished, deliver as aforesaid the true Quantity and Weight of the Materials intended to be, or which shall have been used or employed, and whether Grain, or Sugar or Potatoes respectively; and in case any Mashing or Brewing of any Materials is commenced or made 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 to mix or cause to be mixed in any fermenting 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.

The Produce of each Brewing to be kept separate, on Penalty of 200*l.*

LII. And be it further enacted, That every Distiller, after having made such Entry as is by this Act required, shall, before commencing to brew or make any Wort, and in like Manner every such Distiller, who shall at any Time have discontinued making or brewing any 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 Officer surveying the Distillery of such Distiller, in which Notice shall be set forth the Day on which, and Sorts of Materials with which such Distiller intends to commence or recommence (as the Case may be) making or brewing Wort, and 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 as specified shall not be less than Fifty Degrees, nor more than Ninety Degrees; and in case such Distiller shall at any Time be desirous of using Wort of any other Gravity than shall have been specified in such Notice, but not being of a Gravity less than Fifty Degrees, nor more than Ninety Degrees, such Distiller shall in like Manner, Six Days before the Day on which he shall intend to use Wort at any other Gravity, 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, such Distiller not having on such Day any Wort or Wash in the Distillery or Possession of such Distiller, and such Day being at least One Calendar Month distant from the Day mentioned in any last preceding Notice which shall have been given by such Distiller; 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 or Possession of any such Distiller who shall not have given such Notice in Manner and in the respective Cases aforesaid, or at any Time before the Day set forth as aforesaid in any such Notice, or if at any Time there shall be found in the Distillery or Possession of any Distiller, except in the Mash Tun or Wort Underback, or Coolers or Coppers in such Distillery, any Wort or Wash, the Gravity whereof shall exceed the particular Gravity which shall have been specified in any such Notice, then and in each and in every such Case, all such Wort or Wash shall be forfeited, and may be seized by any Officer of Excise, and such Distiller shall forfeit the Sum of Two hundred Pounds: Provided always, that no Vessel used by any Distiller shall be deemed a Wort Underback within the Meaning of this Act, unless the Depth of such Vessel shall be in every Part thereof Three Feet at the least, nor unless such Vessel shall be

Notice to brew, and to re-commence Brewing.

Penalty on Neglect, 200*l.* &c.

so situate in the Distillery of any Distiller, as that the Wort shall run directly into the same from the Mash Tun.

Any Saccharometer prescribed by the Commissioners of Excise may be used.

How Degrees shall be ascertained.

LIII. Provided always, and be it enacted, That any such Saccharometer may be used for ascertaining the Gravity of Wort or Wash under this Act, as shall from Time to Time be prescribed for that Purpose by any Order of the Commissioners of Excise, or any Four of them; and that every Degree of Gravity to be ascertained by any 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; and all Wort or Wash shall for the Purposes of this Act be deemed and taken to be of the Gravity at which the said Saccharometer shall, on the Application thereof, denote or indicate such Wort or Wash to be.

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

LIV. And be it further enacted, That 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 Eight Hours after the Running or Conveyance of such Wort shall have commenced into any such Back, and the Distiller shall immediately and without Delay reduce all such Wort to, should it exceed, the particular Gravity which shall have been specified in any such Notice, and deliver to the proper Officer a Declaration in Writing, specifying the Number of the Back or Backs 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 Yeast or Barm or Bub, or other Matter or Thing capable of causing Fermentation, shall be added to or mixed with the Wort, or allowed to be in such fermenting Back for the Space of Two Hours next after such Wort shall have been collected in such fermenting Back or Backs, and reduced as herein directed, 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 or Backs in any other Manner than as is therein directed, or if the Gravity of all such Wort shall not be reduced as 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 Yeast, Barm, or Bub, or other Matter or Thing capable of causing Fermentation shall be so added to or mixed with any Wort, or allowed to be in any such fermenting Back contrary hereto, then and in each and every such Case, the Distiller shall forfeit the Sum of Two hundred Pounds.

Penalty on giving an untrue Declaration, &c. 200*l.*

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

LV. And be it further enacted, That if at any Time after any such Declaration as aforesaid shall have been delivered, the Gravity of any such Wort shall be found to exceed the Gravity specified in such

Declaration, or if the Quantity of any such Wort or Wash shall be found to exceed by Five *per Centum* the Quantity of Wort mentioned in such Declaration, as the Quantity collected as aforesaid, then and in each and every such Case such Distiller shall forfeit the Sum of Two hundred Pounds.

Penalty if Wort or Wash shall be found to exceed in Gravity or Quantity the Gravity or Quantity previously ascertained by the Officer, 200*l.*

LVI. 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, any Wort shall be found in such Back or any Wash in process of Fermentation shall be found in such Back, which shall exceed in Gravity the Wort or Wash in such 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 Back shall be considered as new Wort or Wash, and not included in any former Charge against the Distiller in whose Possession such Wort or Wash shall be found; and such Distiller shall be charged with Duty in respect of the whole Wort or Wash in such Back, 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 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.

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

LVII. 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 surveying 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 or Backs into which the same is to be put, and also specifying the Quantity of such Composition to be put into every such Back, 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 so 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 authorised 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, as herein directed, be conveyed into the particular fermenting Wash Back or Backs specified in such Notice, within Twenty-four Hours after the Time specified in such Notice for

Penalty on acting contrary to such Regulations. 200*l.*

for making such Composition, then and in each and every such Case, the Distiller in whose Distillery every such Offence or Default shall be committed or made shall forfeit the Sum of Two hundred Pounds.

Distiller shall declare, before beginning to distil, that all Wort and Wash is collected into fermenting Backs, on Penalty of 200*l.*

LVIII. And be it further enacted, That when the whole Wort or Wash brewed or made in any Distillery during any brewing Period, 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 surveying such Distillery at any Time, not being less than Twelve Hours subsequent to the Delivery of such Declaration, and such Officer is hereby authorised 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 before the Expiration of such Twelve Hours as aforesaid, or if all the Wort and Wash in any such Distillery shall not then be collected as stated in such Declaration, then and in every such Case such Distiller shall forfeit the Sum of Two hundred Pounds.

Distiller to give Eight Hours Notice before moving Wash from fermenting Back to the Wash Charger.

LIX. 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, 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 from any Back, mentioned in such Notice, 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 in this Act; and such Officer, after having affixed and secured the Fastenings which he had so removed, shall be at liberty and authorised to take an Account of the true Quantity thereof, and shall thereupon 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 or Manner than shall have been mentioned in such Notice, or before the proper Officer shall have removed or secured respectively such Fastenings as before mentioned, and taken Account of the true Quantity of the Wash in such Charger, such Distiller shall in each and every such Case forfeit the Sum of Two hundred Pounds.

Penalty on Removal without Notice, &c. 200*l.*

LX. And

Officer may distil Sample of Wash.

LX. And be it further enacted, That it shall and may be lawful for any such Officer as aforesaid, and he is hereby authorised and empowered to take and convey away out of such Distillery, from any Wash Back or Charger in the Distillery of any Distiller, a Sample not exceeding the Quantity of Twenty Gallons of the Wash contained in any such Back or Charger, 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.

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

Penalty on Default, 200*l.*

LXI. And be it further enacted, That it shall be lawful for any Officer of the Rank of Supervisor of Excise, at any Time to require that any Low Wines Receiver in the Distillery of any 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 forthwith distilled into Low Wines; and all Persons in the Employ of such Distiller shall, on reasonable Notice, give and provide Aid and Assistance and Fuel to such Officer at his Request 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 whatsoever, 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 and Fuel shall not be given to such Officer in the distilling such Wash into Low Wines, or in conveying the whole of 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.

Penalty if Produce of Wash distilled exceeds the Proportion of One Gallon and a Quarter of Proof Spirits for every Five Degrees of Gravity attenuated, 200*l.* &c.

LXII. 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, and distilled in any Still provided by the Commissioners of Excise as aforesaid, such Officer shall ascertain the Quantity of Proof Spirit in and equivalent to such Low Wines, according to the Strength of such Low Wines; and if such Quantity of Proof Spirits so computed shall, in any of the respective Cases aforesaid, exceed the Rate or Proportion of One Gallon and One Quarter 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 the Gravity of such Wort or Wash which shall have been attenuated, as taken by the surveying Officer; that is to say, for every Five Degrees of Difference between the highest Gravity of the Wort from which such Wash was produced, as declared by such Distiller pursuant to this Act, or as appearing on any Account thereof

taken by the Officer, and the lowest decreased Gravity of such Wort or Wash, as taken by the Officer previous to the Distillation thereof 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 removed or taken: Provided always, that such Officer shall pay to such Distiller the Value of every Sample of Wash which he shall so take away from such Distillery, or return the Produce thereof, and mix the Low Wines with the Low Wines of the Wash Back to which they belong: 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.

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

LXIII. 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 taken a separate Account of by the proper Officer in the Wash Charger, and 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.

Notices to be given for removing Low Wines, Feints, or Spirits from Receivers.

LXIV. And be it further enacted, That Four Hours at least before any Low Wines or Feints or Spirits respectively shall be removed out of any of the respective Receivers of Low Wines or Feints or Spirits in the Distillery of any Distiller, 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 any 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 Feints or Spirits respectively, as the Case may be, such Officer shall remove the Fastenings of the Pumps, or other Conveyances used for the Removal or Conveyance of Low Wines or Feints or Spirits, and of the Receivers containing such Low Wines or Feints or Spirits respectively, and forthwith and without Delay all the Low Wines or Feints which shall be in such Low Wines or Feints Receiver or Receivers respectively shall be removed and conveyed into the Low Wines or Feints Charger or Chargers; and all the Spirits which shall be contained in such Spirit Receiver, shall be removed and conveyed into the entered Spirit Storehouse of such Distiller; and if any Low Wines or Feints or Spirits respectively shall not be removed and conveyed as aforesaid, or shall be removed from any such 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 several Fastenings, as herein directed, or if after such Officer shall have taken an 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

Penalty for removing Spirits without Notice, &c. 200*l.*

from any 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.

Low Wines, Spirits, and Feints produced from the Wash in each Back, to be kept separate, until Account thereof shall be taken, on Penalty of 200*l*.

LXV. 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, 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 upon such Account having been taken, all such Low Wines shall be removed from such Receiver or Receivers into the Low Wines or Feints Charger or Chargers, before any other Low Wines shall be made or produced from any subsequent Distillation of Wash in such Distillery; and all the Spirits and Feints produced by the Re-distillation of such Low Wines, of which such Account shall have been taken, shall in like Manner be collected in the Spirits and Feints Receiver or 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 such Low Wines shall not be removed from the Receiver or Receivers, as herein directed, or if all the Spirits and Feints, respectively produced by the Re-distillation of such Low Wines, of which such Account shall have been taken, 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 Feints so collected in such Receiver or Receivers, or with the Low Wines from which such Feints are produced, any Feints (if any) which shall have been produced by and which may remain on Hand after the Re-distillation of the last Charge of the Low Wines Still with the Feints produced from the Low Wines of the preceding Back of Wash: Provided also, that nothing herein contained shall extend to prevent any Distiller in whose Distillery any Feints shall have been collected, and an Account thereof taken as aforesaid, from re-distilling, under the Provisions of this Act, the whole of such Feints, and in like Manner to re-distil the whole of any Feints produced by such Re-distillation; and also, in like Manner, to repeat the Process of re-distilling the whole of any Feints

May re-distil Feints.

Feints produced by any such Re-distillation, so often as it shall appear expedient to such Distiller so to do: Provided nevertheless, that it shall and may be lawful for any Officer of Excise, and such Officer is hereby authorized to take an Account of the Spirits and Feints respectively produced and collected as aforesaid on each and every such Re-distillation as aforesaid, and to compute and ascertain the Quantity of Proof Spirits in and equivalent to such Spirits and Feints respectively, according to the Strength of such Spirits and Feints respectively; and such Distiller shall be chargeable and charged with Duty, under the Provisions of this Act, for the greatest Quantity of Proof Spirits which shall appear to have been produced or deemed to have been produced, under the Provisions of this Act, from the whole of the Low Wines which shall have been collected and taken an Account of, as before-mentioned, whether such greater Quantity of Proof Spirits shall appear from the first Re-distillation of such Low Wines, or from any such subsequent Re-distillation as aforesaid.

Officer to take an Account of the Spirits and Feints produced on such Re-dillation.

Modes of charging Duty:

1st, By per Centage from Wash, according to the Attenuation of the Gravity thereof, One Gallon for every Five Degrees attenuated.

LXVI. 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, 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 highest Gravity of such Wort or Wash, as declared by such Distiller pursuant to this Act, or as appearing on any Account taken thereof by the Officer in any fermenting Back or Backs, and the lowest decreased Gravity of such Wort or Wash, as appearing on any Account thereof taken by the Officer previous to the Distillation of such Wort or Wash; 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 less Decrease of Gravity than Five Degrees.

2d, By the Produce as found in the Low Wines.

LXVII. And be it further enacted, That when any Officer of Excise shall take an Account of the Quantity and Strength of the Low Wines which shall have been produced from the Distillation of the Wash contained in any fermenting Back in the Distillery of any Distiller, such Officer shall compute and ascertain the Quantity of Proof Spirits in and equivalent to such Low Wines, according to the Strength and Quantity of such Low Wines; 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 Duty shall be payable, and the Officer shall charge the Distiller with Duty, on the Quantity of Proof Spirits so ascertained, after making an Allowance of Two *per Centum* on such Quantity.

3d, By the Produce on the Re-distillation of Low Wines into Spirits and Feints.

LXVIII. 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 Dis-

tiller, such Officer shall compute and ascertain the Quantity of Proof Spirits in and equivalent to such Spirits and Feints respectively, according to the Strength of such Spirits and Feints respectively, 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 Duty shall be payable, 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 allowing for Waste or Dregs.

LXIX. And be it further enacted, That every Distiller shall, in respect of all Wort, Wash, and Bub in the Distillery of such Distiller, be chargeable, and 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 declared by such Distiller or 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, Wash, and Bub, 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 chargeable and charged with a Quantity of Spirits in Proportion to the Decrease of any such Wort, Wash and Bub, according to the Directions of this Act.

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

Penalty, 200*l.* &c.

LXX. 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, any 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 Sugar, Syrup, or other 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; 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.

If the Produce of Spirits from Wash shall exceed the Proportions herein mentioned as to the Gravity of Wort, &c. Duty shall be charged accordingly

LXXI. 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 or Proportion 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 have been attenuated, as taken by the Officer; that is to say, for every Five Degrees of Difference between the highest Gravity of the Wort from which

which such Wash was produced, as declared by such Distiller, pursuant to this Act, or as appearing on any Account taken thereof by the Officer, and the lowest decreased Gravity of such Wort or Wash, as 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 One hundred Gallons of Wort or Wash distilled or decreased in the Distillery of such Distiller, than after the Rate or in the Proportion of One Gallon of Proof Spirits for every Five Degrees of the Gravity of the Wort when made from Malt, or Corn or Grain, or any Mixture thereof, or from Potatoes, or any Mixture thereof, or than after the Rate or Proportion of One Gallon of Proof Spirits for every Four Degrees of the Gravity of the Wort when made from Sugar, or any Mixture thereof, which shall have been specified in any Notice which shall have been delivered by any such Distiller pursuant to this Act, then and in every such Case such Distiller shall be chargeable with the Quantity of Spirits after the Proportion aforesaid respectively which shall appear so deficient, and the Officer shall, within One Month after the Expiration of such Licence, make a Return, and shall charge such Distiller with Duty on the Quantity of Spirits which shall appear so deficient, and such Distiller shall pay such Duty within Ten Days next after such Return shall be made, or ought to have been made, or shall for Default forfeit Twenty Pounds, together with a Sum equal to double the Amount of such Duty.

Officer shall make a Return on the Distiller, for the Quantity of Spirits chargeable, who shall pay the Duty accordingly, on Penalty of 20*l.* with a Sum equal to double the Duty.

LXXII. And be it further enacted, That the proper Officer of Excise shall, from Time to Time, 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 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; and any such Officer shall and may 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 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, if required in Writing by such Distiller, deliver or leave with every such Distiller, or at such Distillery, an Account in Writing, signed with his Name, setting forth the Quantity of Spirits specified in such Return, with the Amount of Duty thereon, and the Period comprised in such Return; and the Return of such Officer shall be a Charge on every such Distiller, and such Distiller shall pay the Duty appearing by such Return, or which shall be chargeable upon and have become due and payable from such Distiller, within such Time and Times, and in such Manner as shall from Time to Time be directed by the Commissioners of Excise

cise for that Purpose, or shall for every Default forfeit Twenty Pounds, together with a Sum equal to double the Amount of such Duty.

Every Distiller, &c. to make Entry at the End of every distilling Period, by declaring the true Quantity of Wash distilled, and Spirits made in each brewing and distilling Period, and Once a Quarter the Quantity of Malt used, on Penalty of 200*l.*

LXXIII. And be it further enacted, That at the End of every distilling Period, every Distiller shall, under the proper Hand of such Distiller, or under the Hand of one of such Distillers, if more than One in Partnership, make a true and particular Entry or Return in Writing to the proper Supervisor of the District, of the whole Quantity of the Wort or Wash which shall have been decreased from the Wash Backs, or distilled in the Distillery of such Distiller into Low Wines or Spirits, and of the whole Quantity of Spirits computed at the Strength of Proof Spirits, which shall have been made or distilled in the Distillery of such Distiller within the preceding brewing and distilling Period, and of the whole Quantity of Feints remaining undistilled; and shall at the End of every Quarter of a Year, if demanded by the Commissioners of Excise, make a Return, in such Manner as aforesaid, to the Commissioners of Excise, of the whole Quantity of Malt used by such Distiller in the preceding Quarter; and in case of Omission, Neglect, or Default in the making of such respective Entry or Return, or if any false Entry or Return shall be made, every such Distiller shall for every such Omission, Neglect, or Default, and for any such false Entry, forfeit the Sum of Two hundred Pounds.

Distiller not to travel for making such Returns, &c. except to the next Market Town.

LXXIV. Provided always, and be it enacted, That no Distiller shall be compelled to travel for the making of the said Entries or Returns, or for the Payment of the said Duties, or for any other Cause relating to or concerning the same, to any other Place than to the Market Town of or nearest to the entered Distillery of such Distiller.

No Spirit shall be received into Distiller's Stock, except such as shall be distilled in his Distillery, on Penalty of 200*l.* and Forfeiture of Spirits.

LXXV. And be it further enacted, That no Spirits whatever shall be received or conveyed into, or kept in the Stock of any Distiller, other than such Spirits only as shall have been distilled in the Distillery of such Distiller, and as shall have been conveyed thereto, according to the Directions of this Act, from the Spirits Receiver in such Distillery; and if any Spirits other than such only as shall have been distilled by and 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 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 shall and may be seized by any Officer of Excise.

Sufficient and just Scales and Weights, and a Gallon Measure, to be kept by Distillers and Rectifiers, or Compounders of and

LXXVI. And be it further enacted, That all and every Distiller, Rectifier or Compounder of and Dealer in Spirits, shall and is and are hereby required to keep sufficient and just Scales and Weights, and a One Gallon Measure, in his, her, or their entered Warehouses, Storehouses, and Premises, and in every Warehouse for warehousing Spirits for Exportation under the Provisions of this Act, and also to maintain the same conveniently placed, and ready for Use; and shall permit and suffer any Officer or Officers of Excise to use the same

Dealers in Spirits, and Officers permitted to use them; and no Art to be used to deceive in weighing.

same for the Purpose of weighing, measuring, and taking an Account of the Spirits and Casks, and other Vessels and Packages used or fit for conveying and removing Spirits, which shall at any Time be in the Possession of such Distiller, Rectifier, or Compounder or Dealer; and if any such Distiller, Rectifier, or Compounder or Dealer, shall not keep and maintain such Scales and Weights and Measure, or either of them, or shall not permit or suffer any Officer or Officers of Excise to use the same as aforesaid; or if any such Distiller, Rectifier or Compounder or Dealer, shall, in the weighing or measuring of any such Spirits, Casks, Vessels, or other Packages, use or cause, or procure or suffer to be used, any false, unjust, or insufficient Scales or Weights or Measures, or shall practise any Art, Device, or Contrivance, by which any such Officer or Officers may be hindered or prevented from taking the just and true Weight and Measure of any such Spirits, Casks, Vessels, or other Packages, then and in every such Case such Distiller, Rectifier, or Compounder or Dealer, shall, for each and every such Offence, forfeit the Sum of One hundred Pounds; and all such false, unjust, or insufficient Scales and Weights and Measures respectively shall likewise be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise.

Penalty, 100*l.*

Assistance to be given the Officer in taking Account.

LXXVII. And be it likewise enacted, That all and every such Distiller, Rectifier or Compounder of, or Dealer in or Retailer of Spirits shall, when and so often as he, she, or they shall be thereunto required by any Officer or Officers of Excise, and with a sufficient Number of his, her, or their Servants, aid and assist to the utmost of his, her, or their Power, such Officer or Officers, in weighing, measuring, and taking an Account of all Spirits and Casks, Vessels and other Packages, for keeping, conveying or removing Spirits in the Possession of him, her, or them, on pain of forfeiting for every Neglect or Refusal thereof the Sum of Fifty Pounds.

Penalty, 50*l.*

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

LXXVIII. 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 respectively, in any Back, Receiver, Charger or other Vessel or Utensil, in the Distillery of any Distiller, in order that such Officer may ascertain the Gravity or Strength of such Worts, Wash, Low Wines, Feints and Spirits respectively, and from such Part of any such Back, Receiver, 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 and mixed up and mixed together by such Distiller, or any Person in the Employ of such Distiller, if they shall think fit so to do.

Such Samples shall be deemed true Samples.

LXXIX. And

LXXIX. And be it further enacted, That the proper Officer of Excise shall, as often and at such Time and Times as he shall think fit, take and shall keep an Account, by way of Debtor and Creditor, of the Stock of Spirits in the Distillery of every Distiller, 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 Twenty 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 shall forfeit the Sum of Twenty Shillings for every Gallon of Spirits which shall be so deficient: Provided always, that no Distiller shall be liable to such last-mentioned Penalty in any Case where such Decrease shall not exceed Two Gallons of Proof Spirits *per Centum* on the Quantity of Spirits formed by the Balance left on the last Stocking, and the Quantity since duly brought into Stock from the Spirit Receiver, if such last Stocking be no further distant than Seven Days, or Three Gallons of Proof Spirits *per Centum* as aforesaid if more than Seven Days; and such Distiller shall prove, to the Satisfaction of the Supervisor, that such Decrease did not result from any Fraud practised or intended.

Distiller's Stock Account of Proof Spirits to be kept by Officer.

Penalty for Increase or Decrease in such Stock, Forfeiture of Spirits, and 20*s.* for every Gallon of Excess.

Limitation as to Excess.

LXXX. 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 may from Time to Time direct; 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 or Direction of the said Commissioners of the Treasury, or Commissioners of Excise, in that Behalf.

The Licences, Entries, Notices, Declarations, &c. may be in such Form as the Commissioners of Excise shall direct.

LXXXI. And be it further enacted, That no Spirits shall be sent out of or removed from the Distillery or Stock of any Distiller, at any other Strength than Twenty-five *per Centum* or Eleven *per Centum* above, or Ten *per Centum* below Hydrometer Proof, or in any less Quantity than in a Cask containing Eighty Gallons, nor without a lawful Permit, expressing the true Quantity and Strength of such Spirits; and if any Spirits shall be sent out of or removed from the Distillery or Stock of any such Distiller, in any less Quantity than in a Cask containing Eighty Gallons, or without such Permit as aforesaid, or being of any greater Strength than the Strength expressed in such Permit, then,

No Spirits to be removed from Distillery in less Quantity than Eighty Gallons, nor without Permit expressing Strength thereof, on Penalty of 200*l.* &c.

and in every such Case, all such Spirits, and every Cask and Vessel containing the same, shall be forfeited, and shall and may be seized by any Officer of Excise, and such Distiller shall, for every such Offence, forfeit the Sum of Two hundred Pounds.

Distillers may, under the Directions of this Act, warehouse Spirits without Payment of Duty, for Exportation, or for Removal to Scotland or Ireland.

LXXXII. And be it further enacted, That it shall and may be lawful for every Distiller in *England* to warehouse, for Exportation only, or for Removal to *Scotland* or *Ireland*, any Spirits distilled in the Distillery of such Distiller, without Payment of the Duty of Excise thereon, according to the Provisions of this Act, and under and subject to such further Rules and Regulations as the Commissioners of Excise shall from Time to Time direct or order, every such Warehouse to be provided and duly entered by such Distiller, and to be ceiled and constructed and secured in such Manner as shall be approved of by the Commissioners of Excise or Supervisor of the District; and every such Warehouse shall have only One Door, which Door shall open into a Public Street or Road, and have Three Locks, One of which shall be provided by such Distiller, and the Key of it kept by such Distiller, and the other Two of such Locks shall be provided by the Commissioners of Excise, at the Expence of such Distiller, the Key of One of such Locks being kept by the Supervisor of the District, or other Officer directed by the Commissioners of Excise, and the Key of the other of such Two Locks being kept by the Surveying Officer of such Warehouse: 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* above Proof, or Eleven *per Centum* above Proof, as denoted by the Hydrometer called *Sykes*'s Hydrometer; and that all such Spirits shall be contained in Iron-bound Casks of not less than Eighty Gallons Content each; and that there shall be marked on each End of every Cask, in Letters or Figures legibly cut, branded or painted thereon, the Mark or Number of every such Cask, the full Content thereof in Gallons, and the Number of Gallons, and Strength of the Spirits contained therein, every such Cask being full at the Time of the sending of such Spirits out of the Distillery, for the Removal thereof to such Warehouse; and if any Distiller or Distillers warehousing Spirits as aforesaid, shall neglect or refuse to provide and keep any such Warehouse well and sufficiently constructed and secured as aforesaid, or to provide and keep such Locks and Keys, or to pay the Supervisor for such Two Locks and Keys as aforesaid, for securing such Spirits as aforesaid, or to enter such Warehouse for that Purpose at the proper Office of Excise, or shall make use of any Warehouse or other Place for keeping Spirits without being constructed and well and sufficiently secured as aforesaid, or before the same shall have been first duly entered and approved of, according to the Directions of this Act; or shall remove any Spirits to be so warehoused, except in such full Iron-bound Casks, marked and numbered, and having cut, branded, or painted thereon such Particulars as aforesaid, or shall put into or keep in such Warehouse any other Liquors or other Spirits other than as provided by this Act; or if any such Distiller or Distillers, or any other Person or Persons whatsoever, by his, her, or their Order, Privity, Connivance or Direction, after any such Spirits shall

Strength of the Spirits warehoused to be either 25 or 11 per cent. over Proof.

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

If Distiller shall open any of the Locks in

have

have been removed to and secured in any Warehouse for keeping such Spirits for Exportation, shall open any of the Locks or Doors in the Absence of the proper Surveyor, or Supervisor, and Officer of Excise; or shall make or obtain any Way or kind of Entrance, or Access, into any such Warehouse, or shall remove any Part whatever of the Partition between any Warehouse or Warehouses for keeping Spirits, and any other Place or Places whatsoever next thereunto adjoining; or shall, after any such Warehouse shall have been so approved of as aforesaid, make any Addition to or in any Way alter the same without Notice first given to the proper Supervisor of Excise, of such intended Addition to or Alteration in such Warehouse, and his Consent in Writing first had and obtained for the same; or shall remove any of the said Spirits from any locked Warehouse to any other Warehouse, or to be put on Shipboard and exported or otherwise removed, except as provided by this Act; or shall by any Art, Contrivance, or Device whatsoever, privately remove, convey away or conceal, or cause procure or suffer to be privately removed, conveyed away or concealed, any of the Spirits, either before the same are put into the Warehouse or Warehouses, or afterwards, then and in each and in every such Case, such Distiller and other Person and Persons for every such Offence shall forfeit and lose the Sum of Five hundred Pounds; and all such Spirits deposited, removed or concealed contrary to the Provision of this Act, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

the Absence of the Officer;

or make any Way into such Warehouse;

or alter the Condition thereof, without giving Notice to the Surveyor, and his Consent be first had;

or shall privately remove any of the Spirits, he shall forfeit 500*l.* &c.

LXXXIII. And be it further enacted, That when and as often as any such Distiller shall intend to warehouse Spirits for Exportation or Removal as aforesaid, he shall give Two Days Notice in Writing to the Officer or Officers of Excise surveying the Distillery of such Distiller, and also to the proper Officer of Excise surveying such Warehouse, of such his Intention; in which Notice shall be set forth the Mark, Number, and full Content in Gallons of each Cask, and the Number of Gallons and Strength of Spirits contained therein, 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 Stock of such Distiller to such Warehouse: Provided always, that no such Removal of any Spirits shall be allowed without a Permit being first granted to accompany the same 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 such Removal be commenced at any Time of the Day before the Hour of Nine in the Forenoon, or continued 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.

LXXXIV. And be it further enacted, That the Officer of Excise to whom any such Notice shall have been given, shall attend at the Spirit Stock 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 in the Possession or Stock of such Distiller, in such Manner as shall be directed by the Commissioners of Excise, and of the Spirits proposed or intended to be sent out of such Stock, and shall compare the Marks and Numbers, and the several Particulars

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

Particulars cut, branded, or painted, as aforesaid, on the several Casks in which such Spirits shall be contained, with the Marks and Numbers and Particulars described and set forth in the Notice for the warehousing of such Spirits; and every such Officer shall or may continue in the Place where such Stock is kept, until the Whole of the Spirits of which such Notice shall be given, shall be removed out of the Stock of such Distiller, under Permit as aforesaid; and immediately after the Removal of such Spirits, such Officer shall take Stock on such Distiller, in such Manner as shall be directed by the Commissioners of Excise, and set forth in the Stock Book the Alteration in such Stock found after the Removal of such Spirits.

Officer at the Warehouse shall take Account and give Receipts for Spirits warehoused, and take Samples.

LXXXV. And be it further enacted, That immediately on the Arrival of such Spirits under Permit as aforesaid at the Warehouse, the proper Officer surveying such Warehouse shall take an Account of the Contents of every Cask, by Gauge, or Weight and Temperature, as he may think fit, or as may be ordered by the Commissioners of Excise, and the Strength of the Spirits contained therein, and shall enter an Account thereof, with the Mark and Number of each such Cask, in a Book to be by him kept for that Purpose, and shall also take a Sample of Half a Pint of such Spirits, drawn from every such Cask, and keep the same labelled, with all such Particulars as aforesaid, until Three Months after the Whole of such Spirits shall be delivered from such Warehouse for Exportation shall be exported, and shall then deliver the same to such Distiller; and such Officer shall, after taking such Account as aforesaid, deliver to the Distiller or Person requiring the same, for the Use of such Distiller, a Certificate specifying the Mark and Number of each of the several Casks, with the several Particulars so found by him as aforesaid, with the Day of the Month and Year, when such Spirits were warehoused as aforesaid.

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

LXXXVI. And be it further enacted, That such Certificate shall be forthwith delivered over by every such Distiller to the Officer surveying the Distillery of such Distiller, and upon the Delivery of such Certificate, it shall be lawful for such Officer to deduct from the Number of Gallons of Proof Spirits for which such Distiller shall then be charged or chargeable with Duty for the next ensuing Payment, the Number of Gallons computed at Proof so warehoused, and to return the Charge of Duty so payable as aforesaid, against the Distiller to the Commissioners or 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 such Certificate as aforesaid, as his Voucher for having made such Deduction as aforesaid.

Distiller may view and show his Spirits in Warehouses.

LXXXVII. And be it further enacted, That it shall be lawful for the Distiller or Proprietor of any such Spirits so lodged in any Warehouse as aforesaid, in the Presence of the proper Officer, who is hereby required when requested to attend at all reasonable Times for that Purpose (but not oftener than once in Twenty-four Hours), to view, examine, and show for Sale such Spirits, or any Part thereof, and

and to examine the State of the Casks, and to prevent Leakage or Drainage therefrom.

Ullage Casks may be filled up in Warehouse.

LXXXVIII. And be it further enacted, That it shall and may be lawful for any Distiller or other Proprietor of Spirits warehoused as aforesaid, 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 Proprietor shall require to be delivered out for Exportation or Removal, pursuant to the Provisions of this Act, to be filled up if necessary (in the Presence of the surveying Officer, or such other Person as the Commissioners of Excise 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; 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, or if reduced below Twenty Gallons, shall be delivered into the Dealer's Stock of any such Distiller, on his or her Payment of Duty on such Residue.

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

LXXXIX. And be it further enacted, That in case the Quantity of any Spirits computed at Proof, which shall have been or shall be lodged in any Warehouse as aforesaid, shall at any Time or by any Means fall short or be deficient of the actual Quantity so computed, which was so warehoused, after allowing for so much and such Part of such Spirits so computed, as shall have been duly exported or removed, the Distiller or Proprietor of such Spirits shall be subject and liable to pay the full Duties for Home Consumption upon such Spirits for and in respect of the Quantity so found deficient as aforesaid, and shall pay and satisfy the same upon Demand, before any other of the Spirits so warehoused 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 by the Commissioners of Excise, for Exportation, for Payment of the same and of other Charges, paying over the Surplus, if any, to the Person who warehoused such Spirits, or his Assigns.

Warehoused Spirits may be removed from one Warehouse to another for Exportation to Foreign Parts only.

XC. And be it further enacted, That Spirits so warehoused may be removed at the Desire of the Distiller or Proprietor thereof, and at his sole Risk, as well of the Value thereof as of the Duties thereon, from the Warehouse, at any one Place in the United Kingdom, to the like Warehouse at any other Place in the United Kingdom, for the Purpose of Exportation only to Foreign Parts, under such Security and Regulations as the Commissioners of Excise shall from Time to Time order in respect thereof, and upon Payment of the Duty on all Deficiencies found before such Spirits are removed.

Spirits distilled in England may be sent to Scotland

XCI. And be it further enacted, That it shall and may be lawful to remove, subject to the Provisions of this Act, from *England* to *Scotland* or *Ireland*, Spirits distilled in *England*, or to remove, subject as aforesaid, from *Scotland* or *Ireland* respectively to *England*,

or Ireland, and Spirits distilled in Scotland or Ireland may be sent to England; and upon Arrival such Spirits shall be dealt with as Spirits of that Country.

Spirits distilled in *Scotland* or *Ireland* respectively, any thing in any other Act or Acts to the contrary thereof in anywise notwithstanding; and all such Spirits so removed shall, on Arrival in *England*, *Scotland* or *Ireland* respectively, be dealt with in all Respects as if the same had been distilled and made in the Country into which the same are so removed; and the Person or Persons to whom the same shall be sent for Sale shall have the same Privileges and be subject to the like Licence, Regulations, and Penalties in respect of such Spirits, as Dealers in Spirits in the Country into which such Spirits shall be imported or brought, and as if such Spirits had been distilled within the same.

Spirits sent from England to Scotland or Ireland, or from Scotland or Ireland into England, to be taken from Warehouse.

XCII. And be it further enacted, That no Spirits, whether medicated or mixed with any other Ingredient or Ingredients, or not, which shall be made or distilled in *England*, *Scotland* or *Ireland* respectively, shall be removed or sent from either *Scotland* or *Ireland* into *England*, or from *England* into *Scotland* or *Ireland*, except such Spirits only as shall, for the Purpose of such Removal, be taken from and out of a Warehouse in which the same shall be then warehoused, without Payment of Duty; and that before any such Spirits shall be delivered out of such Warehouse for that Purpose, the Proprietor or Proprietors, or Person or Persons who shall propose or intend to take out and ship such Spirits for such Removal as aforesaid, shall give Two Days Notice in Writing to the surveying Officer of Excise of such Warehouse in *England*, *Scotland* or *Ireland* respectively, of the Time when he, she, or they, shall propose or intend to take out such Spirits from such Warehouse, and shall specify in every such Notice the Number of Casks intended to be so removed, and also the Mark and Number of each Cask, the full Content thereof in Gallons, and the Strength and Quantity of the Spirits contained therein, and the Total Quantity of Spirits to be so removed, the Name of the Vessel and of the Master thereof, or of the Carriage or Conveyance by which such Spirits are to be so removed, the Name of the Port or Place at which such Spirits are to be shipped, and of the Port or Place to which such Spirits are to be removed, and of the Person or Persons at such last mentioned Port or Place to whom the same are to be sent; and every such Officer shall, upon the Receipt of such Notice, be authorised to examine every such Cask, and ascertain the Truth of the several Particulars aforesaid, and the Temperature and Strength of such Spirits, and the Quantity of Spirits contained in each of such Casks, either by Gauge or by taking the Weight thereof, and shall, after Receipt of the Certificate of Payment of Duty, herein-after mentioned, when such Spirits are intended to be so removed for Consumption, and upon and according to the Request in Writing of such Proprietor or Proprietors, Person or Persons as aforesaid, specifying the several Particulars aforesaid, grant a Permit for the Removal of such Spirits as aforesaid, expressing in or by Endorsement of such Permit, the several Particulars as aforesaid, of the Total Number of Casks, the Mark, Number, Content, and Ullage of each such Cask, the Temperature, Quantity, and Strength of the Spirits contained therein, the Total Quantity of Spirits, and the Names of the Ship and Master, or Conveyance, and of the Ports or Places of Shipment and Destination, and Name or Names of the Person

Person or Persons to whom such Spirits are intended to be sent, and shall forthwith transmit by Post a Duplicate of such Permit to the Principal Officer of Excise at the Port or Place, or nearest thereto, to which such Spirits are so to be sent; and if any such Spirit shall be removed from *England* into *Scotland* or *Ireland* respectively, or from *Scotland* or *Ireland* into *England*, except Spirits so taken from Warehouse, and Duty paid as aforesaid, or otherwise than as aforesaid, or not accompanied by such Permit as aforesaid, or in any greater Quantity, or of greater Strength, or in Casks of any greater Number, or less Content than shall be expressed in such Permit, all such Spirits, together with the Casks containing the same, shall be forfeited, and shall and may be seized, by any Officer or Officers of Excise; and the Person and Persons so offending shall for every such Offence forfeit and lose the Sum of treble the Value of such Spirits, including the Duty aforesaid, or of Two hundred Pounds, at the Election of the Commissioners of Excise, or the Person who shall inform or sue for the same.

Penalty on Removal of Spirits, except from Warehouse with a Permit, &c.

XCIII. And be it further enacted, That after such Account shall have been taken as aforesaid, and before any such Spirits shall be delivered out of any such Warehouse for such Removal for Consumption, the Distiller or Proprietor, intending to remove the same, shall pay to the Collector of Excise or other Person employed by the Commissioners of Excise to receive the same, the full Duty of Excise payable on *British* Spirits distilled in *England*, for and in respect of all such Spirits intended to be so removed, whether such Spirits shall have been distilled, and shall then be warehoused in *England*, *Scotland*, or *Ireland*, and shall be intended to be removed from *England* into *Scotland* or *Ireland*, or from *Scotland* or *Ireland* into *England*; and such Collector of Excise, or other Officer, shall, upon Request, sign and give to such Distiller or Proprietor a Certificate of such Payment of Duty.

No such Spirits shall be so removed for Consumption without Payment of English Duty before Delivery from the Warehouse.

Certificate thereof by Collector of Excise.

XCIV. Provided always, and be it further enacted, That on the Delivery from the Warehouse of any Spirits distilled or made in *Scotland* or *Ireland*, for the Removal thereof by Sea to *England* for Consumption, it shall and may be lawful for the Commissioner and Commissioners, and Assistant Commissioners and Collectors of Excise respectively in *Scotland* or *Ireland*, to receive, and they are hereby respectively authorized to receive and accept from the Person or Persons to whom such Spirits shall be delivered from the Warehouse, for such Removal, in lieu of the Whole of the Duty by this Act made payable thereon, so much thereof as shall be equal to the Amount of Duty payable on such Spirits when delivered for Consumption in *Scotland* or *Ireland* respectively, together with a Bond, with such good and sufficient Surety or Sureties as shall be satisfactory to the said Commissioner or Commissioners, or Assistant Commissioners or Collectors respectively, as the Case may be, for the due Shipment and Removal of such Spirits as aforesaid, and for Payment of the Residue of the said Duty on the Quantity of Spirits so delivered from the Warehouse for such Removal, within Two Months from the Date of such Bond, or within Twenty-one Days after the Arrival of such Spirits, or any Part thereof, in *England*, whichever shall first happen; and that

On Delivery of Spirits from the Warehouse in Scotland or Ireland, for Removal to England, Part only of the Duty may be paid, with Bond for Payment of the Residue in England within Two Months from the Date of the Bond, or 21 Days after the Arrival of the Spirits in England, whichever shall first happen.

that upon the Payment of the Residue of such Duty, according to the Condition of such Bond, being certified by the Officer of the Port in *England* where the said Residue of Duty shall be paid; which Certificate such Officer is hereby required to grant without Fee or Reward, to the Commissioner or Commissioners, and Assistant Commissioners of Excise in *Ireland* or *Scotland*, every such Bond shall be cancelled; any thing in this Act contained to the contrary thereof notwithstanding.

On Production of Collector's Certificate of Payment of Duty, Warehouse Keeper shall deliver the Spirits to be removed.

XCV. 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 Officer surveying the Warehouse, the Certificate from the Collector or other Person as aforesaid, of the Payment of such Duty as aforesaid, where such Spirits are intended to be so removed for Consumption, and such Permit having been requested and granted as aforesaid, such Officer shall deliver such Spirits as shall be mentioned in such Certificate and Permit to be so removed; 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 continue after the Hour of Two in the Afternoon; and all such Spirits shall be shipped, removed, carried, or conveyed to the Place of Destination mentioned in such Permit, and delivered there in the same Casks in which they were originally warehoused, with the Marks, Numbers, and Notes of the Contents as aforesaid branded, cut, or painted 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, Numbers, and Notes shall be branded, cut, or painted on the Head of each new Cask, as had been branded or cut on the leaky or damaged Casks respectively, except as varied by any Difference of Content, Ullage, Temperature, or Strength.

No British Spirits to be sent from England, Scotland or Ireland, or either of them, except as herein mentioned; or in Vessels of not less than Fifty Tons, or in Casks containing Eighty Gallons at the least.

XCVI. And be it further enacted, That no Spirits made in *England*, *Scotland* or *Ireland*, shall be shipped or carried, conveyed or removed from *England* to *Scotland* or *Ireland*, or from *Scotland* or *Ireland* to *England*, otherwise than as provided and directed by this Act, or in any Ship or Vessel of any less Burthen than Fifty Tons, or in any Cask or Vessel, except a Cask which shall contain Eighty Gallons of such Spirits at the least, on pain, in addition to all other Penalties and Forfeitures, of the Forfeiture of all such Spirits as shall be so shipped or removed, carried or conveyed, contrary to any or either of the Prohibitions aforesaid, together with the Casks or Packages containing such Spirits, and the Ship, Vessel, or Boat, Horses, Cattle, and Carriages employed in such Removal thereof; and such Spirits, Casks, Packages, Ship, Vessel, Boat, Horses, Cattle, and Carriages, shall and may be seized by any Officer or Officers of Excise.

Entry to be made of Spirits brought from either Country into

XCVII. And be it further enacted, That the Proprietor or Proprietors of any Spirits removed by Sea from *England* into *Scotland* or *Ireland*, or from *Scotland* or *Ireland* into *England*, shall, within Ten Days next after the Arrival of the Ship or Vessel wherein any such

Spirits shall be so removed, within the Port into which such Spirits shall be brought, make due Entry with the Collector of Excise of the said Port, of all such Spirits on board such Ship or Vessel, and deliver to such Collector such Certificate of Payment of Duty thereon, or Permit, as aforesaid, and shall then land all such Spirits; and if such Proprietor or Proprietors shall neglect or refuse, for such Ten Days as aforesaid, to make such Entry, and deliver such Certificate of Payment of Duty as aforesaid, or to land such Spirits as aforesaid, such Spirits shall be forfeited, together with the Casks and Packages containing the same, and shall and may be seized by any Officer or Officers of Excise; and the Commissioners of Excise shall cause such Spirits to be publicly sold to the best Bidder, at and for a Price not less than the Amount of such Duties as aforesaid, at such Places as they shall think proper; and if such Spirits will not produce a Price equal to the Amount of the Duties payable on such Spirits, they shall be destroyed in such Manner as the said Commissioners of Excise shall think proper, and a Reward shall be paid to the seizing Officer or Officers, not exceeding Two Shillings *per* Gallon, over and above all Expences, in lieu of all other Allowances; and if all such Spirits shall be duly landed according to the Provisions of this Act, the proper Officer at such Port shall deliver to the Proprietor or Proprietors thereof, a Certificate thereof, and the Commissioners of Excise shall, upon Production of such Certificate of Payment of Duty or Permit as aforesaid, and of such other Certificate of the landing of such Spirits as last aforesaid, thereupon cause to be repaid to the Proprietor of all such Spirits as shall be so removed from *England* into *Scotland* or *Ireland*, and on which the Excise Duty, payable in *England* has been duly paid for and in respect of every Gallon of such Spirits computed at Proof, the Difference between the Amount of the Duty so paid and the Duty payable in the Country into which such Spirits shall be so brought.

the other, and the Spirits landed in Ten Days.

Commissioners to cause such Spirits to be publicly sold.

The Commissioners may reward the Officers not exceeding 2*s.* per Gallon, if Spirits be destroyed.

On Spirits sent from England to Scotland or Ireland Duty paid, the Difference between the English and Scotch or Irish Duty shall be repaid on the Quantity landed.

XCVIII. And be it further enacted, That in all such Entries so to be made, the Number of Casks and other Packages containing such Spirits, with the particular Numbers and Marks of each of them on board of each respective Ship or Vessel in which the same shall be so brought, shall be inserted, on pain, for every Neglect or Refusal thereof, to forfeit all such Spirits, with the Cask or other Package wherein the same shall be contained, and the same shall and may be seized by any Officer or Officers of Excise.

The Number of Casks, and the particular Numbers and Mark of each, to be inserted in the Entries.

XCIX. Provided always, and be it further enacted, That no Spirits which shall be or shall have been made or distilled in *Scotland* or *Ireland* respectively from unmalted Corn or Grain, mixed or unmixed with Malt, shall be taken out of any Warehouse, Store, or Place, for Removal to *England*, unless such Spirits were made and warehoused by some Distiller, having, at the Time when such Spirits were so made and warehoused, no Spirits made from Malt only, or on which any Allowance shall be or shall have been made in respect of the Duty on such Malt in his or her Stock or Possession, or in such Warehouse, and which shall be so certified by the proper Officer at the Time of Warehousing, and also at the Delivery thereof; nor shall any Spirits made or distilled in *Scotland* or *Ireland* from Malt only,

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

Penalty for Removal of Spirits, &c. Forfeiture of Spirits, 20*s.* for every Gallon of Spirits taken, or 100*l.*

only, or in respect of which any Allowance as aforesaid has been or shall be made, paid, or received, be removed to *England*, until the Allowance so made shall have been repaid by the Proprietor of such Spirits to the Commissioners of Excise, or such Person as they shall order or direct to receive the same; and if any Person or Persons shall take out of any Warehouse, Store, or Place, any Spirits made from unmalted Corn or Grain mixed or unmixed with Malt, for such Removal, which were not made and warehoused by such Distiller as aforesaid, and shall not be so certified as aforesaid, or shall remove any Spirits made from Malt only, or on which any such Allowance as aforesaid has been made, or shall be made as aforesaid, to *England*, without first repaying such Allowance thereon as aforesaid, all such Spirits shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and every Person so offending shall for every such Offence forfeit and lose the Sum of Twenty Shillings *per* Gallon for every Gallon of such Spirits so taken out or removed, or One hundred Pounds, at the Election of the Commissioners of Excise, or Person who shall inform or sue for the same.

Warehoused Spirits may be shipped as Stores without Payment of Duty, under like Conditions as Rum is allowed to be shipped as Stores.

C. And be it further enacted, That it shall and may be lawful to deliver in Casks, of not less than Eighty Gallons, from any such Warehouse as aforesaid, any Spirits lodged and secured therein as aforesaid, for the Purpose of being shipped as Stores, and of being consumed upon any outward and homeward Voyage to or from Parts beyond the Seas, without Payment of the Duty of Excise, subject nevertheless, except as aforesaid, to the Conditions, Regulations, Restrictions, and Securities required by any Act or Acts in force in *Great Britain*, relating to the Shipping of Rum as Stores.

Denominations of Spirits of different Distillations.

CI. And to remove all Doubts respecting the Denomination of Spirits, and of Spirits of different Distillations, be it further enacted, That all Spirits distilled or made in *England*, or distilled or made in *Scotland* or *Ireland*, and imported into *England*, shall be deemed and called *British* Spirits; and that all Spirits of the First Extraction, drawn or produced by one Distillation of Wash, shall be deemed and called Low Wines; and that all Spirits produced by the Re-distillation of Low Wines, or any further Re-distillation, and which shall be conveyed into or kept in any Feints Receiver, shall be deemed and called Feints; and that all other Spirits produced by Re-distillation, and which shall not have had any Flavour communicated thereto, and all Liquors whatsoever which shall be mixed or mingled with any such Spirits, shall be deemed and called Plain *British* Spirits; and that all other Spirits produced by Re-distillation, and which shall have had any Flavour communicated thereto, and all Liquors whatsoever which shall be mixed or mingled with any such Spirits, shall be deemed a *British* Compound called *British* Brandy; and that all other Spirits produced by Re-distillation, and which shall have been distilled or mixed with Juniper Berries, Carraway Seeds, Anniseeds, or any other Seeds, Preparation, or Ingredient whatsoever, used in the compounding of Spirits, and all Liquors whatsoever which shall be mixed or mingled with any such Spirits, shall be deemed and called *British* Com-

pounds; and that all *British* Spirits of the Strength of Forty-three *per Centum* above Proof, as denoted by the Hydrometer called *Sikes's* Hydrometer, and all Spirits of a greater or higher Degree of Strength, shall be deemed and called Spirits of Wine; and if any Question shall arise, whether any Spirits removed by any Permit are *bonâ fide* such *British* Spirits, Plain *British* Spirits, or *British* Compounds of any particular Sort or Kind, or Spirits of Wine, respectively, as are described and specified in the Permit accompanying the same, or granted for the Removal thereof, although such Spirits shall appear to have been kept Account of in the Officers Books, or Account of Stock from which such Spirits were removed, by the same Name or Description as is specified in such Permit, the Proof that such Spirits are really and *bonâ fide* of the Sort specified in such Permit shall lie upon the Owner or Claimer thereof, who shall prove the same by the Oaths of Two credible Witnesses, being skilful and experienced Persons, competent to decide by Examination thereof.

Proof of Spirits removed, being such as described in the Permit, to lie upon the Owners.

CII. And be it further enacted, That if any Rectifier or Compounder of Spirits shall have in his, her, or their Custody or Possession any Wort, Wash, or other fermented Liquor, or Materials prepared or fit for the Purpose, or capable of being distilled into Low Wines or Spirits, or shall distil or extract any Low Wines or Spirits from Wort, Wash, or other fermented Liquor or Materials, not being *British* Spirits, or Colonial Spirits, lawfully received into Stock to be rectified or compounded; or shall have in his Custody or Possession any Spirits whatsoever, without having received and delivered to the proper Officer a legal Permit with and for the same; or any Foreign or Colonial Spirits, except Colonial Spirits for the Purpose of being rectified or compounded, and sold by such Rectifier or Compounder as and for Spirits of Wine or compounded Spirits, every such Rectifier or Compounder of Spirits shall (over and beside all other Penalties and Forfeitures) forfeit and lose for every such Offence the Sum of Five hundred Pounds, or the Sum of Twenty Shillings for each and every Gallon of such Wort, Wash, or other fermented Liquor, or Materials prepared or fit for the Purpose, or capable of being distilled into Low Wines or Spirits, or of the Low Wines or Spirits so distilled as aforesaid, or of the Spirits received without being accompanied with a true and legal Permit, delivered to the proper Officer as aforesaid, or of the Foreign or Colonial Spirits, except as aforesaid, as the Case may be, at the Election of the Commissioners of Excise, or of the Person who shall sue or prosecute for such Penalty; and the Licence of every Rectifier or Compounder of Spirits, who shall be a Second Time convicted of any of the Offences aforesaid, shall upon such Second Conviction be deemed void to all Intents and Purposes; and such Rectifier or Compounder shall not be capable of receiving any further or renewed Licence as a Rectifier or Compounder of Spirits for the Period of Three Years from the Date of such Second Conviction.

Penalty on Rectifiers, &c. having in their Custody any Wort, &c. or distilling the same into Low Wines or Spirits, or receiving Spirits without a legal Permit, 500*l.* &c.

Second Offence, Forfeiture of Licence.

CIII. And be it further enacted, That no Person or Persons shall be deemed a Rectifier or Compounder of Spirits, within the Meaning of this Act, who shall not have at least one entered Still capable of containing

No Person to be deemed a Rectifier, &c. who

has not at least One Still of 120 Gallons Content; and no Person to carry on the Business of a Rectifier, &c. contrary hereto.

taining in the Body thereof, exclusive of the Head, One hundred and twenty Gallons at the least, nor unless such Still shall have a suitable Worm and Worm Tub affixed thereto, and shall be really and *bonâ fide* used for the rectifying or making of *British* Compounds for Sale by such Person or Persons; and any Person who shall carry on the Business of a Rectifier or Compounder of Spirits, contrary to the Directions of this Act, shall be subject and liable to, and shall incur all the Penalties and Forfeitures by this Act inflicted on Persons using or working any unlicensed Still.

Rectifiers or Compounders having Conveyances to or from Stills not hereby permitted, or not paying for Locks and Fastenings for securing the Charge and Discharge Cocks, or opening or breaking Locks or Fastenings, shall forfeit 200*l.*

CIV. And be it further enacted, That no Rectifier or Compounder of Spirits shall have or keep any Opening, fixed Pipe, or other Conveyance whatever, leading to any Still or Stills belonging to or used by such Rectifier or Compounder, other than and except one charging Pipe to each such Still; nor shall have or keep any Opening, fixed Pipe, or other Conveyance whatever, leading from any such Still or Stills, save and except the Discharge Cock to each Still respectively belonging, and the Head of such Still terminating in the Worm; and proper Locks and Fastenings shall be provided and maintained by the proper Supervisor of the District, at the Expence and Charge of every such Rectifier or Compounder, for properly and sufficiently locking and securing the Charge and Discharge Cock of each and every Still respectively used by such Rectifier or Compounder, which Locks and Fastenings shall be locked and sealed by the proper Officer of Excise, and shall be and remain always so locked and sealed when the Still is at Work; and if any such Rectifier or Compounder shall have or keep any such Opening, fixed Pipe, or other Conveyance not before excepted) leading to or leading from such Still or Stills, or shall refuse to pay for and maintain such Locks and Fastening as aforesaid, or shall prevent or hinder the Officer from affixing any Lock or Fastening as aforesaid, or shall wilfully open, break, or damage, or cause or suffer to be opened, broken, or damaged, any of such Locks, Seals, or Fastenings as aforesaid; every such Rectifier or Compounder shall for every such fixed Pipe, Opening, or Conveyance (not before excepted), and for every such Lock, Seal, or Fastening, forfeit and lose the Sum of Two hundred Pounds.

Rectifiers or Compounders who do not charge their Stills as herein directed, or work them off within Sixteen Hours, to forfeit 100*l.*

CV. And be it further enacted, That every such Rectifier or Compounder of Spirits shall, before beginning to draw off any Spirits from any Still or Stills, charge the same with a Quantity of Liquor, in the Proportion of not less than Seven Parts in Ten of the whole Quantity of Liquor which any such Still, including the Head, is capable of containing; and every such Still shall remain and continue so charged until the Rectifier or Compounder shall begin to draw off Spirits therefrom; and every such Still shall be worked off within Sixteen Hours, to be computed from the Time of the Officer's taking the Gauge thereof respectively; and if any such Rectifier or Compounder shall begin to draw off any Spirits from any Still or Stills not so charged, or shall not work off the same respectively within such Sixteen Hours, such Rectifier or Compounder shall forfeit and lose the Sum of One hundred Pounds.

CVI. And

CVI. And be it further enacted, That every such Rectifier or Compounder of Spirits shall take off, or cause to be taken off, the Head or Heads of any Still or Stills, except any Still or Stills whose Head is soldered or permanently fixed to the Body of such Still, when and so soon as any such Still or Stills shall have ceased to be worked; and the Head or Heads of such Still or Stills shall in no Case, nor on any Pretence, or on any Account, be put on such Still or Stills, until each such Still shall be again charged and ready to work, nor shall any Still be again worked by any Rectifier or Compounder until the Officer shall have examined the Quality of the Spirits then in each such Still; and if any such Rectifier or Compounder shall neglect to take off each and every Head from each respective Still, except as aforesaid, within Twelve Hours after each such Still shall have ceased to be worked, or shall in any Case, or on any Pretence or Account whatsoever, put on any such Head or Heads on any Still or Stills, before such Still or Stills shall be charged and ready to work, or shall work any Still or Stills before the Officer shall have examined the Quality of the Spirits then in such Still or Stills, every such Rectifier and Compounder, so offending, shall for each and every such Offence forfeit and lose the Sum of One hundred Pounds.

Rectifiers or Compounders shall cause the Heads of their Stills to be taken off so soon as the same shall cease to be worked, &c. on Penalty of 100*l.*

CVII. And for the more effectually preventing the receiving or buying by any Person whomsoever of Spirits from Persons privately distilling, or unlawfully importing or landing the same; be it further enacted, That if any Rectifier or Compounder of, or any Dealer in or Retailer of Spirits, or any other Person whomsoever in any Part of *England*, shall receive or buy, or shall procure or employ any Person to receive or buy any Spirits from any Person or Persons whomsoever, except from some licensed Distiller, Rectifier, or Compounder of Spirits, whose Name shall be painted over the outward Door of his Still-house, Storehouse, Warehouse, Shop, Cellar, Vault, or other Place, in Manner required and directed by this Act, or from some licensed Dealer in, or Retailer of Spirits, or at some public Sale of Spirits condemned and sold under the Direction of the Commissioners of Excise or Customs, every such Person so offending shall for every such Offence forfeit and lose the Sum of Five hundred Pounds: Provided always nevertheless, that nothing herein contained shall extend, or be construed to extend to make any Person or Persons liable to the aforesaid Penalty of Five hundred Pounds, for or by Reason of the Receipt or Purchase of any Foreign or Colonial Spirits, or *British* Spirits, brought into *England* from *Scotland* or *Ireland*, under the Provisions of this Act, whilst the same shall be lying openly on the lawful Quays on which such Spirits respectively shall have been first landed upon the Importation thereof, or Removal thereof from *Scotland* or *Ireland*, or in any Warehouse or Warehouses in which such Foreign or Colonial Spirits shall be or may have been deposited by such Seller according to Law; every such Seller of *British* Spirits imported into *England* from *Scotland* and *Ireland* respectively, being at that Time duly licensed under this Act as a Dealer in Spirits.

Any Rectifier or Compounder, or Dealer or Retailer or other Person, receiving or buying Spirits from any but licensed Distillers or Rectifiers, or Compounders of or Dealers in or Retailers of Spirits, or at the Public Sales of condemned Spirits, shall forfeit 500*l.* But this Penalty not to extend to the Purchase of Spirits whilst on the Quays, or in the Warehouses in which lodged on Importation.

CVIII. And be it further enacted, That it shall and may be lawful to and for all and every the Officers of Excise, from Time to Time and

Officers may enter all Places used

by Rectifier or Compounder, or Dealer in or Retailer of Spirits, and may take Account, and take Samples, paying for them the usual Price.

and at all Times by Day or by Night, upon his or their Request, but if in the Night in the Presence of a Constable or other Officer of the Peace, to enter into all and every the Houses, Warehouses, Storehouses, Rooms, Shops, Cellars, Vaults, and other Places, made use of by any Rectifier or Compounder of, or Dealer or Dealers in, or Retailer or Retailers of Spirits, for the laying or keeping of any Spirits; and by tasting, weighing, gauging, or otherwise, to take an Account of the Quantity and Quality and Strength respectively, of all or any such Spirits which shall at any Time be in his, her, or their Custody or Possession, and to take at any Time or Times a Sample or Samples of any such Commodities, paying for the same the usual Price thereof, if demanded.

Officers to take an Account of the Stocks of Rectifiers or Compounders or Dealers, as often as they may think fit; and if any Excess be found, it shall be forfeited, and Distillers, &c. shall also forfeit 20*s.* per Gallon.

CIX. And be it further enacted, That every Officer of Excise shall, as often, and at such Times as he may think fit, take an accurate and true Account of the Quantity and Strength of all Spirits in the Stock, Custody, or Possession of all and every Rectifier or Compounder of, or Dealer in Spirits, and shall compute the same at the Strength of Hydrometer Proof; and if, after making Allowance for the Spirits for which Permits shall have been granted since the last Account taken of the Stock of such Rectifier, or Compounder, or Dealer, computing the same at the Strength aforesaid, it shall be found that the Quantity of Spirits remaining in the Stock, Custody, or Possession of such Rectifier or Compounder, or Dealer, shall exceed the Quantity for which such Rectifier or Compounder, or Dealer, shall have Credit in the Books of the proper Officer, whether such Credit shall have arisen from what was on Hand at the last preceding Account taken, or from what may have been lawfully received subsequent thereto, such Excess shall be deemed and taken to be Spirits illegally received, and a Quantity of Spirits of the like Kind, equal to such Excess, shall and may be seized out of any Part of the Stock of such Rectifier or Compounder, or Dealer, by any Officer or Officers of Excise; and the Rectifier or Compounder, or Dealer, in whose Stock, Custody or Possession, such Excess shall be found, shall forfeit and lose the Sum of Twenty Shillings *per* Gallon, for every Gallon of such Excess; and if there be any Decrease in such Stock, not duly accounted for, by Spirits sent out with Permit, and exceeding Five *per Centum* on the Balance or Stock left on Hand at the last preceding Account, together with the Quantity since lawfully received, the Rectifier or Compounder, or Dealer, in whose Stock such Decrease is found, shall forfeit and lose the Sum of Twenty Shillings *per* Gallon, for every Gallon of such Deficiency.

Spirits produced from Rectifiers Stills at work when Stocks are taken, to be afterwards added.

CX. Provided always, and be it enacted, That if any Still of any Rectifier or Compounder of Spirits shall happen to be charged and at work at the Time when any Officer shall take Account of the Stock of any such Rectifier or Compounder, then and in every such Case all the Spirits produced from that Charge of the Still shall be kept separate and apart from the Rest of such Stock, till the Account of the Rest of such Stock shall have been completely taken, after which the Spirits of or produced from that Charge shall be added to such Stock.

CXI. And

No Rectifier, Compounder, Dealer or Retailer receiving Spirits, shall break Bulk till the Officer to whom Notice shall be given take an Account of the Strength and Quantity.

CXI. And be it further enacted, That no Rectifier or Compounder of or Dealer in Spirits receiving any Spirits, or any Retailer of Spirits receiving any Spirits of any less Quantity than a Cask containing Eighty Gallons, into his, her, or their Custody or Possession, shall break Bulk, or draw off any Part thereof, or add Water or any Thing thereto, or in any respect alter the same, or tap or open any of the Casks so received, or alter or change any of the Packages containing any Spirits, or the Spirits therein removed, until the proper Officer or Officers of Excise shall have taken an Account of the Strength and Quality thereof; and every such Rectifier or Compounder, or Dealer, or Retailer as aforesaid, shall, on the Receipt of any Spirits, give Notice thereof to the proper Officer of Excise, and shall deliver to such Officer the Permit received by them with such Spirits, whereupon such Officer shall attend and take an Account of the Strength and Quantity of such Spirits; and if any such Rectifier or Compounder, Dealer or Retailer, who shall receive any such Spirits as aforesaid, into his, her, or their Custody or Possession, shall fail to give such Notice and deliver such Permit as aforesaid, or shall break Bulk, or draw off any Part of such Spirits, or add Water or any Thing thereto, or in any respect alter the same, or tap or open any of the Casks, or alter or change any of the Packages containing any such Spirits, or the Spirits therein removed, until the proper Officer or Officers of Excise shall have taken an Account of the Strength and Quantity thereof, all such Spirits, or a Quantity equal thereto, shall be forfeited, and shall and may be seized out of any Part of the Stock of such Rectifier or Compounder, Dealer or Retailer, by any Officer or Officers of Excise; and every such Rectifier or Compounder, Dealer or Retailer, so offending, shall for every such Offence forfeit and lose the Sum of Two hundred Pounds: Provided always, that in case the proper Officer of Excise shall neglect to attend, for the Purpose of taking such Account as aforesaid, within Two Hours after receiving such Notice, no Forfeiture or Penalty shall be incurred for any such Offence.

Penalty on Default, Forfeiture of the Spirits and 200*l.*

Rectifiers or Compounders, Dealers and Retailers, not marking the Quantity and Strength of mixed or compounded Spirits on Casks, or marking them untruly, to forfeit the same and 50*l.*

CXII. And be it further enacted, That in all Cases where the Strength of any Part of the Stock of any Rectifier or Compounder of Spirits, or any Dealer in or Retailer of Spirits, by being mixed or compounded with any Sugar, Syrup, Seeds, Fruit, or any other Ingredients or Materials, cannot be easily ascertained by the Hydrometer, every such Rectifier or Compounder, Dealer and Retailer, shall immediately, or on being required by an Officer or Officers of Excise, cause the true Quantity and Degree of Strength of such Spirits so mixed to be legibly marked on the Outside of the Cask or Casks, or Vessel or Vessels containing the same respectively; and if the Strength of such Spirits shall be found to have been untruly marked by such Rectifier or Compounder, Dealer or Retailer, on the Outside of such Cask or Casks, or Vessel or Vessels; or if such Rectifier or Compounder, Dealer or Retailer shall, upon being required by the Officer or Officers of Excise as aforesaid, neglect immediately to mark the Quantity and Degree of Strength of such Spirits as aforesaid, or not continue such Mark until all the Spirits in such Cask or Vessel shall be removed and taken therefrom, such Spirits, Syrup, Seeds, Fruit, and other Ingredients, together with

with the Casks and Vessels containing the same, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise, and every such Rectifier or Compounder, Dealer or Retailer, shall also for each and every such Offence forfeit and lose the Sum of Fifty Pounds: Provided always, that no such Penalty shall be incurred by any Dealer or Retailer, who shall mark on any such Cask of Compounds as the Strength of the Spirits therein contained, the Strength expressed in the Permit with which the same were received by such Dealer or Retailer into Stock, no Alteration having been since made therein.

Rectifiers, &c. may send out compounded Spirits at any Strength not exceeding 17 per Centum under Proof, and also Spirits of Wine, and not in any less Quantity than Two Gallons, but no other Spirits.

CXIII. And be it further enacted, That it shall and may be lawful for any Rectifier or Compounder of Spirits to sell and send out, accompanied with a true and lawful Permit, to any Person or Persons, any Quantity, not being less than Two Gallons of Compounded Spirits at any Strength not exceeding Seventeen *per Centum* under Hydrometer Proof; and to any Person any Quantity not being less than Two Gallons of Spirits of Wine; and that if any Plain *British* or Colonial Spirits, not being Spirits of Wine, or if any other Spirits, not being Compounded Spirits, or if any Compounded Spirits, except by Permit, and of such Strength as aforesaid, and not being less than Two Gallons at any one Time, shall be sold or sent out by any Rectifier or Compounder of Spirits, contrary to this Act, all such Spirits, with the Casks or other Packages containing the same, and all Horses, Cattle, Carriages and Boats made use of in removing such Spirits, shall be forfeited, and may be seized by any Officer or Officers of Excise.

Strength of Spirits of Wine 43 per Centum over Proof at the least, and to be permitted and stocked accordingly, and kept separate.

CXIV. And be it enacted, That all Spirits of Wine shall be made and kept of the Strength of Forty-three *per Centum* over Hydrometer Proof at the least; and that the actual and true Strength of all Spirits of Wine shall be expressed and specified in the Request Note for a Permit, and in the Permit granted for or to accompany the Removal thereof, and shall be taken Account of by the Officer in the respective Stocks of every Rectifier or Compounder of and Dealer in and Retailer of Spirits respectively, according to the actual Strength thereof; and that every Dealer in and Retailer of Spirits shall keep all Spirits of Wine in a separate and distinct Cellar or Place entered for that Purpose, in which no other Spirits or Foreign Wine or Sweets is, are, or shall be kept; and if any Spirits of Wine shall, from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, be kept or removed, of less Strength than as aforesaid, or be mixed or mingled with any Foreign Wine, Foreign or Colonial Spirits, or *British* Spirits, or by any Means be by such Dealer or Retailer reduced lower or weakened in the Strength thereof, or shall be removed without a Permit, when required by Law, expressing the Strength thereof, or shall be found in or upon the Premises, or in the Custody or Possession of any such Dealer or Retailer as aforesaid, otherwise than in such separate entered Cellar or Place as aforesaid, all such Spirits of Wine, and all Wine or Spirits with which any Spirits of Wine shall be so mixed, or mingled, or found, shall be forfeited, and the Rectifier or Compounder of and Dealer and Retailer as aforesaid offending therein, shall respectively forfeit and lose the Sum of Two hundred Pounds.

Penalty of 200*l.* and Forfeiture of Spirits.

CXV. And

CXV. And be it further enacted, That no Spirits whatever shall be sent out of the Stock, Custody or Possession of any Distiller, Rectifier or Compounder of or Dealer in Spirits, nor shall be removed from the Distillery, Stillhouse, Building or other Place wherein the same were made or manufactured, or rectified or compounded, or kept, by any Distiller, Rectifier or Compounder of or Dealer in Spirits, without a Permit first granted and signed by the proper Officer of Excise, upon a Request Note subscribed by such Distiller, Rectifier or Compounder, or Dealer respectively, or by some Person on his or her behalf, and delivered to such Officer, specifying therein the Quantity, Quality, Sort or Kind, and Strength of such Spirits, and also specifying the Casks or other Vessels containing the same, the Person from whom and Place from which, and the Person to whom and the Place to which such Spirits are to be sent, and by what Mode of Conveyance the same are intended to be sent, and whether by Land or by Water, which Permit shall be made by the Officer to correspond, in respect to all the Particulars aforesaid, with such Request Note; and a reasonable Time shall be limited and specified in every such Permit, within which such Permit is to be in force, and no Permit shall be valid or of any Effect, if the same shall be granted, or any Request Note not made conformably to the Directions of this Act; and all such Spirits which shall be sent out, removed or carried, or found removing or carrying, without such Permit as aforesaid, together with the Casks, Vessels, and other Packages containing the same, and also the Boats and other Vessels, and the Horses and other Cattle, and Carriages made use of in the Removal or Conveyance thereof, shall and may be seized by any Officer or Officers of Excise; and if any Distiller, Rectifier or Compounder, or Dealer, shall send out, deliver or carry, or knowingly permit or suffer to be sent out, delivered or carried any Spirits whatsoever, from or out of the Stock, Custody, or Possession of such Distiller, Rectifier or Compounder, or Dealer respectively, or from or out of any House, Building, or other Place wherein such Spirits were made, manufactured, rectified, compounded, or kept by any such Distiller, Rectifier or Compounder of or Dealer in Spirits, without such Permit as aforesaid, or with any Permit not corresponding to such Spirits in Quantity, Quality, Sort or Kind, and Strength, every such Distiller, Rectifier or Compounder, or Dealer, shall, over and above the Forfeiture of the said Spirits, if seized, forfeit and lose the Sum of Twenty Shillings for every Gallon of the Spirits so sent out, carried or conveyed, of whatever Strength the same may be, and whether the said Spirits shall or shall not be seized: Provided always, that no such Permit shall be granted to a Distiller for any smaller Quantity of Spirits than Eighty Gallons contained in One Cask, or to any Rectifier or Compounder of or Dealer in Spirits, for any smaller Quantity than Two Gallons.

No Spirits to be removed without a Permit, on pain of Forfeiture, with the Vessels, &c. and 20s. per Gallon.

CXVI. And be it further enacted, That if any Retailer of Spirits, or other Person, licensed or not licensed, shall sell or send out, deliver or remove, or shall knowingly suffer to be sent out of, delivered or removed from his or her Stock, Custody or Possession, any Spirits exceeding One Gallon, without the same being accompanied by a true and lawful Permit, to be requested and granted as aforesaid; or if any Rectifier or Compounder of, or Dealer in, or Retailer of Spirits, shall

No Retailer or other Person shall send out or receive any Spirits exceeding One Gallon, with-

out Permit, nor shall any Person carry the same, on pain of forfeiting 200*l.*

shall receive or knowingly suffer to be received into his or her Stock, Custody or Possession, or shall suffer any other Person, for his or her Use or Account, to receive any Spirits, without the same being accompanied with a true and lawful Permit, so granted as aforesaid; or if any Carrier, Boatman or other Person shall knowingly carry, remove or transport, or by Means of his Horse, Cattle, Cart, Vessel, Boat, or other Conveyance, shall knowingly suffer to be carried, removed or transported, or shall be aiding or assisting in carrying, removing, or transporting, from any Part of *England* to another Part thereof, any Spirits which by Law ought and is required to be accompanied with a Permit, without being accompanied with such true and lawful Permit, granted as aforesaid in that behalf, every such Rectifier or Compounder, Dealer, Retailer, Carrier, Boatman or other Person whomsoever, shall, for each and every such Offence, forfeit and lose the Sum of Two hundred Pounds over and above every other Penalty and Forfeiture to which he or she is or may be liable by virtue of this Act; and all such Spirits, and the Package and Packages in which the same shall be contained, and every such Horse, Cart, Vessel, Boat, and other Conveyance, and all such Cattle, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

No Spirits to be sent out or received into Stock, unless the Permit shall truly express the Strength, on pain of Forfeiture, and Penalty of 100*l.*

CXVII. And be it further enacted, That no Distiller, Rectifier, or Compounder of, or Dealer in, or Retailer of Spirits, shall send out or remove from his, her, or their Stock, Custody, or Possession, nor shall any Rectifier or Compounder of, or Dealer in, or Retailer of Spirits, or other Person, receive into his, her or their Stock, Custody, or Possession any Spirits, unless the Permit or Permits accompanying such Spirits shall truly express the Sort or Kind thereof, and the Strength of all such Spirits at the Time of the Removal thereof; and all such Spirits so removed, sent out or received, not being accompanied with a true and lawful Permit or Permits, where a Permit is by Law required, expressing the Sort or Kind, and the Strength thereof, shall be forfeited, and may be seized by any Officer or Officers of Excise; and every such Distiller, Rectifier or Compounder, Dealer or Retailer, so sending out, and every such Rectifier or Compounder, Dealer, Retailer, or other Person so receiving such Spirits, shall, for each and every such Offence, forfeit and lose the Sum of One hundred Pounds; and no Rectifier or Compounder of or Dealer in Spirits shall have (except as after-mentioned) Credit in Stock for any greater Quantity of Spirits received or found in his or her Stock than for the Quantity computed at Proof, brought in by such Permit or Permits as aforesaid, delivered to the Officer; nor shall any Retailer of Spirits have Credit in Stock for any greater Quantity of Spirits received into his or her Stock, except as after mentioned, than for the Bulk or Quantity of Spirits in Gallons brought in and expressed by such Permit or Permits as aforesaid, accompanying such Spirits, and delivered to the Officer.

Rectifiers, &c. to have Credit for the Quantity expressed in Permits, computed at Proof.

Retailers to have Credit in Stock, according to the Gallons or Bulk.

Officers of Excise authorized to stop any Person found removing or carrying

CXVIII. And be it further enacted, That it shall and may be lawful for any Officer or Officers of Excise to stop and detain any Person or Persons who shall be found removing or carrying any Spirits of any Kind from the Stock of any Distiller, Rectifier, or Compounder, or Dealer in or Retailer of Spirits, or from the Stock of any Person or Persons whomsoever, and to demand the Production of the Permit or Permits accompanying

nying such Spirits, and on being satisfied that the Spirits are the same in Quantity, Quality, Sort, or Kind, and Strength, as expressed in such Permit or Permits, and that the Duty payable by Law in respect thereof has been paid, or secured to be paid for the same, such Officer or Officers shall endorse on such Permit or Permits the Time, Hour, and Place of such Examination, and shall sign his or their Name or Names thereto; and if any Person or Persons so found removing or carrying any such Spirits, which are by Law required to be accompanied with a Permit, shall refuse to produce such Permit or Permits as aforesaid immediately on being required so to do by any Officer or Officers of Excise for the Purposes aforesaid, or shall be found removing or carrying any such Spirits without a lawful Permit, every such Person shall for every such Offence forfeit and lose the Sum of One hundred Pounds; and it shall be lawful for such Officer or Officers, and he and they is and are hereby authorized, empowered, and required to stop, arrest, and detain every such Person or Persons, and to convey the said Person or Persons, together with the Spirits so found removing or carrying by or with him or them, before One or more of His Majesty's Justices of the Peace residing near to the Place where any such Person shall be so stopped or arrested; and it shall be lawful for such Justice or Justices of the Peace, and he and they is and are hereby required, and shall have full Power and Authority to hear and determine forthwith any Information against any such Person or Persons so stopped or arrested under the Provisions of this Act; and on the Confessions of any such Person or Persons, or upon Proof on Oath by One or more credible Witness or Witnesses to convict such Person or Persons in such Penalty respectively as aforesaid; and no such Penalty shall be mitigated by any Justice or Justices below One-Fourth Part thereof; and every such Person so convicted as aforesaid, shall, immediately on such Conviction pay down into the Hands of such Officer, the said Penalty in which he or they shall be so convicted; and if any such Person or Persons so convicted shall not forthwith pay down the said Penalty, the said Justice or Justices shall, and he and they is and are hereby respectively authorized and required, by Warrant under his or their Hand and Seal, to commit the Person so convicted as aforesaid, to any Gaol or Prison of the County, there to be kept to Hard Labour for the Space of not exceeding Six nor less than Three Calendar Months, unless such Penalty be sooner paid.

Spirits, and examine the Permits.

Penalty 100*l.* on Persons refusing to produce the Permit.

Restriction as to Mitigation of Penalty.

CXIX. And be it further enacted, That if any Permit granted for Spirits shall not be sent and delivered with such Spirits unto the Buyer thereof, such Spirits shall, if the same be not seized in the Transit for Want of a lawful Permit accompanying the same, be forfeited to the Buyer thereof, and the Seller shall be rendered incapable of recovering the same, or the Value or Price thereof, in any Court of Law or Equity; and also, that the Seller in such case shall, over and besides the Loss of the said Spirits, forfeit and lose double the Value of or Price agreed to be paid for the same, including the Duties; and that the Evidence of the Buyer or Person receiving the said Spirits shall, on any Trial as to such Spirits, be admitted to prove that the same were delivered without a lawful Permit.

If Permit for Spirits not delivered with the Goods, they shall be forfeited to the Buyer, and double the Price, &c.

CXX. And

Permits for the Removal of Spirits shall be granted under the Regulations of the Permit Laws, except as altered and otherwise directed by this Act.

CXX And be it further enacted, That every Permit which shall be granted for the Removal of any Spirits 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 *England* 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 (except so far as the same may be expressly altered and otherwise directed by this Act); 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.

Penalty for frustrating the Purpose of a Permit obtained for the Removal of Spirits 500*l.* and Forfeiture of Licence.

CXXI. 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, or of a greater or higher Strength than shall be expressed in such Permit, or having obtained such Permit, shall not send out therewith the Spirits therein described, or return the said Permit to the proper Officer of Excise within the Time by Law required; or if any Distiller or other Person shall request, obtain, sell, lend, deliver, employ or make use of any such Permit, or shall cause or suffer any such Permit to be requested, obtained, sold, lent, delivered, employed or made use of, to or for any other Use or Purpose whatsoever, than to accompany the actual Removal and Delivery of the Spirits as therein expressed; 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 severally 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 and Delivery of the Spirits for which such Permit was obtained and granted, and as therein expressed or described, shall be deemed and taken to be a false Permit, and such unlawful Use thereof shall, over and above all other 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; and every Person having any Licence to make, deal in, retail or sell Spirits, shall, upon being convicted of any such Offence as aforesaid, forfeit every such Licence, and no new Excise Licence shall be granted to such Person so convicted,

victed, for the Remainder of the current Year of any Licence so forfeited.

Persons having in Custody more than Eighty Gallons of Spirits, to be deemed Dealers.

CXXII. And be it further enacted, That all and every Person or Persons whomsoever, who shall have in his, her, or their Custody any Spirits exceeding the Quantity of Eighty Gallons, and not being an entered and licensed Distiller, Rectifier, or Compounder, or Retailer of Spirits, shall be deemed and taken to be a Dealer in Spirits, and subject to the Survey of the Officers of Excise, and to all Regulations, Penalties, and Forfeitures to which such Dealers are subject and liable.

Casks used by Dealers or Retailers for Spirits in Stock, to be entered, on Forfeiture of 100*l.* and the Cask and Liquor in it, and to have the Contents painted, cut, or branded thereon, under the Penalty of 50*l.*

CXXIII. And for enabling the Officers of Excise the more readily to take Account of Dealers and Retailers Stocks of Spirits, be it further enacted, That all standing or fixed Casks, used by any Dealer in, or Retailer of Spirits, for the keeping in Stock of any Spirits, shall, before the same shall be made use of, be duly entered by such Dealers and Retailers respectively, upon pain of Forfeiture by the Person or Persons in whose Stock the same should be found, of the Sum of One hundred Pounds for every such Cask which shall be so used without having been duly entered as aforesaid, and also of every such Cask, with the Liquor contained therein; and that upon every such Cask used by any Dealer in, or Retailer, for holding or keeping any Spirits in Stock, its full Measure in Gallons, or the Quantity of Liquor it is capable of containing, and also the Name of the Quality, Strength, Sort or Kind of Spirits kept or contained therein, shall be legibly painted, cut or branded on some conspicuous Part thereof, upon pain that the Dealer or Retailer in whose Custody or Possession any Cask so used shall be found, not having such full Measure thereof, and such Particulars as aforesaid, painted, cut, or branded thereon as aforesaid, or which shall contain a different Quantity, Quality, Strength, Sort or Kind of Spirits from what shall be painted, cut, or branded thereon as aforesaid, shall forfeit and lose the Sum of Fifty Pounds for every such Default, Omission, or Offence as aforesaid.

No Dealer to send out or keep any Plain British Spirits, or any Compounded Spirits, but of a certain Strength, &c.

CXXIV. And be it further enacted, That no Dealer in *British* Spirits shall sell or send out or receive, or have or keep in his or her Stock, Custody or Possession, any Plain *British* Spirits, except Spirits of Wine, of any Strength exceeding the Strength of Twenty-five *per Centum* above Hydrometer Proof, or of any Strength below Seventeen *per Centum* under Hydrometer Proof, or any Compounded Spirits, except Shrub, of any greater Strength than Seventeen *per Centum* under Hydrometer Proof, on pain of forfeiting all such Spirits as shall be sold, sent out, had or kept by any such Dealer contrary hereto, with the Casks or other Packages containing the same, which shall and may be seized by any Officer or Officers of Excise.

Dealer may send out Spirits of Wine received by Permit, and kept separate from

CXXV. Provided always, and be it further enacted, That it shall and may be lawful to and for any Dealer in Spirits to have in his Custody or Possession, any Spirits of Wine legally received by Permit, upon Condition of his, her, or their keeping his, her, or their whole Stock of such Spirits of Wine separate and apart from his, her, or their Stock of all other Liquors, and in a Vault or Room specially entered for that

other Spirits, not exceeding 100 Gallons to one Person in the same Day.

Purposes aforesaid, but not otherwise, and to demand and receive Permits for sending out Spirits of Wine of the Strength of Forty-three *per Centum* above Hydrometer Proof, or any higher Degree of Strength, so that the whole Quantity of such Spirits of Wine to be sent to any one Person in the same Day, shall not exceed One hundred Gallons; and the Officer granting such Permit shall therein express the same to be Spirits of Wine, and shall debit the Stock of such Dealer accordingly.

Dealers in Foreign Spirits to keep British Spirits in separate Places, on Forfeiture of 100*l.* or 20*s.* for every Gallon found.

CXXVI. And be it further enacted, That every Dealer in Spirits who shall have or receive into his Custody or Possession any Foreign or Colonial Spirits (not being compounded Colonial Spirits), and also any *British* Spirits, shall keep the same separate and apart, and in separate Cellars, Vaults, or other Places, specially entered for that Purpose respectively, upon pain of forfeiting the Sum of One hundred Pounds, or Twenty Shillings for every Gallon of *British* Spirits, or compounded Spirits, which shall be discovered or found in his Custody or Possession, in any Vault, Cellar, or other Place, not specially entered for that Purpose, or where any Foreign or Colonial Spirits (not being compounded Colonial Spirits) shall be found or kept; and for every Gallon of Foreign or Colonial Spirits (not being compounded Colonial Spirits) which shall be discovered or found in his Custody or Possession, in any Vault, Cellar, or Place, not specially entered for that Purpose, or where any *British* Spirits, or compounded Spirits, shall be found or kept, together with all such Spirits so discovered and found, and the Casks and Packages containing the same, which shall and may be seized by any Officer or Officers of Excise; and that no Person or Persons whomsoever shall mix or keep, sell or send out any *British* Spirits mixed with Foreign or Colonial Spirits, upon pain of forfeiting for every such Offence, the Sum of One hundred Pounds; and all such Spirits so mixed or sold, or sent out, contrary to the true Intent and Meaning hereof, together with the Casks and Packages containing the same, shall also be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise; Provided always, that every Dealer in and Retailer of Spirits shall be allowed on all Foreign or Colonial Spirits (not being compounded Colonial Spirits) lawfully brought into his or her Stock, additional Credit, over and above Credit for the Number of Gallons expressed in the Permit accompanying such Spirits, and delivered to the Officer for such further Number of Gallons as shall be equal to the Number of Gallons of Water added to and mixed with such Spirits in the Presence of the Officer, in order to reduce the Strength thereof to the Strength of Seventeen *per Centum* under Proof.

British not to be mixed with Foreign or Colonial Spirits, or sold or sent out, on Forfeiture of 100*l.* and Seizure.

No Seller of or Dealer in Spirits to take out more than One Permit in One Day for the same Person, and that only for One Cask.

CXXVII. And the better to prevent the Removal of Spirits that have been illegally imported, or privately distilled, into the Stocks of entered Dealers in and Retailers of Spirits, and of others, be it enacted, That no Distiller, Rectifier or Compounder of, or Dealer in or Retailer of Spirits shall be allowed to request or take out more than One Permit in one and the same Day to any One Person whomsoever, except as herein-after is excepted, and such Permit shall be granted for the Removal of no more than One Cask or other Package (not being Bottles) containing any Spirits of One Sort or Kind, and if any more

than

than One Cask or other Package (not being Bottles) of Spirits of One Sort or Kind, at any one Time directed to one and the same Person or Persons, where there are Two or more in joint Trade or Partnership, except as herein-after is excepted, shall be found, removed or carried, or removing or carrying from one Place in *England* to any other Place therein, whether with or without Permit, the same shall be forfeited and lost, and the Person selling or sending out such Spirits, shall forfeit and lose the Sum of One hundred Pounds, or Twenty Shillings *per* Gallon, at the Election of the Commissioners of Excise, or Person who shall inform or sue for the same: Provided always, that nothing herein contained shall be construed to prevent any Distiller, Rectifier or Compounder of or Dealer in or Retailer of Spirits from taking out Two or more Permits, and by virtue thereof sending Two or more Casks or other Packages containing Spirits of a different Sort or Kind to the same Person in the same Day, so as each and every such Cask or Package respectively shall be separately and distinctly described in such Permit or Permits: And also provided, that nothing herein-before contained shall be construed to prevent the sending with One and the same Permit any Number of Casks with any Kind of Spirits therein, each such Cask then containing Eighty Gallons or upwards of Spirits.

except as after excepted, and if more be removed with or without Permit, they are forfeited.

Penalty 100*l.* &c.

Exception for Spirits of different Kinds separately described;

also for any Number of Casks at one Time, each containing 80 Gallons or upwards.

CXXVIII. And be it further enacted, That no Retailer of Spirits shall be a Distiller, Rectifier or Compounder of Spirits, or have any Part or Share in any Distillery or Rectifying House, or be in any Manner interested or concerned in the Trade or Business of a Distiller, Rectifier or Compounder of Spirits; and if any such Retailer shall be a Distiller, Rectifier or Compounder of Spirits, or shall have any Part or Share in any Distillery or Rectifying House, or be in any Manner interested or concerned in the Trade or Business of a Distiller, Rectifier, or Compounder of Spirits, such Retailer shall, for every such Offence, forfeit and lose the Sum of Two hundred Pounds.

Retailer not to be concerned in any Distillery or Rectifying House, &c. on Penalty of 200*l.*

CXXIX. And be it further enacted, That no Retailer of Spirits, not taking out or having a Licence as a Dealer in Spirits, shall be entitled to request, or shall have any Permit granted for the Removal of Spirits, except to a private Person not being a Rectifier or Compounder, or Dealer in or Retailer of Spirits; and that every Retailer, not taking out or having such Dealer's Licence, who shall sell, send out or deliver, any Spirits to any Distiller, Rectifier or Compounder of, or Dealer in or Retailer of Spirits, shall forfeit the Sum of Fifty Pounds; and all such Spirits so sold, sent out or delivered by such Retailer, shall, together with the Package containing the same, be forfeited, and shall and may be seized by any Officer or Officers of Excise, and every Permit drawn or granted for that Purpose shall be wholly null and void.

Retailers not having a Dealer's Licence, not to draw any Permit to any Seller of Spirits.

CXXX. And be it further enacted, That no Retailer of *British* Spirits shall sell, or send out or receive, or have or keep in his or their Stock, Custody, or Possession, any Spirits of Wine, exceeding at one Time Ten Gallons, or any Plain *British* Spirits, of any Strength exceeding the Strength of Twenty-five *per Centum* above Hydrometer Proof, or lower than Seventeen *per Centum* under Hydrometer Proof, or any Compounded

No Retailer to keep or send out any Spirits of Wine, or any Spirits of any other

Strength than herein specified.

Compounded Spirits, not being Shrub, of greater Strength than Seventeen *per Centum* under Hydrometer Proof, or any Foreign or Colonial Spirits (not being compounded Colonial Spirits) of less Strength than Seventeen *per Centum* under Hydrometer Proof, on pain of forfeiting all such Spirits as shall be sold, sent out, had or kept contrary hereto, with the Casks or other Packages containing the same, which shall and may be seized by any Officer or Officers of Excise; and no Allowance whatever shall be granted to any such Retailer for any Increase in Stock of Spirits of Wine, or Plain *British* Spirits or Compounds, by Water, Sugar, Syrup or Fruit; any thing contained in any Act or Acts of Parliament to the contrary in anywise notwithstanding.

Increase on taking Stock to be forfeited, and the Retailer shall forfeit 20*s.* for every Gallon of Excess.

CXXXI. And be it further enacted, That every Officer of Excise shall, as often and at such Times as he may think fit, take an accurate and true Account of the Quantity of all Spirits in the Stock, Custody or Possession of every Retailer of Spirits; and if, after making Allowance for the Spirits for which Permits shall have been granted since the last Account taken of the Stock of such Retailer, it shall be found that the Quantity of Spirits remaining in the Stock, Custody or Possession of such Retailer, shall exceed the Quantity for which such Retailer shall have Credit in the Books of the proper Officer, whether such Credit shall have arisen from what was on hand at the last preceding Account taken, or from what may have been lawfully received subsequent thereto, such Excess shall be deemed and taken to be Spirits illegally received, and a Quantity of Spirits of the like Kind, equal to such Excess, shall and may be seized out of any Part of the Stock of such Retailer, by any Officer or Officers of Excise; and the Retailer, in whose Stock, Custody or Possession such Excess shall be found, shall forfeit and lose the Sum of Twenty Shillings *per* Gallon for every Gallon of such Excess.

Persons, &c. selling, &c. Liquors to be unlawfully retailed or consumed, to forfeit 100*l.*

CXXXII. And be it further enacted, That if any Person shall knowingly sell or deliver, or cause to be sold or delivered, directly or indirectly, any Quantity of Spirits to any other Person, to the End that the same may be unlawfully retailed or consumed, or carried into Consumption in any Part of *England*, such Person so offending shall for every such Offence forfeit and lose, over and above all other Penalties, the Sum of One hundred Pounds.

Persons having in Possession Spirits, &c. for which the Duties have not been paid, forfeit the same, and treble the Value.

CXXXIII. And be it further enacted, That if any Person or Persons shall knowingly receive, buy, or have in his, her or their Custody or Possession, any Spirits after the same shall be removed from the Place where the same ought to have been charged with the Duty payable in respect thereof, or before the Duty to which the same shall be liable has been charged and paid, or secured to be paid, or before such Spirits have been lawfully condemned as forfeited, the Person or Persons offending therein, whether he, she or they had or have, or had or have not, or do or do not claim or pretend to have any Property or Interest therein, shall for every such Offence forfeit and lose all such Spirits so received, bought, or had in his, her or their Custody or Possession, and treble the Value thereof, according to and at the Rate and Price which the best Spirits of the like Kind and Strength

Strength do or shall bear and sell for in *London*, at the Time when such Penalty shall be incurred.

No Licence to be granted for retailing Spirits within Gaols, Houses of Correction, or Workhouses for Parish Poor, &c. nor shall Spirits be used there, &c. except as shall be medicinally prescribed.

CXXXIV. And be it further enacted, That no Licence shall be granted for the retailing of Spirits within any Gaol, Prison, House of Correction, or Workhouse for any Parish Poor, and that all Licences granted or to be granted contrary to this Provision, shall be void, and of no Effect; and if any Gaoler, Keeper or Officer of any Gaol, Prison or House of Correction, or any Governor, Master or Officer of any Workhouse for any Parish Poor, shall sell, use, lend or give away, or knowingly permit or suffer any Spirits to be sold, used, lent or given away in any such Gaols, Prisons, or Houses of Correction, or Workhouses, or brought into the same, other than and except such Spirits as shall be prescribed or given by the Prescription and Direction of a regular Physician, Surgeon or Apothecary, and to be applied in pursuance of such Prescription from the Shop of some regular Apothecary, every such Gaoler, Keeper, Governor, Master or other Officer, shall for every such Offence forfeit and lose the Sum of One hundred Pounds; and in case any such Gaoler or other Officer, being convicted thereof as aforesaid, shall again offend in like Manner, and be thereof a Second Time lawfully convicted, such second Offence shall be deemed a Forfeiture of his Office.

Justices upon Information that Spirituous Liquors are kept, &c. in such Gaol, &c. may enter and empower any Constable to seize the same.

CXXXV. And be it further enacted, That it shall and may be lawful for His Majesty's Justices of the Peace, or any One of them, upon Information upon Oath that any Spirits are kept and disposed of in any such Gaol, Prison, House of Correction, or Workhouse for Parish Poor, to enter and search, or to authorize and empower any Constable, Headborough or other Peace Officer of the Parish where any such Places are situated, by Warrant under his Hand and Seal, to enter and search any such Gaol, Prison, House of Correction or Workhouse; and in case any Spirits shall be found therein (except such as are directed to be used medicinally as aforesaid), it shall and may be lawful for such Constable, Headborough, or Overseer of the Poor, to seize such Spirits, and to cause the same to be forthwith staved and destroyed.

Punishing Persons conveying, &c. Spirituous Liquors into Workhouses.

CXXXVI. And be it further enacted, That no Person shall carry or bring, or attempt to endeavour to carry or bring any Spirits (except to be used in the Way of Medicine, as herein-before mentioned) into any Workhouse for Parish Poor; and if any Person or Persons shall offend therein, it shall be lawful for the Master or Chief Officer of such Workhouse, or his or their Servants, to arrest such Person or Persons, and to carry him, her or them before a Justice of the Peace of the County, Division, City, Town Corporate or Liberty where such Workhouse is situate, who is hereby empowered to hear and determine such Offence in a summary Way, and to administer an Oath to the Witnesses; and if by the Oath of One credible Witness or otherwise he shall convict such Person or Persons of such Offence, he shall forthwith commit such Offender or Offenders to Prison, or to the House of Correction, there to be kept at Hard Labour for any Time not exceeding Three Months.

A fair Copy of the Three

CXXXVII. And be it further enacted, That every Master and chief Officer of every Workhouse for any Parish Poor, shall procure One or more

preceding Clauses to be always kept hung up in the most public Place of such House, &c.

more Copy or Copies of the Three preceding Clauses to be printed, or fairly written and hung up in one of the most public Places of his Workhouse for Parish Poor, and renew the same from Time to Time, so that it may be always kept fair and legible, on pain of forfeiting the Sum of Ten Pounds for every wilful Default, to be levied by Warrant of any Justice of the Peace of the County, Division, City, Town Corporate or Liberty, where such Gaol, Prison, House of Correction or Workhouse shall be situate, to be granted on Conviction of such Default in a summary Way before such Justice, by the Oath of One or more credible Witness or Witnesses, which Oath such Justice is hereby empowered to administer; and it shall and may be lawful for every Justice of the Peace to enter into any Gaol, Prison, House of Correction, or Workhouse for Parish Poor, within the Limits of his Jurisdiction, and demand a Sight of such Copy so hung up as aforesaid; and if the same shall not be forthwith shewn to him so hung up in some public Place, fair and legible as aforesaid, such Justice shall and may immediately convict such Gaoler, Keeper, Master, or Officer of such Default, and so from Time to Time, as often as he shall think fit.

Justices may enter and demand a Sight thereof; and if the same be not fair and legible, may convict the Offender.

Persons hawking Spirits to forfeit them and 100*l.* and may be convicted by One Justice; and if the Penalty be not paid immediately, committed to the House of Correction for Three Months or until paid.

CXXXVIII. And be it likewise enacted, That no Person or Persons shall hawk, or shall sell or expose to Sale any Spirits, by whatever Name or Names they are or may be called or distinguished, in or about the Streets, Highways, or other Places, or in or from any Boat or other Vessel upon the Water, or in any other Manner or Place whatsoever, except in such Place as herein-before in this Act mentioned or allowed, upon pain of forfeiting all such Spirits, and the Sum of One hundred Pounds for every such Offence; and it shall and may be lawful to and for any One or more Justice or Justices of the Peace for the County, Riding, Division, City, or Liberty respectively wherein such Offence shall be committed, on his or their own View, or on the Confession of the Party, or by the Proof on the Oath of One or more credible Witness or Witnesses made of such Offence, to convict any Person or Persons so offending as aforesaid, and such Person or Persons so offending and convicted shall immediately on such Conviction pay the said Sum of One hundred Pounds, or some mitigated Amount, not being less than One-fourth Part thereof; and on such Offender or Offenders refusing or neglecting to pay the said Sum, the Justice or Justices so convicting as aforesaid shall and may, by Warrant or Warrants under his or their Hand and Seal, or Hands and Seals, commit the Offender or Offenders to Hard Labour in the House of Correction for the said County, Riding, Division, City, or Liberty respectively for the Space of Three Months, to be reckoned from the Day of the said Commitment; and the Person or Persons so committed shall not be discharged until he, she, or they shall have paid the said Sum of Money, or until the full Expiration of the said Three Months.

One or more Justice, upon Information on Oath, may issue War-

CXXXIX. And be it also enacted, That it is and shall be lawful for One or more such Justice or Justices of the Peace as aforesaid, on any Information upon Oath made before him or them against any Person or Persons, for hawking, or selling or exposing to Sale any Spirits contrary to this Act, to issue his or their Warrant or Warrants under his

or

or their respective Hands and Seals, to be directed to any Constable or other Ministerial Officer of the Peace, for the apprehending and bringing such Offender or Offenders before such Justice or Justices of the Peace, in order to such Offender or Offenders being by such Justice or Justices dealt with according to Law.

rant to apprehend such Offenders.

CXL. And whereas, for Want of a Constable or other Ministerial Officer of the Peace being at hand to apprehend such Offender or Offenders, he, she, or they has or have often escaped unpunished; be it further enacted, That it shall and may be lawful for any Person or Persons whomsoever, to seize and detain any Person or Persons who shall hawk or sell or expose to Sale, in Manner aforesaid, any Spirits by whatsoever Name or Names they are or may be called or distinguished, for such reasonable Time as he, she or they may give Notice to the Constable, Headborough, Tythingman, Churchwarden, Overseer of the Poor, or some other Peace or Parish Officer or Officers, who are hereby required to carry such Person so seized and detained before some one of His Majesty's Justices of the Peace for the County or Place where such Offence or Offences shall be committed; which said Justice of the Peace is hereby required to proceed to the Examination of such Person so seized and brought before him for such Offence in the same Manner as if such Person so seized had been apprehended and brought before him by a Constable or any other ministerial Officer of the Peace under such Warrant as aforesaid.

Any Person may detain a Hawker of Spirits, and give Notice to a Peace Officer, who is to carry the Offender before some Justice.

CXLI. And for the more effectual Discovery of Offenders, be it further enacted, That on the Commission of any Offence under this Act, either of the offending Parties who shall first discover and inform against the other or others of such offending Parties, before any Information has been lodged against such informing Party for such Offence, shall, upon Conviction of the Person or Persons against whom such Information shall be given, be discharged and acquitted from all Penalties to which at the Time of such Information given such informing Party may be liable for or by reason of any such Offence committed by such informing Party; and that the Evidence of such informing Party shall, on any Trial at Law touching such Offence, be admitted to prove the Facts thereof or relating thereto.

Either of the offending Parties informing against the other, shall be acquitted of his own Penalty.

CXLII. And for the Encouragement of those who shall discover Offences committed against this Act, be it enacted, That where any Person or Persons shall be lawfully convicted of any Offence against any of the Provisions of this Act, and the pecuniary Penalty imposed for such Offence shall not be paid, and cannot be levied, or the Person incurring any such Penalty is not able to pay the same, but in lieu thereof is sent to Prison, it shall and may be lawful for the Commissioners of Excise to cause such Reward as they shall think fit, not exceeding Fifty Pounds in each Case, to be paid to the several and respective Persons who shall appear to them to be entitled thereto as Informers, out of any Monies in their Hands arising by any Penalties or Forfeitures under the Excise Laws.

Informers may be rewarded by Commissioners not exceeding 50*l.* if the Penalty is not paid and cannot be levied, or if the Offender shall be sent to Prison.

CXLIII. And it is hereby likewise enacted, That if any Person or Persons shall, armed with a Gun, Pistol, Sword, or Pike, or in a violent Manner

Armed Persons opposing the Law,

or violently rescuing such Offenders, or assaulting Officers, Informers, or Witnesses, guilty of Felony, and to be transported for Seven Years.

ner with Staves or Stones, rescue any Offender arrested, or any Goods or Chattels seized under this Act, or shall prevent such Arrest of Seizure, or shall assault, beat, or wound any Officer or Officers, or other Person or Persons acting in his or their Aid or Assistance, or any Person or Persons who shall have given or be about to give any Information against, or shall have discovered or given Evidence against, or be about to discover or give Evidence against, or shall seize or bring to Justice any Person or Persons offending against this Act, or who shall have seized or be about to seize or examine any Goods or Chattels forfeited under this Act, or shall forcibly oppose the Execution of any of the Powers given by this Act, or who, being so armed, or with such Violence as aforesaid shall offer or threaten so to do, then all and every Person or Persons so offending, and their Aiders and Abettors thereof lawfully convicted, shall be and be adjudged to be guilty of Felony; and every such Felon shall be subject and liable to the like Pains and Penalties as in Cases of Felony, and the Courts by and before whom he, she or they shall be convicted, shall have full Power and Authority of transporting such Felon and Felons for the Space of Seven Years, in like Manner as other Felons are directed to be transported by the Laws and Statutes of this Realm.

Constable or other Peace Officer not executing this Act upon Notice or his own View, on Conviction before any Justice, to forfeit 20*l.*

CXLIV. And be it also enacted, That if any Constable or other Ministerial Officer of the Peace whatsoever, shall refuse or neglect, upon due Notice or Request, or on his own View to be aiding and assisting, or to proceed as aforesaid in the Execution of this Act, such Constable or other Ministerial Officer of the Peace being thereof convicted by the Oath of One or more credible Witness or Witnesses, before any Justice of the Peace for the County or Place where such Offence shall be committed, shall forfeit for every such Offence the Sum of Twenty Pounds.

Officer or other Person employed in the Excise, taking any Sum of Money, or other Reward from, or entering into any collusive Agreement with any Person to act contrary to his Duty, to forfeit 500*l.* and be incapacitated; and the Person offering such Reward, or proposing such Agreement, to forfeit 500*l.*

CXLV. And it is hereby further enacted, That if any Officer of Excise, or Person employed in the Collection or Management of, or accounting for or securing the Revenue of Excise on Spirits, shall directly or indirectly ask or demand or take or receive any Sum of Money or other Recompence or Reward whatsoever, or any Security for any Sum of Money or other Recompence or Reward, or acquiesce in or make or enter into any collusive Agreement with any Person or Persons to do, conceal, or connive at any Act or Thing whereby any of the Provisions of this or any other Act of Parliament relating to His Majesty's Revenue of Excise on Spirits, shall or may be evaded or broken, or His said Revenue defrauded, or to do or perform, or permit or suffer to be done or performed any Act or Thing whatsoever contrary to the Duty of such Officer or Person so employed as aforesaid, or to neglect or omit to do or perform any Act or Thing whatsoever belonging or appertaining to the Business or Duty of such Officer or Person so employed as aforesaid, every such Officer or Person so employed offending as aforesaid, shall, for each and every such Offence, forfeit the Sum of Five hundred Pounds; and being thereof duly convicted, shall be incapable of thereafter serving His Majesty in any Office or Employment whatsoever; and every Person who shall directly or indirectly give or offer, or promise to give to any Officer or Person so employed as aforesaid, any Sum of Money or other Recompence or Reward whatsoever, or any Security for any Sum of Money, Recompence or Reward

Reward whatsoever, or shall propose, make or enter into any collusive Agreement with any Officer or Person so employed as aforesaid, in order to corrupt and prevail upon such Officer or Person as last aforesaid, to do, conceal, or connive at any Act or Thing, whereby any of the Provisions of this or any other Act of Parliament relating to His Majesty's Revenue of Excise on Spirits shall or may be evaded or broken, or his said Revenue defrauded, or to do or perform, or permit or suffer to be done or performed, any Act or Thing whatsoever, contrary to the Duty of such Officer or Person so employed as aforesaid, or to neglect or omit to do or perform any Act or Thing whatsoever, belonging or appertaining to the Business or Duty of such Officer or Person so employed as aforesaid, shall, for each and every such Offence, whether such Sum of Money or other Reward or Promise of, or Security for the same, or such Agreement be received, accepted, entered into, or performed or not, forfeit and lose the Sum of Five hundred Pounds: Provided always, that in case any such Officer or Person so employed as aforesaid, who shall have directly or indirectly asked or demanded, or taken or received any such Sum of Money, or other Recompence or Reward, or any Promise of, or Security for the same, or acquiesced in, made, or entered into any such collusive Agreement, shall, before any Complaint shall have been made, or any Proceedings had against him for having committed any such Offence or Offences as aforesaid, give Information of the Gift, Offer, or Promise, to give such Sum of Money or other Recompence or Reward or Security for the same, or of such collusive Agreement proposed, or made, or entered into, and Proceedings shall thereon be thought fit to be instituted, so that such Penalty as aforesaid shall be recovered against the Person who shall have directly or indirectly given or offered, or promised to give any such Sum of Money or other Recompence or Reward or Security for the same, or shall have proposed, made, or entered into any such collusive Agreement; or in case the Person who shall have directly or indirectly given or offered, or promised to give any such Sum of Money or other Recompence or Reward or Security for the same, or shall have proposed or made, or entered into any such collusive Agreement, shall, before any Complaint shall have been made, or any Proceedings had against him or her for having committed any such Offence or Offences, give Information of the asking or demanding, or of the taking or receiving of any such Sum of Money or other Recompence or Reward, or Promise of Security for the same, or of such collusive Agreement acquiesced in, made or entered into by any Officer or Person so employed as aforesaid, and Proceedings shall thereon be thought fit to be instituted, so that such Penalty as aforesaid shall be recovered against such Officer or Person so employed and offending as aforesaid; then and in either of the said Cases either of the said Parties so first giving such Information shall be exempted from and indemnified against the Penalties and Disabilities imposed on such Party for such Offence or Offences by this Act.

Penalty for obstructing Officers in

CXLVI. And be it further enacted, That if any Distiller, Rectifier or Compounder of Spirits, or any Dealer in or Retailer of Spirits, or any Workman or Servant belonging to or employed, or authorised by such Distiller,

Cases not otherwise provided for, 200*l.*

Distiller, Rectifier or Compounder, Dealer or Retailer, or if any other Person or Persons shall molest, hinder, oppose, or obstruct any Officer or Officers of Excise, or any Person or Persons acting in his or their Aid or Assistance, in the due Execution of the Powers and Authorities by this Act granted, or any of them, every such Distiller, Rectifier, or Compounder Dealer or Retailer, or other Person or Persons so offending, shall, for every such Offence, forfeit and lose the Sum of Two hundred Pounds.

The Imperial Gallon shall be applied to this Act.

CXLVII. 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 Imperial Standard Gallon Measure.

All Spirits, and the Materials, Utensils, and Vessels of the Distiller, subject to Arrears of Duty, Penalties, and Forfeitures.

CXLVIII. And in order to secure the Duties of Excise granted and imposed by this Act, from Time to Time due and owing and in Arrear, from any Distiller or Distillers, and for the Enforcement of any Penalty or Penalties incurred by any Distiller or Distillers, for any Offence or Offences by him or them committed against this or any other Law or Laws of Excise relating to Spirits; be it further enacted, That all Worts, Wash, Low Wines, Feints and Spirits, and all Materials, Preparations, Utensils and Vessels for the making thereof, in the Custody or Possession of such Distiller and Distillers, or in the Custody or Possession of any Person or Persons, to the Use of, or in Trust for him, her, or them, or into whose Hands soever the same shall come, and by what Conveyance or Title soever the same shall be claimed, shall be subject and liable to, and the same are hereby made chargeable with all the Duties of Excise in Arrear and owing from Time to Time, from or by such Distiller or Distillers; and shall also be subject and liable to all Penalties and Forfeitures incurred by such Distiller or Distillers, for any Offence or Offences by him, her, or them committed, against this or any other Law or Laws of Excise relating to Spirits; and it shall and may be lawful in all such Cases to levy thereupon such Duties, Penalties, and Forfeitures, and use such Proceedings for the Recovery or Enforcement thereof, as might lawfully be done in case the Debtors or Offenders were the true and lawful Owners of such Worts, Wash, Low Wines, Feints and Spirits, Materials, Preparations, Utensils, and Vessels: Provided always, that when the same shall come into the Hands and Possession of any Third Person or Persons, by any *bonâ fide* Sale and Delivery made before any such Duties have been charged or become chargeable upon, or any such Penalties or Forfeitures have been incurred by the Distiller or Distillers by whom the same respectively shall have been so sold and delivered as aforesaid, no such Worts, Wash, Low Wines, Feints or Spirits, Materials, Preparations, Vessels, or Utensils, shall be subject or liable to, or be made chargeable with, such Duties, Penalties, or Forfeitures as herein-before mentioned.

Recovery and Application of Penalties.

CXLIX. 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; and that One Moiety of every such Fine, Penalty,

or

or Forfeiture shall be to His Majesty, His Heirs and Successors, and the other Moiety to him or them who shall discover, inform or sue for the same: Provided, that no such Mitigation shall in any Case reduce any Penalty imposed by this Act, for any Offence of which any Person or Persons shall be convicted, to less than One-fourth Part of such Penalty, over and above reasonable Costs, Charges, and Expences incurred by the Prosecution.

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

CL. 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 in force in *England*, relating to His Majesty's Revenue of Excise, are provided and established, shall be (except so far as any of them may be altered by this Act) practised, used, and put in Execution, in 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.

Extent and Commencement of this Act.

CLI. And be it further enacted, That this Act shall, except where otherwise mentioned, extend to *England* only, and so far as relates to Licences, and to the making, and distilling, and warehousing, and Removal of Spirits under the Provisions contained in and chargeable with the Duties imposed by this Act, shall commence and take effect from the Tenth Day of *October* One thousand eight hundred and twenty-five; and so far as relates to the Sale, Delivery, and Removal of Spirits, and the Payment of the Duties upon Spirits hereby imposed, and other Parts of this Act (except as aforesaid) shall commence and take effect from the Fifth Day of *January* One thousand eight hundred and twenty-six; and that all Spirits made and distilled in *England* or brought into *England* from *Scotland* or *Ireland*, under the Provisions of this Act, after the Tenth Day of *October* One thousand eight hundred and twenty-five, and before the Sixth Day of *January* One thousand eight hundred and twenty-six, and which shall during such Period be found removing or removed from any Part of *England* to any other Part thereof, except only for the Purpose of being warehoused under the Provisions of this Act, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and the Distiller or other Person removing or concerned in the Removal or Receipt of any such Spirits, shall upon Conviction of such Offence, forfeit his or her Licence, and no new Excise Licence shall be granted to such Distiller or other Person so convicted for the Remainder of the current Year of the Licence so forfeited: Provided always, that all and singular the Law and Laws of Excise in force in *England* at the Time of passing this Act, shall remain and continue in force until the Sixth Day of *January* One thousand eight hundred and twenty-six, for rectifying, compounding, selling, delivering and removing Spirits made and distilled

tilled in *England*, or brought into *England* from *Scotland* or *Ireland* for Consumption in *England*, and in respect whereof the Duties respectively hereby repealed, are paid; any thing herein contained to the contrary thereof notwithstanding.

Spirits made or brought from Scotland or Ireland into England, between the 10th October 1825, and the 6th January 1826, to be warehoused, and Duty to be paid on the latter Day, except for so much as shall by Notice be continued in Warehouse for Exportation only.

CLII. And be it further enacted, That from and after the said Tenth Day of *October* One thousand eight hundred and twenty-five, it shall and may be lawful to and for any Distiller in *England*, and for any Proprietor of any *British* Spirits distilled in *Scotland* or *Ireland*, and brought into *England*, according to the Provisions of this Act, to warehouse, and every such Distiller and Proprietor respectively is hereby required forthwith to warehouse, under the Provisions of this Act, the whole of the *British* Spirits which any such Distiller shall, between the said Tenth Day of *October* One thousand eight hundred and twenty-five, and Sixth Day of *January* One thousand eight hundred and twenty-six, distil or make, or any such Proprietor shall bring into or receive in *England* from *Scotland* or *Ireland* as aforesaid, and to continue all such Spirits so warehoused until the said Sixth Day of *January* One thousand eight hundred and twenty-six, and that on the said Sixth Day of *January* One thousand eight hundred and twenty-six, every such Distiller and Proprietor respectively shall pay to the Commissioners of Excise, or such Person or Persons as they shall employ to receive the same, all the Duties respectively by this Act imposed, charged or chargeable upon such Distiller or Proprietor for or in respect of such Spirits so warehoused, and of all Deficiencies thereof, or of so much of such Spirits as shall not, by Notice on that Day to be delivered by such Distiller or Proprietor to the proper Officer, be desired by him or her respectively to be continued in Warehouse for Exportation only to Foreign Parts, and all such Spirits then in any such Warehouse for which such Duty shall be so paid shall thereupon be delivered from such Warehouse: Provided always, that no Spirits so warehoused for which such Duty respectively shall not be so paid on the said Sixth Day of *January* One thousand eight hundred and twenty-six, and which shall be so desired to be continued in Warehouse, shall be on any Pretence whatever afterwards delivered from such Warehouse, except for such Exportation only; and that all Spirits for which the Duty respectively shall not be so paid as aforesaid, and which shall not be desired by such Notice as aforesaid to be continued in the Warehouse for such Exportation only as aforesaid, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

Act may be altered this Session.

CLIII. 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.

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