ANNO SEPTIMO

# GEORGII IV. REGIS.

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## C A P. XLIX.

**An Act to amend several Laws of Excise relating to Bonds on Excise Licences in *Ireland*, Tiles and Bricks for draining, Oaths on Exportation of Goods, Permits for the Removal of Tea in *Ireland*, Size of Casks in which Spirits may be warehoused in *Scotland* and *Ireland*, the Allowance of Duty on Starch and Soap used in certain Manufactures, and the Repayment of Money advanced by Collectors of Excise for Public Works in *Ireland*. [26th *May* 1826.]**

WHEREAS it is expedient to amend certain Laws of Excise: And whereas, by an Act passed in the Fifty-fifth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to grant certain Duties of Excise upon Licences for the Sale of Spirituous and other Liquors by Retail, and upon Licences to Persons dealing in exciseable Commodities in* Ireland, *in lieu of the Stamp Duties payable upon such Licences, and to secure the Payment of such Excise Duties, and to regulate the issuing of such Licences, and to discourage the immoderate Use of Spirituous Liquors in* Ireland, it was amongst other things enacted, that upon such Order as is in the said Act mentioned, made by any Justices of the Peace for issuing a Licence to retail Spirituous or other Liquors, the Person applying, and the Sureties approved of for such Person, should enter into a 55 G.3. c. 19.

Bond to His Majesty, His Heirs and Successors, in such penal Sum and with such Conditions as in the said Act is mentioned, before the Collector or other Officer or Person in charge of the Collection of the District in which such Person should require to be licensed: And whereas, by One other Act made in the Sixth Year of His present Majesty's Reign, intituled *An Act to repeal several Duties payable on Excise Licences in* Great Britain *and* Ireland, *and to impose other Duties in lieu thereof, and to amend the Laws for granting Excise Licences*, it is amongst other things enacted, that from and after the Fifth Day of *July* One thousand eight hundred and twenty-five, where by any Act or Acts of Parliament relating to Excise Licences in force in *Great Britain* or *Ireland* on or immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five, it is required that any Person or Persons taking out an Excise Licence to exercise or carry on any Trade or Business therein mentioned in any Part of the United Kingdom should give Bond at the Time of granting such Licence, it shall and may be lawful for such Person or Persons, except Persons exercising or carrying on the Trade or Business of a Brewer of Beer in *Ireland*, or the Trade or Business of an Auctioneer, or Persons selling any Goods or Chattels, Lands, Tenements, or Hereditaments, by Auction in any Part of the United Kingdom, to take out such Licence without giving Bond as aforesaid: And whereas Doubts have been entertained whether under the aforesaid Provisions of the said last-recited Act the said Bond so directed by the said first-recited Act of the Fifty-fifth Year of His said late Majesty's Reign to be entered into before the Collector or other Officer or Person in charge as aforesaid, continued since the Fifth Day of *July* One thousand eight hundred and twenty-five to be necessary and requisite to be entered into; for removing of which Doubts it is hereby declared and enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the said Bond was and is necessary and requisite to be given and entered into by and before the Person or Persons, and at the Time and in manner as in and by the said Act of the Fifty-fifth Year of the Reign of His said late Majesty is prescribed, directed, and appointed; any thing in the said recited Act of the Sixth Year of the Reign of His present Majesty to the contrary thereof notwithstanding; and that every such Bond which hath been since the said Fifth Day of *July* One thousand eight hundred and twenty-five, or which shall be entered into and given, shall be good, valid, and effectual in the Law to all Intents and Purposes whatsoever.

6 G. 4. c. 81.

The Bond required of Persons licensed to sell Spirituous Liquors in Ireland under 55 G. 3. c. 99. declared still necessary, notwithstanding 6 G. 4. c. 81.

No Excise Licence to be granted to any Person in Ireland for selling Beer, Spirits, &c. until he has given Bond with sufficient Sureties.

II. And be it further enacted, That from and after the passing of this Act no Excise Licence shall be granted to any Person or Persons in *Ireland* for the Sale of any Beer or Cyder or Perry or Spirits by Retail, to be drank or consumed upon the House or Premises of such Person or Persons, unless and until the Person or Persons applying for such Licence shall, with Two sufficient Sureties (to be approved of by the Justices of the Peace at the Sessions), enter into Bond to His Majesty, His Heirs and Successors, the Person and Persons applying in the Sum of Fifty Pounds, and the Sureties each in

in the Sum of Twenty-five Pounds, before the Collector of Excise or other Officer in charge of the Collection in which the Party shall require to be licensed, or before such Person as the Commissioner and Assistant Commissioners of Excise in *Ireland* shall appoint to take such Bonds; and the Condition of every such Bond shall be, that the Person to be licensed shall keep a Victualling House, Inn, or Tavern, during the Time such Licence shall be in force, and shall be constantly provided with Strong Beer, Ale, or Porter, and Victuals, of good and sound Quality, for Sale by Retail, and shall supply all Travellers who shall require it with such Victuals and Beer, Ale or Porter, at reasonable Rates, and shall not sell Spirituous Liquors on or during a *Sunday*, nor Wine, Ale, Beer, Porter, Cyder or Perry, Metheglin or Mead, Sweets or Made Wines on a *Sunday*, before the Hour of Two of the Clock in the Afternoon, except to Travellers or Inmates, nor any Liquors at unseasonable Hours on any Day of the Week to any Person (Travellers always excepted), nor to any Tradesman or Labourer resorting to such House for the Purpose of receiving Wages or of entering into any Combination, and shall not knowingly or wilfully entertain any Persons assembling for the Purpose of entering into any unlawful Association or Combination therein, or Persons in Arms who are not by Law qualified to carry the same; and that such Persons to be licensed respectively shall not at any Time receive into his or her House, or permit or suffer to be sold therein or thereout, any Spirituous Liquors upon which to the best of his or her Knowledge and Belief His Majesty's Duties have not been fully paid, and which shall not have been duly and legally attended with a proper Permit or proper Permits to such Person; and that each and every such Permit shall be duly delivered or returned to the proper Officer.

Conditions of Bond.

III. And whereas by an Act passed in the Thirty-fourth Year of His late Majesty King *George* the Third, for granting to His Majesty certain additional Duties on Bricks and Tiles made in or imported into *Great Britain*; and by an Act passed in the Forty-third Year of the Reign of His said late Majesty (amongst other things) for allowing certain Draining Tiles to be made free of Duty; and by an Act passed in the Forty-sixth Year of the Reign of His said late Majesty (amongst other things) for exempting Tiles made for the Purpose of draining Lands from the Duties of Excise; and by an Act passed in the Fifty-fifth Year of the Reign of His said late Majesty, for allowing certain Tiles to be made Duty-free, to serve for draining; and by an Act passed in the First and Second Years of the Reign of His said present Majesty, for altering the Drawback on Acetous Acid exported, and for exempting Tiles made for draining Lands from Duty; and by another Act passed in the Fifth Year of the Reign of His said present Majesty (amongst other things) for amending certain Laws of Excise relating to the Duty on Draining Tiles; it is provided and enacted, that it shall and may be lawful for any Person or Persons to make Tiles or Bricks under and pursuant to the several Rules and Regulations in the said recited Acts respectively contained, for the sole Purpose of draining wet or marshy Lands, without being charged or chargeable with any Duty for or in respect of such Tiles or Bricks: And whereas it is expedient that such Parts and

So much of recited Acts as relates to the making Tiles or Bricks, for the Purpose of draining Lands, Duty-free, repealed.

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so much of the said recited Acts as relate to the making of Tiles and Bricks for such Purpose as aforesaid, free from Duty, should be repealed; be it therefore enacted, That from and after the passing of this Act such Parts and so much of the said recited Acts as relate to the making of Tiles and Bricks for the sole Purpose of draining wet or marshy Land free from Duty shall be and the same are hereby respectively repealed, excepting always so far as the same relate to such Tiles or Bricks as shall before the passing of this Act have been made for the sole Use or Purpose of draining wet or marshy Land, or to any Penalty or Penalties incurred before the passing of this Act for the using of any such Tiles or Bricks for any other Purpose than as aforesaid; and that from and after the passing of this Act it shall and may be lawful to and for any Person or Persons to make Tiles or Bricks for the sole Purpose of draining wet or marshy Land without being charged or chargeable with any Duty for or in respect of such Tiles or Bricks: Provided always, that all such Tiles or Bricks shall be stamped or moulded by the Person or Persons making the same with the Word "Drain" in or near the Centre of one of the Surfaces of such Tile or Brick, in so plain and distinct a Manner that the same may be easily and distinctly legible to any Officer of the Excise or other Person examining the same, both before and after such Tiles or Bricks shall have gone through the Process of burning, and become fit for Use; and if any Person or Persons making such Tiles or Bricks as aforesaid, or any other Person or Persons, shall sell or deliver, use or employ, any such Tiles or Bricks so stamped or moulded as aforesaid for any other Purpose than that of draining wet or marshy Land, he, she, or they, for every such Offence, shall forfeit and lose the Sum of Fifty Pounds, such Penalty to be recovered and applied as any other Penalty incurred under any Act or Acts of Parliament relating to the Duties of Excise.

Tiles or Bricks may be made for the Purpose of draining Lands, Duty-free, provided they are stamped with the Word "Drain" on the Surface.

IV. And whereas by an Act passed in the Twenty-fifth Year of the Reign of His late Majesty King *George* the Third, for repealing the Duty imposed on Tea by an Act passed in the last Session of Parliament, and for granting other Duties in lieu thereof; for repealing so much of several Acts as relates to the Removal of Tea; for directing the Officers of Excise to examine and certify the Exportation of exciseable Commodities; and for better securing the Duties on Candles; it is provided and enacted, that upon the Exportation to Foreign Parts of exciseable Goods and Commodities by way of Merchandise, in respect of which a Drawback of the Excise Duty thereon is payable, the Exporter, or his Clerk or Manager, is, in order to obtain a Debenture for the Payment of such Drawback, required to make Oath (or Affirmation, if a Quaker), amongst other things therein, that he believes the Duties upon such Commodities had been fully paid; and it sometimes happens that exciseable Goods or Commodities are exported upon Drawback before the Duties charged thereon have become payable, and it is therefore expedient to amend the Oath or Affirmation so required to be made as aforesaid; be it further enacted, That in all Cases where any exciseable Goods or Commodities are exported on Drawback by way of Merchandize to Foreign Parts, there shall be added to the Words in the

For amending the Oath required to be made where exciseable Goods are exported on Drawback by way of Merchandize.

the Oath or Affirmation required to be made, of the Exporter or his Clerk or Manager's Belief that the Duties upon such Commodities had been fully paid, the Words following, "or secured to be paid;" and that the Oath (or Affirmation, if a Quaker,) of the Exporter, or his Clerk or Manager, as aforesaid, with such Addition as aforesaid, shall be accepted and taken to be sufficient for the Purpose of entitling such Exporter to receive a Debenture for the Payment of such Drawback as aforesaid in that Behalf.

23 G. 3. c. 77. as amended by subsequent Acts, and also 3 G. 3. c. 25. made perpetual.

V. And whereas an Act was passed in the Twenty-third Year of the Reign of His late Majesty King *George* the Third, for the more effectual Encouragement of the Manufactures of Flax and Cotton in *Great Britain*, which was to continue in force for Two Years from the First Day of *January* One thousand seven hundred and eighty-four, and from thence to the End of the then next Session of Parliament; and which said Act was by several subsequent Acts revived, amended, and further continued until the Twenty-fifth Day of *July* One thousand eight hundred and twenty-two, and from thence, as so amended, by another Act passed in the Third Year of the Reign of His present Majesty, until the Fifth Day of *July* One thousand eight hundred and twenty-six, so far as the same relates to Starch or any Allowance or Allowances of the Duties thereon, and also for the Purposes mentioned in the said Act of the Third Year of the Reign aforesaid in respect to Soap, and the Allowances payable by Law in respect thereof: And whereas it is expedient that the said recited Act passed in the Twenty-third Year of the Reign of His late Majesty as so amended, and also the said Act passed in the Third Year of the Reign of His present Majesty, for continuing and amending the same, intituled *An Act to continue, until the Twenty-fifth Day of* January *One thousand eight hundred and twenty-six, an Act of the Twenty-third Year of His late Majesty, for the more effectual Encouragement of the Manufacture of Flax and Cotton in* Great Britain, *and to amend the Law in respect of the Allowances of Excise Duties on Starch and Soap used in certain Manufactures*, should be made perpetual; be it therefore enacted, That the said recited Act passed in the Twenty-third Year of the Reign of His said late Majesty, so amended as aforesaid, and also the said recited Act passed in the Third Year of the Reign of His present Majesty, shall be and the same are hereby made perpetual.

Any Quantity of Tea not exceeding Six Pounds Weight may be removed from Place to Place in Ireland without Permit.

VI. And whereas by an Act passed in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, for consolidating and amending several Acts for regulating the granting of Permits and Certificates for the Conveyance and Protection of certain Goods in *Ireland*, it is enacted, that all Tea exceeding the Weight of Two Pounds that shall be carrying or conveying, or carried or conveyed, from any Part or Place in *Ireland* to any other Part thereof, whether from any Part of any City or Town to another Part thereof, or from one Town or Place to another Town or Place, may be seized by any Officer or Officers of Customs or Excise, and shall be forfeited, unless the Carrier or Person conveying the same, or the Person in whose Possession the same shall be, shall on Demand made by any such Officer produce to such Officer a Permit pursuant to the Provisions of the said Act, authorizing the Removal of such Goods, and shall allow

such Officer to inspect and examine such Permit: And whereas it is expedient to allow the Removal of Tea in *Ireland* in any Quantity not exceeding the Weight of Six Pounds Avoirdupois, without such Permit; be it therefore enacted, That from and after the passing of this Act it shall and may be lawful for any Person or Persons to remove Tea in any Quantity not exceeding the Weight of Six Pounds Avoirdupois, from any Part or Place in *Ireland* to any other Part thereof, without Permit; and that such Regulations, Directions, and Provisions as herein-before recited, shall be taken to extend and apply only to Tea removed in *Ireland* in any Quantity exceeding the Weight of Six Pounds Avoirdupois, any thing therein contained to the contrary notwithstanding.

Distillers in Scotland and Ireland may warehouse Spirits in Casks of not less than 80 Gallons, subject to the Regulations respecting the Warehousing and Removal of Spirits.

VII. And whereas by an Act passed 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 for providing for the better collecting and securing such Duties, and for the warehousing of such Spirits without Payment of Duty, it is enacted, that it shall and may be lawful for every Distiller or Maker of Spirits in *Scotland* and *Ireland* respectively, licensed under the said Act, to warehouse any Spirits distilled in the Distillery of such Distiller without Payment of the Duty of Excise chargeable thereon, according to the Provisions of the said Act, and under and subject to such Rules and Regulations as the Commissioners of Excise, or any Two of them, shall from Time to Time direct or order, in any Warehouse provided or approved of by the Commissioners of Excise; provided always, that all such Spirits shall be contained in Casks of not less than One hundred Gallons Content each: And whereas it is expedient that the Quantity in which such Spirits may be so warehoused should be altered; be it therefore enacted, That from and after the passing of this Act it shall and may be lawful for every such Distiller or Maker of Spirits so to warehouse any such Spirits as aforesaid, in Casks which shall contain not less than Eighty Gallons each, subject to and under in all other respects the Rules and Regulations in force in *Scotland* and *Ireland* respectively relating to the distilling, warehousing, and Removal of such Spirits.

Treasurers of Counties shall, within 20 Days after Commencement of Assizes, pay to the Collectors of Excise all Sums received for public Purposes, and Balances in hand.

VIII. And whereas under and by virtue of the several Acts in force in *Ireland* the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being is and are authorized to order Advances of Money to be made from Time to Time out of the Produce of the Consolidated Fund of *Great Britain* and *Ireland* arising in *Ireland*, towards defraying the Expences of performing or carrying on certain public Works, and for other public Purposes in the said Acts mentioned, and also towards defraying the Expences incurred in carrying into Execution the several Acts for the Appointment of Magistrates and Constables in certain Cases; and the several Collectors of Excise are also authorized and required to advance and pay certain other Sums of Money for other public Purposes; and several of the Sums of Money so advanced are directed to be repaid, and to be raised and levied by a Presentment of the Grand Jury; and the Treasurer of every County, County of a City, or County of a Town in *Ireland* is directed and required, when any such Sum or Sums

Sums shall be received by him, to pay the same over to the Collector of Excise of the District in which such County, County of a City, or County of a Town shall be situate, to be accounted for by him as any other Public Money in his Hands; and it is expedient to provide for the more regular and speedy Payment to such Collector of all such Sum and Sums of Money as shall be levied and received as aforesaid; be it therefore enacted, That the Treasurer of every County, County of a City, and County of a Town in *Ireland* shall and he is hereby directed and required, within Twenty Days next after the Commencement of each Assizes (or Term, if in the County or County of the City of *Dublin*), to pay to the Collector of Excise of the District or Collection in which such County, County of a City, or County of a Town shall be situate, all and every such Sum and Sums of Money as such Treasurer shall have received on any of the Accounts aforesaid, and any Balance or Balances which shall then be in his Hands; and if any such Treasurer shall neglect to pay over to the Collector of Excise in manner and within the Time aforesaid all such Sum or Sums of Money, and all and every such Balance and Balances as aforesaid, he shall for every such Default forfeit the Sum of Fifty Pounds, together with a Sum after the Rate of Six Pounds *per Centum per Annum* on the Amount of the Money so by him not paid over as aforesaid, for such Time as he shall not pay over the same as aforesaid, every such Penalty to be sued for and recovered by Action, Bill, Plaint, or Information, in any Court of Record in *Ireland*, by or in the Name of His Majesty's Attorney General for *Ireland*, for the Use of His Majesty, and in which Proceedings no Essoign, Protection, Wager of Law, or more than One Imparlance, shall be allowed: Provided always, that it shall and may be lawful for the Treasurer of every County, County of a City, or County of a Town, if he shall think proper, to pay within the Time aforesaid all such Sum and Sums of Money and Balance and Balances aforesaid to the Collector of Excise in *Dublin*, at his Office in the Custom House in the City of *Dublin*; and such Treasurer making such Payment shall and he is hereby required to transmit, within Four Days after the making of the same, to the proper Collector of Excise of the District or Collection aforesaid, the Acknowledgement of the Collector of Excise in *Dublin* of such Payment; and every such Collector of the District or Collection aforesaid shall immediately and without Delay, upon receiving every such Acknowledgement, transmit to such Treasurer his Receipt for the Sum which shall be expressed in the Acknowledgement which shall be so given by such Collector in *Dublin*, and such Receipt shall be a sufficient Discharge to such Treasurer for the Sum expressed therein; and every such Treasurer who shall so obtain such Acknowledgement of the Collector of Excise in *Dublin*, and shall transmit the same to the proper Collector of Excise of the District or Collection aforesaid, according to the Directions aforesaid, shall not be liable to any such Penalties aforesaid; any thing therein-before contained to the contrary notwithstanding.

Penalty for Neglect.

Treasurers may pay such Sums to the Collector of Excise in Dublin within the Time limited, transmitting the Acknowledgement of such Payment to the District Collector, who shall give a Receipt to Treasurer.

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