

ANNO DECIMO

VICTORIÆ REGINÆ.

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CAP. VI.

An Act to further encourage the Distillation of Spirits from Sugar in the United Kingdom.

[23d *February* 1847.]

WHEREAS an Act was passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, 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,* in which Act certain Clauses, Provisions, and Regulations are contained relating to the Distillation of Spirits from Sugar, which Clauses, Provisions, and Regulations apply only to *England* under the said Act; but by the same Act any licensed Distiller in *Scotland* or *Ireland* may distil Spirits from Sugar only, under the like Rules and Regulations as are contained in a certain Act passed in the Fourth Year of the Reign of His said Majesty, intituled *An Act to grant 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* 6 G. 4. c. 80. 4 G. 4. c. 94.

Duty, except as in the said first-recited Act is in that Behalf enacted: And whereas it is advisable further to encourage the Distillation of Spirits from Sugar in the United Kingdom: Be it therefore enacted by the Queen'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,

Certain Provisions, &c. of 6 G. 4. c. 80. respecting the Distillation of Spirits from Sugar, which apply to England only, extended to Scotland and Ireland.

That from and after the passing of this Act the several Clauses, Provisions, and Regulations, and the Penalties and Forfeitures therein contained, in the said first-recited Act, which relate to the Distillation of Spirits from Sugar, and apply to *England* only, shall extend and be applied to the Distillation of Spirits from Sugar in *Scotland* and *Ireland*, 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 first-recited Act had in such respects been originally extended to the United Kingdom, any thing in the said Act or any other Act or Acts to the contrary in anywise notwithstanding: Provided always, that nothing in this Act shall be deemed or construed to repeal or alter the Clause, Provision, and Regulation in the said Act of the Sixth Year aforesaid respecting licensed Distillers in *Scotland* or *Ireland* distilling Spirits from Sugar only, which shall be and continue in force in and throughout *Scotland* and *Ireland* respectively.

Nothing to alter Provision as to distilling Spirits from Sugar only in Scotland or Ireland.

No Sugar to be received by Distillers except from the Customs Warehouse, and in same State as when cleared on Payment of Duty.

Such Sugar to be accompanied with a Certificate from the proper Officer of Customs.

II. And be it enacted, That no Distiller of Spirits using Sugar for the Distillation of Spirits shall receive into his Custody or Possession any such Sugar except from the Warehouse in which the same was warehoused under the Laws and Regulations of the Customs, and in the same State and the same Hogsheads, Casks, Bags, or Packages, with the same Marks and Numbers thereon, in which the same was cleared and delivered from such Warehouse on Payment of the Duty; and all such Sugar shall be accompanied with a Certificate from the proper Officer of Customs, setting forth the Name of the Warehouse or Place from which the Sugar has been removed, and the Name of the Distillery and Distiller where and to whom the same is to be carried, and the Kind or Quality of such Sugar, and the Number of Hogsheads, Casks, Bags, and Packages in which the same is contained, together with the Marks and Numbers thereon respectively, with the Tare and Net Weight of each, and the Amount and Rate of Duty paid on such Sugar, together with the Date of such Payment; and every Distiller who receives into his Custody or Possession any Sugar for the Distillation of Spirits, except as aforesaid, or without the same being accompanied with such Certificate as aforesaid, shall for every such Offence forfeit the Sum of Two hundred Pounds, and all such Sugar shall be forfeited.

Distiller using Sugar to provide a secure Storehouse at his Distillery, to be approved of by the Commissioners of Excise.

III. And be it enacted, That every Distiller intending to use Sugar in the Distillation of Spirits shall provide and keep a convenient and secure Storehouse or Room at his Distillery, which shall have sufficient Light, and shall be dry, and approved of by the Commissioners of Excise, for the Purpose of depositing, storing, and securing therein all Sugar received by him for the Distillation of Spirits; and such Storehouse or Room, when so approved of, shall be specially

entered

missioners of Excise, in which all Sugar received by him shall be deposited, and secured under Lock of the proper Officer.

entered by such Distiller for the Purpose aforesaid, and the proper Collector or Supervisor of the District shall provide and affix proper Locks and Fastenings thereto, at the Expence of such Distiller, who may, if he please, affix other Locks and Fastenings thereto, the Keys of which last-mentioned Locks may be kept by him; and no such Storehouse or Room shall have more than One Door or Means of Entrance or Outlet, to be under such Locks and Fastenings as aforesaid; and in such Storehouse or Room every such Distiller shall keep all Sugar received by him as aforesaid, to be deposited therein in the Presence of an Officer of Excise, and on such Notice as after mentioned; and no such Sugar shall be delivered or removed out of any such Storehouse or Room except in the Presence of an Officer of Excise, and on such Notice as after mentioned, and except for the Purpose of being conveyed immediately to the Mash Tun, to be there dissolved and used in the Manufacture of Spirits; and if any such Distiller refuses or neglects to provide and keep such Storehouse or Room, or to make Entry thereof as aforesaid, or refuses or neglects to pay for any Lock, Key, or Fastening for securing the same, provided and fixed by such Collector or Supervisor as aforesaid, or obtains Admission or Entrance thereto, or has the Means of so doing, or deposits any Sugar therein or removes any Sugar therefrom, except in the Presence of and upon due Notice to the proper Officer of Excise, and except for such Purpose as aforesaid, every such Distiller shall for every such Offence forfeit the Sum of Two hundred Pounds, and all Sugar deposited or removed contrary thereto shall be forfeited.

No Sugar to be removed out of such Storehouse except in the Presence of an Officer of Excise.

Penalty.

Distiller, before receiving Sugar, to give Twelve Hours Notice to the Officer surveying his Distillery, and shall, on Attendance of the Officer, produce the Sugar in the same State as received, with the Certificate, and such Officer shall weigh, &c. all such Sugar, and, when satisfied, permit the same to be deposited in the Storehouse.

IV. And be it enacted, That every Distiller using Sugar for the Distillation of Spirits shall, before receiving any such Sugar, give Twelve Hours Notice in Writing to the Officer surveying his Distillery of the Time of Arrival of such Sugar; and every such Distiller shall, on the Attendance of the Officer on such Notice, produce to him all the Sugar received by him, in the same State and in the same Hogsheads, Casks, Bags, or Packages, with the same Marks and Numbers thereon, as the same were cleared and delivered from the Customs Warehouse on Payment of Duty; and such Distiller shall at the same Time deliver up to such Officer the Certificate which accompanied such Sugar; and such Officer, after due Examination thereof, shall weigh and take account of all such Sugar, and on being satisfied therewith shall permit and suffer such Distiller to deposit the same in the locked-up Storehouse or Room before mentioned; and if any such Distiller receiving any such Sugar fails to give such Notice or produce such Sugar, or deliver up such Certificate as aforesaid, or makes any Alteration in the Quantity or Quality of such Sugar, or in the Hogsheads, Casks, Bags, or Packages containing the same, or in the Marks or Numbers thereon, from what the same respectively were when such Sugar was cleared and delivered from the Customs Warehouse, and before such Officer as aforesaid has weighed and taken an Account of the same, and deposited the same in the Storehouse or Room as aforesaid, every such Distiller so offending shall forfeit the Sum of Two hundred Pounds, and all such Sugar shall be forfeited.

V. And

Six Hours Notice to be given to the Officer by the Distiller before removing Sugar from the Storehouse to the Mash Tun.

V. And be it enacted, That when any Distiller using Sugar in the Distillation of Spirits is desirous of taking or removing any Sugar out of such Storehouse or Room as aforesaid, for the Purpose of the same being conveyed to the Mash Tun, to be there dissolved and used in the Manufacture of Spirits, such Distiller shall give Six Hours Notice in Writing to the Officer surveying his Distillery of the Time when and the Quantity of Sugar which he is desirous of removing as aforesaid; and every such Officer receiving such Notice shall attend in pursuance thereof at the Time therein mentioned, and shall unlock the Storehouse or Room from which such Sugar is to be removed, and shall see weighed out therefrom the Quantity of Sugar expressed in such Notice, and all such Sugar shall then be conveyed by the Distiller directly from such Storehouse or Room to the Mash Tun in the Distillery of such Distiller, to be there dissolved and used in the Manufacture of Spirits, or shall forthwith be deposited again by such Distiller in Store, under the Lock of the Officer, until the same is again removed on Notice as aforesaid; and if any such Distiller removing any Sugar as aforesaid does not convey the same directly from the Storehouse or Room to the Mash Tun, and there dissolve and use the same in the Manufacture of Spirits, or does not forthwith deposit and store the same again under the Lock of the Officer, or removes or disposes of the same otherwise than as aforesaid, every such Distiller so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds; and all Sugar so removed which is not conveyed, dissolved, and used or again deposited in Store as aforesaid, and all Sugar which is found deposited in any other Place in the Distillery, or in any Premises adjoining thereto, except the Storehouse or Room or Mash Tun aforesaid, shall be forfeited.

Distiller not conveying the Sugar direct from the Storehouse to the Mash Tun liable to a Penalty of 200*l.* and Forfeiture of the Sugar.

Officer of Excise to keep an accurate Account of Sugar in Stock in the Storehouse, &c. of Distiller.

VI. And be it enacted, That the proper Officer of Excise shall, in such Manner and at such Times as the Commissioners of Excise may direct, keep an accurate Account, by way of Debtor and Creditor, of the Sugar in Stock in the Storehouse or Room provided by every Distiller using Sugar in the Distillation of Spirits as aforesaid, and shall in such Account credit such Stock with the full Quantity of Sugar which is from Time to Time weighed by him, and deposited in such Storehouse or Room as aforesaid, and shall debit such Stock with the full Quantity of Sugar which is from Time to Time weighed by him and removed from such Storehouse or Room for the Purpose of the same being conveyed to the Mash Tun, to be there dissolved and used in the Distillation of Spirits; and if at any Time, upon striking a Balance on such Account, the Quantity of Sugar in such Storehouse or Room as aforesaid is found to exceed the Quantity which by the Stock Account kept by such Officer as aforesaid ought to be in such Storehouse or Room, every such Distiller shall be deemed and taken to have deposited Sugar therein without the same having been deposited in the Presence of and upon due Notice to the proper Officer of Excise, and all such Excess of Sugar shall be forfeited; and if the Quantity of Sugar in such Storehouse or Room as aforesaid is found to be less than the Quantity which by the Stock Account kept by such Officer as aforesaid ought to have been in such Storehouse or Room, every such Distiller shall be deemed and taken to have removed Sugar therefrom, without the same having been removed

Penalty on Distiller if, upon balancing Stock Account, it should be different to that kept by the Officer.

removed in the Presence of and upon due Notice to the proper Officer of Excise; and every such Distiller shall, over and above all other Penalties, forfeit double the Amount of Duty, at the highest Rate of Duty then chargeable on Sugar, upon the Quantity of Sugar so found deficient.

Distiller using Sugar in the Distillation of Spirits shall provide Scales and Weights, and assist the Officer in weighing and taking account of his Sugar.

VII. And be it enacted, That every Distiller using Sugar in the Distillation of Spirits, and providing such Storehouse or Room as aforesaid, shall keep sufficient and just Scales and Weights therein, and shall, when thereunto required by any Officer of Excise, arrange and place all Sugar deposited in such Storehouse or Room, so as to enable such Officer easily and conveniently to weigh and take an Account of the same; and when any Part of such Stock is contained in any Hogsheads, Casks, Bags, or Packages, the Content of which is not known or cannot be easily ascertained by the Officer, such Distiller shall, when so required as aforesaid, declare to such Officer the Kind and Quantity of Sugar contained therein; and such Distiller shall, by himself or his Servants, assist the Officer, as thereunto required, in weighing and taking an Account of all such Stock, and in weighing and taking an Account of all Sugar received and deposited in such Storehouse or Room as aforesaid, or removed therefrom for the Purpose of being conveyed to the Mash Tun; and if any such Distiller shall keep any false, unjust, or insufficient Scales and Weights, or shall by any Art, Device, or Contrivance prevent or impede such Officer from taking a just and true Account of such Stock or Commodities as aforesaid, he shall incur the Penalties and Forfeitures now in that respect imposed by the Laws of Excise in such Case made and provided; and if any such Distiller shall not arrange and place such Stock as aforesaid, or shall not declare to such Officer the Kind and Quantity of Sugar contained in any Hogshead, Cask, Bag, or Package as aforesaid, or shall not assist such Officer as aforesaid, he shall for each and every such last-mentioned Offences forfeit the Penalty of One hundred Pounds.

Allowance to Distiller on Spirits made from Sugar only, 12*s.* 10*d.* on every 11½ Gallons Proof Spirits.

VIII. And for encouraging the Use of Sugar in the Distillation of Spirits, be it enacted, That every Distiller who, under the Regulations of this Act, distils Spirits from Wort or Wash brewed or made from Sugar only, not being mixed with any other Materials whatever, shall, at the Close of every brewing and distilling Period, be entitled, under such Regulations, Provisoes, and Restrictions as after mentioned, to an Allowance of Twelve Shillings and Ten-pence for every Eleven Gallons and One Half of a Gallon of Proof Spirits in respect of which such Distiller has been charged with Duty during such Period, for and in respect of the Duty charged upon the Sugar deposited in such Storehouse or Room as aforesaid, and afterwards removed therefrom to be conveyed to the Mash Tun, and actually dissolved there, and used in making the Worts or Wash, from which the Spirits distilled during such Period, and charged with Duty, have been made.

Distiller who uses Sugar only, and claims the Allowance,

IX. And be it enacted, That every Distiller who uses Sugar only in the Distillation of Spirits, and claims the Allowance aforesaid, shall from Time to Time and at the End of every distilling Period, deliver to the proper Officer an Account in Writing of the Quantity

to deliver an Account of the Quantity of Sugar used;

of Sugar actually used in making Wort or Wash distilled during such Period, and such Officer shall thereupon transmit such Account, and at the same Time make a Return in Writing signed by such Officer to the Collector of Excise, specifying the Quantity of Sugar which appears by the Stock Account kept by such Officer of the Sugar in such Storehouse or Room as aforesaid to have been removed therefrom for the Purpose of being conveyed to the Mash Tun, to be used in the Distillation of Spirits during such Period, and of the Quantity of Proof Spirits with which such Distiller has been charged with Duty for or in respect of such Wort or Wash as aforesaid; and every such Distiller, or the principal Manager of his Distillery, shall make and subscribe a Declaration to the Truth of the Account so delivered by him as aforesaid, in the Form or to the Effect following:

and to make Declaration thereto.

'I *A.B.*, [Distiller, *or* principal Manager of the Distillery of *C.D.*, *as the Case may be*,] do solemnly declare, That within the brewing Period commencing on the Day of and ending on the Day of both inclusive, there were actually removed from my locked-up Storehouse or Room situate at Distillery, and conveyed to the Mash Tun at the said Distillery, the Quantity of Pounds Weight of Sugar, and no more, and that within the said Period there were actually dissolved and used in the Distillation of Spirits Pounds Weight of Sugar, and no more, and that all the Duties of Customs on the whole of the Sugar so dissolved and used were duly paid, and that no other Materials whatsoever were mixed therewith, or mashed or used in the said Distillery during the said Period, and that all the Spirits produced from such Sugar have been duly brought to Charge, and charged with Duty by the proper Officer.'

Penalty on making false Declaration.

And if such Declaration shall be defective or untrue in any Particular, the Distiller by whom or on whose Behalf such Declaration has been made shall forfeit the Sum of Two hundred Pounds.

The Collector, on receiving such Account and Declaration, to pay the Allowance; provided the Quantity of Sugar used be 112lbs. Weight for every 11½ Gallons of Spirits; but if less, then 12*s.* 10*d.* per Cwt. on the Quantity of Sugar actually removed.

X. And be it enacted, That the Collector of Excise who receives such Account and Declaration thereto, and the Return in Writing aforesaid, shall, on being satisfied therewith, pay or allow to such Distiller, in such Manner as the Commissioners of Excise may direct, a Sum after the Rate of Twelve Shillings and Ten-pence for every Eleven Gallons and One Half of a Gallon of Proof Spirits, in respect of which such Distiller has been charged with Duty during the Period comprised in such Accounts; provided it appears from the Return in Writing aforesaid that One Hundred and Twelve Pounds Weight Avoirdupois of Sugar have been removed from such Storehouse or Room to be conveyed to the Mash Tun for every Eleven Gallons and One Half of a Gallon of Proof Spirits charged with Duty in such Period; but if it appear by such Return in Writing that a less Quantity than One Hundred and Twelve Pounds Weight Avoirdupois of Sugar for every Eleven Gallons and One Half of a Gallon of Proof Spirits charged with Duty during such Period has been removed as aforesaid, such Collector shall pay or allow such Distiller as aforesaid a Sum after the Rate of Twelve Shillings and Ten-pence for every Hundred Weight only of the Quantity of Sugar actually

actually removed, as appears by such Return in Writing as aforesaid: Provided also, that in case any such Distiller has been charged with or owes any Duty or Duties, or is liable to the Payment of any Penalty or Penalties adjudged against such Distiller for any Offence against this Act, or any other Act relating to the Revenue of Excise, such Collector may from Time to Time apply the Amount of every such Allowance, or a sufficient Part thereof, in Satisfaction of such Duty or Duties, Penalty or Penalties, or any of them.

If the Distiller owes Duties or Penalties, the same may be deducted from the Allowance.

XI. And be it enacted, That the Clauses, Enactments, Powers, Authorities, Rules, Regulations, Fines, Penalties, and Forfeitures in the said first-recited Act of the Sixth Year of the Reign of His late Majesty King *George* the Fourth shall, so far as the same are not contrary to the Regulations of this Act, extend and apply, and be deemed and construed to extend and apply, as far as the same are applicable, to the Distillation of Spirits from Sugar only under this Act in *England*, as fully and in such and the like Manner as if the said first-recited Act had in such respects been Part of this Act; and all Duties now by Law imposed for or upon Spirits distilled in *England* shall be charged, levied, collected, and paid for and upon Spirits distilled in *England* under this Act and the said first-recited Act, at the same Rates and in like Manner as such Duties are now by Law imposed for and upon Spirits distilled in *England;* and all Clauses, Enactments, Powers, Authorities, Rules, Regulations, Fines, Penalties, and Forfeitures in the said second-recited Act of the Fourth Year of the Reign of His said Majesty shall, so far as the same are not contrary to the Regulations of this Act, extend and apply, and be deemed and construed to extend and apply, as far as the same are applicable, to the Distillation of Spirits from Sugar only under this Act in *Scotland* and *Ireland* respectively, as fully and in such and the like Manner as if the said second-recited Act had in such respects as last aforesaid respectively been Part of this Act; and all Duties as the same are now respectively by Law imposed for and upon Spirits distilled in *Scotland* and *Ireland* respectively, or for and upon such Spirits respectively on Removal to *England*, or on Removal from *Ireland* to *Scotland*, shall be charged, levied, collected, and paid for and upon Spirits distilled in *Scotland* and *Ireland* respectively under this Act and the said second-recited Act at the same Rates respectively, and in like Manner, as such Duties respectively are now by Law imposed for and upon Spirits distilled in *Scotland* and *Ireland* respectively, and for and upon such Spirits respectively on Removal to *England*, or on Removal from *Ireland* to *Scotland;* and all Penalties and Forfeitures by this Act imposed shall be sued for, mitigated, recovered, distributed, and applied as any Penalties and Forfeitures under the Laws of Excise.

So much of Regulations, &c. of 6 G. 4. c. 80. shall be applied to this Act as respects the Distillation of Spirits from Sugar in England.

So much of Regulations, &c. of 4 G. 4. c. 94. shall be applied to this Act as respects the Distillation of Spirits from Sugar in Scotland and Ireland.

XII. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

Act may be amended, &c.

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