

ANNO NONO

GEORGII IV. REGIS.

****

CAP. XLV.

An Act to amend and to make perpetual, and to extend to the whole of the United Kingdom, certain Provisions contained in several Acts for regulating the Rectification, compounding, dealing in, or retailing of Spirits, and for preventing private Distillation, in *Scotland*; and to provide for the Payment of the Duty on Malt used in making of Spirits from Malt only.

[15th *July* 1828.]

WHEREAS an Act was passed in the Third Year of the Reign of His present Majesty, intituled *An Act to grant certain Duties in* Scotland *upon Wash and Spirits made from Corn or Grain, and upon Licences for making and keeping of Stills, and to regulate the Distillation of such Spirits for Home Consumption, and for better preventing private Distillation in* Scotland, *until the Tenth Day of* November *One thousand eight hundred and twenty-four*: And whereas by an Act passed in the Fourth Year of the Reign of His present Majesty, intituled *An Act to grant certain Duties of Excise upon Spirits distilled from Corn or Grain in* Scotland *and* Ireland, *and upon Licences of 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*, so much of the said herein-before

3 G. 4. c. 52.

4 G. 4. c. 94.

before recited Act of the Third Year of His present Majesty's Reign, and of several other Acts recited in the last-mentioned Act, as related, amongst other Things, to the making or distilling of Spirits in *Scotland* and *Ireland*, was repealed; but the several Clauses, Rules, Regulations, or Provisions, Fines, Penalties, or Forfeitures, in the said Acts contained, relating to the rectifying and compounding of Spirits, or to the Rectifiers or Compounders thereof, in *Scotland* or *Ireland*, or relating to Dealers in or Retailers of Spirits, were left unrepealed: And whereas an Act was passed in the Sixth Year of the
6 G. 4. c. 80. His present Majesty, intituled *An Act to repeal the Duties payable in respect of Spirits distilled in* England, *and of Licences for distilling, rectifying, or compounding such Spirits, and for the Sale of Spirits, and to impose other Duties in lieu thereof, and to provide other Regulations for the Collection of the said Duties, and for the Sale of Spirits, and for the warehousing of such Spirits, without Payment of Duty, for Exportation:* And whereas by another Act passed in the Sixth Year of the
6 G. 4. c. 81. Reign of His present Majesty, 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,* all the several Duties then payable on Excise Licences were thereby repealed, and other Duties were thereon imposed in lieu thereof: And whereas so much of the said first-recited Act of the Third Year of His said Majesty as was not repealed as aforesaid has, by Two Acts passed in the Fifth and Seventh Years of His Majesty, been further continued and remains in force until the Fifth Day of *July* One thousand eight hundred and twenty-eight: And whereas it is expedient that so much of the first-recited Act of the Sixth Year aforesaid, and the several Regulations, Provisions, Penalties, and Forfeitures therein contained, as respect or relate to the Rectification and compounding of Spirits, and to the Rectifiers and Compounders of and Dealers in and Retailers of Spirits, should be extended to *Scotland* and *Ireland*, and to establish the same in and throughout the United Kingdom; and that the herein-before recited Act of the Third Year aforesaid, so far as the same remains in force, should be continued for a limited Time; and that so much of the several Enactments and Provisions of the said Act of the said Third Year as relate to the Prevention of private Distillation in *Scotland* should be made perpetual; and that so much of the said several Enactments and Provisions of the said Act as relate to the Rectification and compounding of Spirits, and to the Rectifiers and Compounders of Spirits, as are herein-after mentioned, should also be made perpetual, and should be extended to the whole of the United Kingdom: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-eight, so much and such Part of the said herein-before recited Act of the Sixth Year aforesaid, intituled *An Act to repeal the Duties payable in respect of Spirits distilled in* England, *and of Licences for distilling, rectifying, or compounding such Spirits, and for the Sale of Spirits, and to impose other Duties in lieu thereof, and to provide other Regulations for the Collection of the said Duties, and for the Sale of Spirits, and for the warehousing*

After 10th Oct. 1828, so much of recited Act 6 G. 4. c. 80. as relates to Rectifiers and Dealers, &c. in Spirits, extended to Scotland and Ireland.

warehousing of such Spirits, without Payment of Duty, of Exportation, and of the several Enactments, Regulations, Provisions, Penalties, and Forfeitures in the said Act contained, as are in force in respect of or in relation to the Rectification and compounding of Spirits, and to the Rectifiers and Compounders of, and to the Dealers in and Retailers of Spirits, except as to the Amount of Licence Duties payable by such Traders respectively, shall extend and be applied to, and shall be established, observed, executed, and put in force in and throughout *Scotland* and *Ireland* respectively, and in and throughout the United Kingdom of *Great Britain* and *Ireland*, in such and the like Manner to all Intents and Purposes as if the said recited Act had in such respects been originally extended to the whole of the United Kingdom; any thing in the said Act, or in any other Act or Acts, to the contrary thereof in anywise notwithstanding.

So much of 3 G. 4. c. 52. as is in force continued until Oct. 1828, after that Day the Regulations respecting private Distillation in Scotland made perpetual; and so much as relates to Rectifiers, &c. as is not repugnant to 6 G. 4. c. 80. made perpetual, and extended throughout the United Kingdom.

II. And be it further enacted, That so much of the herein-before recited Act of the Third Year of His Majesty as shall be in force at the Time of the passing of this Act shall be and the same is hereby continued and shall be and remain in full Force until the Tenth Day of *October* One thousand eight hundred and twenty-eight; and that from and after the said Tenth Day of *October* One thousand eight hundred and twenty-eight, so much of the said Act of the said Third Year, and the several Regulations, Provisions, Penalties, and Forfeitures therein contained, as relate to the Prevention of private Distillation in *Scotland*, shall be and the same is and are hereby made perpetual; and that so much of the said Act as shall be in force as aforesaid, relating to the rectifying and compounding, and to the Rectifiers and Compounders of Spirits, not inconsistent with or repugnant to any of the Provisions of the said first-recited Act of the Sixth Year aforesaid, shall be and the same is and are hereby made perpetual, and shall be and the same are hereby extended and applied to, and shall be established, observed, executed, and put in force in and throughout *England* and *Ireland*, and in and throughout the United Kingdom of *Great Britain* and *Ireland*, in the same Manner to all Intents and Purposes as if the said Act of the said Third Year had in such respects been originally extended to the whole of the United Kingdom; any thing in the said Act, or in any other Act or Acts, to the contrary thereof in anywise notwithstanding.

After 10th Oct. 1828, so much of former Acts relating to Rectifiers and Dealers, &c. in Scotland and Ireland, as are expressly provided for by 6 G. 4. c. 80. and 3 G. 4. c. 52. repealed.

III. And be it further enacted, That from and after the said Tenth Day of *October* One thousand eight hundred and twenty-eight, so much and such Parts only of any Act or Acts in force in *Scotland* and *Ireland* respectively, as relate to the Rectification or compounding of Spirits, and to the Rectifiers and Compounders of and Dealers in and Retailers of Spirits, and to the several Matters and Things expressly provided for by the said Acts of the Sixth Year and Third Year aforesaid, hereby extended to and established in and throughout the United Kingdom as aforesaid, and as are inconsistent with or repugnant thereto, but not otherwise, shall be and are hereby repealed, save and except so far as the said Acts or any of them repeal or repeals any former Act, or any Part or Parts of any former Act, and except also so far as the said Acts or any of them relate or relates to the charging, recovering, suing for, levying, paying, accounting

accounting for, allowing, or mitigating of any Duty, or any Arrear or Part thereof, or of any Penalty or Forfeiture for any Offence against the said Acts repealed, or any of them, which shall have been or shall be committed on or before the said Tenth Day of *October* aforesaid, all which Suits or other Proceedings, Matters, or Things, shall or may be had or 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 nothing herein contained shall extend or be construed to extend in any Manner to alter or affect an Act passed in the last Session of Parliament, for consolidating and amending the Laws relating to the Collection and Management of the Revenue of Excise throughout *Great Britain* and *Ireland*.

Not to alter or affect 7 & 8 G. 4. c. 53.

Duty on Malt to be paid within Fourteen Days after Entry made.

IV. And whereas by an Act passed in the last Session of Parliament, intituled *An Act to consolidate and amend certain Laws relating to the Revenue of Excise on Malt made in the United Kingdom, and for amending the Laws relating to Brewers in* Ireland, *and to the Allowance in respect of the Malt Duty on Spirits made in* Scotland *and* Ireland *from Malt only*, it is enacted, that every Maltster or Maker of Malt shall, within the Space of Fourteen Days next after he or she shall have or ought to have made such Entry as in the said recited Act is mentioned, pay and clear off all the Duties which shall have been charged upon and which shall remain unpaid by such Maltster or Maker of Malt, for or in respect of any Malt by him or her made, unless such Maltster or Maker of Malt shall have given Bond as in the said recited Act is mentioned: And whereas it is expedient to amend the said Act as herein-after mentioned; be it enacted, That from and after the passing of this Act all Duty charged upon or in respect of any Malt which shall be made to be used and consumed only by Distillers or Makers of Low Wines or Spirits, in *Scotland* or *Ireland*, in distilling Low Wines or Spirits made from Malt only, shall be paid and cleared off by the Maltster or Maker of such Malt within the Space of Fourteen Days next after such Maltster or Maker of Malt shall have or ought to have made such Entry as in the said recited Act is mentioned, whether any Bond or Security for the Payment of such Duties by such Maltster or Maker of Malt shall or shall not have been given, pursuant to the said recited Act, on pain that every such Maltster or Maker of Malt shall forfeit double the Amount or Sum of such Duties so neglected or refused to be paid within the said Space of Fourteen Days; any thing in the said recited Act to the contrary in anywise notwithstanding.

Act may be altered this Session.

V. And be it further enacted, That this Act, or any of the Provisions thereof, may be amended, altered, or repealed by any Act or Acts to be passed in this present Session of Parliament.

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