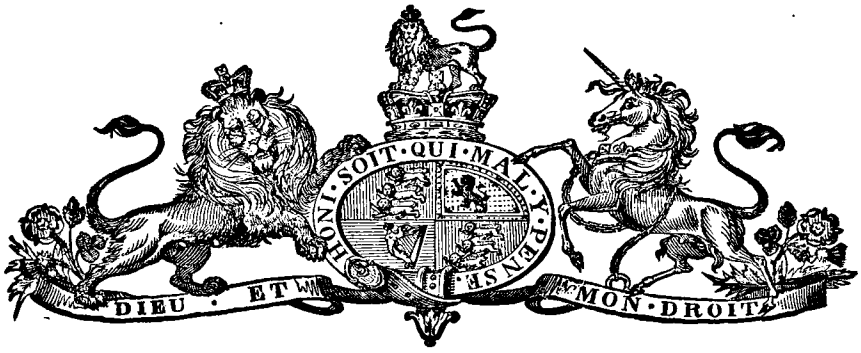


ANNO UNDECIMO & DUODECIMO

VICTORIÆ REGINÆ.

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CAP. C.

An Act to permit the Distillation of Spirits from Sugar, Molasses, and Treacle in the United Kingdom. [4th *September* 1848.]

WHEREAS an Act was passed in the Tenth Year of the Reign of Her Majesty, intituled *An Act to further encourage the Distillation of Spirits from Sugar in the United Kingdom;* and in an Act passed in the Fourth Year of the Reign of His late Majesty King *George* the Fourth, 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 Duty*, it is enacted, "that it shall not be lawful for any "Distiller in *Scotland* or *Ireland* licensed under this Act to make or "brew any Wort or Wash or to make or distil any Spirits from "Sugar, or from any Materials other than Malt, Corn, or Grain, or "any Mixture thereof; and if any such Distiller shall make or brew "any Wort or Wash or shall make or distil any Spirits from Sugar, "or from any Materials other than Malt, Corn, or Grain, or some "Mixture thereof, such Distiller shall forfeit the Sum of Two hun-"dred Pounds, and all such Wort, Wash, and Spirits shall be forfeited, "and may be seized by any Officer of Excise;" and in another Act

10 & 11 Vict. c. 6.

4 G. 4. c. 94.

passed in the Sixth Year of the Reign of His said late Majesty,
6 G. 4. c. 80. 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,* there are enacted the following Clauses, Provisions, and Regulations: "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;" and further, "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 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;" provided "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 re-commence "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 com-

"mencing

" mencing 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 re- " commence to use Sugar or Potatoes only;" and further, " 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, " anything in any other Act or Acts of Parliament to the contrary " notwithstanding; provided always, that whenever Sugar or Pota- " toes 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:" And whereas it is expedient to repeal the said Act of the Tenth Year of the Reign aforesaid, and so much of the said Acts of the Fourth and of the Sixth Years of the Reign aforesaid as are before recited, and to permit the Distillation of Spirits from Sugar, Molasses, and Treacle in the United Kingdom, under the Regulations after mentioned: 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, That from and after the passing of this Act the said Act of the Tenth Year of the Reign aforesaid, and so much of the said Acts of the Fourth and of the Sixth Years of the Reign aforesaid as are before recited, shall be and the same are hereby repealed, save and except as to any Allowance granted by the said Act of the Tenth Year aforesaid, and payable for or in respect of any Spirits distilled before the passing of this Act, and save and except as to any Penalty or Forfeiture before then incurred under the said Act of the Tenth Year aforesaid, or under any of the Clauses of the said Acts of the Fourth and of the Sixth Years aforesaid, before recited.

Repeal of first-recited Act and of Part of the Two last-recited Acts.

II. And be it enacted, That every Licensed Distiller in *England* may make or brew Worts or Wash and may distil Spirits from Sugar only, or from Potatoes only, or from Molasses only, or from the Extract

Licensed Distillers may distil from Sugar

only, or from Potatoes only, or from Molasses only, or from Treacle, or from any of these Materials and Malt or Grain mixed.

Extract or Preparation from Sugar or Molasses commonly known or called by the Name of Treacle, or from any Mixture of Sugar, Molasses, and Treacle, or of any Two of them, or from any Mixture of Sugar, Molasses, and Treacle, or any of them, and Malt or Grain, under the Provisions of this Act and of the said Act of the Sixth Year aforesaid (so far as the same is not hereby repealed), and under and subject to the Duties and Regulations, Penalties and Forfeitures, now by Law imposed for and in respect of Spirits distilled in *England*; and every Licensed Distiller in *Scotland* or *Ireland* may make or brew Worts or Wash and may distil Spirits from any of the Materials aforesaid, or from any Mixture of the Materials, as before specified, under the Provisions of this Act and of the said Act of the Fourth Year aforesaid (so far as the same is not hereby repealed), and under and subject to the respective Duties and Regulations, Penalties and Forfeitures, now by Law imposed for and in respect of Spirits distilled in *Scotland* and *Ireland* respectively.

Charge on annual Account when Sugar only is used, and when Sugar mixed with Grain, &c. is used in the brewing the Worts.

III. Provided always, and be it enacted, That in the annual Account on which a Charge of Duty may be made on every such Distiller, by the said Acts of the Fourth and Sixth Years of the Reign of His said Majesty King *George* the Fourth, when the Spirits are distilled from Sugar only, he shall be chargeable and charged with Duty after the Rate or Proportion of One Gallon of Proof Spirits for and in respect of every One hundred Gallons of the Worts or Wash attenuated during the Period of such annual Account for every Four Degrees of the Gravity specified in the Notice or Notices given by such Distiller of the Gravity of the Worts intended to be made by him during such Period in his Distillery; and when the Spirits are distilled from Sugar and any Mixture of such Materials, as before specified, he shall be chargeable and charged with Duty after the Rate or Proportion aforesaid for and in respect of the Worts made from Sugar, and for and after the Rate or Proportion of One Gallon of Proof Spirits for and in respect of every One hundred Gallons of the Worts or Wash attenuated during the Period of such annual Account for every Five Degrees of the Gravity specified in such Notice or Notices as aforesaid for and in respect of the Worts made from Grain, Molasses, and Treacle; and for the Purpose of ascertaining what Proportion of the whole Worts made during the Period comprised in such annual Account has been made from Sugar, and what from Grain, Molasses, and Treacle, it shall be calculated that the Quantity of Sugar necessary to make One Gallon of Worts at the Gravity specified in such Notice is the Quantity in Pounds Weight Avoirdupois of solid Extract *per* Imperial Gallon as indicated by the Saccharometer and such Tables as are approved of by the Commissioners of Excise for that Purpose, with Five *per Centum* added for Moisture and Impurities in the Sugar to such indicated Weight, and the total Number of Gallons of Worts made from Sugar shall be so calculated from the Quantity of Sugar removed from the Store-room in the Presence of the proper Officer to the Mash Tun or other Vessel, as in this Act after mentioned, and actually used in brewing or making the Worts distilled during the Period of such annual Account, and such Quantity of Worts being deducted from

from the whole Quantity of Worts made during the Period comprised in such annual Account, the Residue shall be deemed and taken to have been made from Grain, Molasses, and Treacle.

Distiller not to distil from other Materials than Malt and Grain, except as provided by this Act and 2 & 3 W. 4. c. 74.

IV. And be it enacted, That, except as provided by this Act, and by an Act of the Second and Third Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to permit the Distillation of Spirits from Mangel Wurzel*, it shall not be lawful for any Licensed Distiller in *England*, *Scotland*, or *Ireland* to make or brew any Worts or Wash or to distil any Spirits from any other Materials whatsoever than Malt, Corn, or Grain, or some Mixture thereof; and if any Licensed Distiller in *England*, *Scotland*, or *Ireland* makes or brews any Worts or Wash or distils any Spirits otherwise than as aforesaid he shall incur the Penalty of Two hundred Pounds, and all such Materials, Worts, Wash, and Spirits shall be forfeited.

Notice to be given by the Distiller of his Intention to use Sugar, &c.

V. And be it enacted, That every Distiller who is desirous of distilling Spirits from Worts or Wash made or brewed from any of the Materials as aforesaid, or from any Mixture of the Materials, as before specified, under the Provisions of this Act, shall, Six Days before he commences to brew any such Worts or Wash, give Notice in Writing to the proper Officer surveying his Distillery of his Intention so to do, specifying in such Notice which of the particular Materials aforesaid, or what Mixture of the Materials, as before specified, he intends to use, and that the same are not mixed with any other Materials whatever; and if at any Time after such Notice has taken effect any other Materials for Distillation than according to such Notice are used in the Distillery of such Distiller, or are found in any Place in or about such Distillery, other than the Rooms or Places entered for keeping such Materials, then and in every such Case such Distiller shall incur the Penalty of Two hundred Pounds, and all Materials found contrary hereto shall be forfeited.

Distiller may change his Materials, on Notice.

VI. Provided always, and be it enacted, That if any Distiller who has given any such Notice as aforesaid is desirous of commencing or recommencing to use any other of the Materials aforesaid, or any other of the Mixtures of Materials in this Act before specified, and other than as mentioned in the Notice by him before given, such Distiller may do so at any Time (such Time being at the Close of a distilling Period, and at least Seven Days distant from the Time when such Distiller began to use such Materials under the Notice last given by him), on giving Six Days previous Notice in Writing to the proper Officer of his Intention so to do.

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

VII. And be it enacted, That no Distiller of Spirits using Sugar or Molasses for the Distillation of Spirits shall receive into his Custody or Possession any such Sugar or Molasses except from the Warehouse in which the same was warehoused under the Laws and Regulations of the Customs, and in the same State, and in the same Hogsheads, Puncheons, 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 or

Duty, the same to be accompanied with a Certificate from the proper Officer of Customs.

Molasses 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 or Molasses is 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 or Molasses, and the Number of Hogsheads, Puncheons, 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 or Molasses, together with the Date of such Payment; and every Distiller who receives into his Custody or Possession any Sugar or Molasses except as aforesaid, or without the same being accompanied with such Certificate as aforesaid, shall for every such Offence incur the Penalty of Two hundred Pounds, and all such Sugar or Molasses shall be forfeited.

No Treacle to be received by Distillers except from the Refiner or Manufacturer, and in the same State and Packages as when first packed, and unless accompanied with Certificate from the Refiner or Manufacturer.

VIII. And be it enacted, That no Distiller of Spirits using Treacle as aforesaid for the Distillation of Spirits shall receive into his Custody or Possession any such Treacle except from the Warehouse of the Sugar Refiner or Manufacturer of such Treacle from Sugar or Molasses, and in the same State, and in the same Hogsheads, Puncheons, or Casks, (none of them being less than of the Content of Fifty Gallons,) with the same Marks and Numbers thereon, in which the same was first prepared and packed in Warehouse; and all such Treacle shall be accompanied with a Certificate from the Sugar Refiner or Manufacturer by whom the same was made or prepared, setting forth the Name of the Warehouse or Place where such Treacle was made and from which the same was removed, and the Name of the Distillery and Distiller where and to whom the same is to be carried, and the Number of Hogsheads, Puncheons, and Casks, not being less than aforesaid, in which the same is contained, together with the Marks and Numbers thereon respectively, with the Tare and Net Weight of each; and every Distiller who receives into his Custody or Possession any Treacle except as aforesaid, or without the same being accompanied with such Certificate as aforesaid, shall for every such Offence incur the Penalty of Two hundred Pounds, and all such Treacle shall be forfeited.

Distiller using Sugar, Molasses, or Treacle to provide Storehouses at his Distillery, to be approved of, in which all Sugar, Molasses, or Treacle received by him shall be deposited, and secured under Lock of the proper Officer.

IX. And be it enacted, That every Distiller intending to use Sugar or Molasses or Treacle, as aforesaid, in the Distillation of Spirits, shall provide and keep a separate and convenient and secure Storehouse or Room for each (if so required by the Commissioners of Excise) at his Distillery, which has sufficient Light, and is approved of by the Commissioners of Excise, for the Purpose of depositing, storing, and securing therein respectively the Sugar, Molasses, or Treacle received by him for the Distillation of Spirits, and every such Storehouse or Room, when so approved of, shall be specially 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 Expense of such Distiller, who may, if he please, affix other Locks and Fastenings thereto, the Keys of which last-mentioned Locks he may keep; and in such separate Storehouse or Room every such Distiller shall keep all Sugar, Molasses, or Treacle received by him as aforesaid, to be deposited therein in the Presence of

of an Officer of Excise, and on such Notice as after mentioned; and no such Sugar, Molasses, or Treacle 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 or to such other Vessel as with the Approbation of the Commissioners of Excise is entered for that Purpose, to be there immediately dissolved and used in the Manufacture of Spirits; and if any such Distiller refuses or neglects to provide and keep any 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 into any such Storehouse or Room, or has the Means of so doing, or deposits any Sugar, Molasses, or Treacle therein, or removes any Sugar, Molasses, or Treacle therefrom, except in the Presence of and upon due Notice to the proper Officer of Excise, and except for such Purpose as aforesaid, or does not deposit in a separate and secure Storehouse or Room as aforesaid all Sugar, Molasses, or Treacle received by him, every such Distiller shall for every such Offence incur the Penalty of Two hundred Pounds, and all Sugar, Molasses, and Treacle deposited or removed contrary hereto shall be forfeited.

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

Penalty.

X. And be it enacted, That every Distiller using Sugar, Molasses, or Treacle, as aforesaid, for the Distillation of Spirits, shall, before receiving any such Sugar, Molasses, or Treacle, give Twelve Hours previous Notice in Writing to the Officer surveying his Distillery of the Time of Arrival of such Sugar, Molasses, or Treacle; and every such Distiller shall, on the Attendance of the Officer on such Notice, produce to him all the Sugar, Molasses, or Treacle, as the same have been respectively received by him, in the same State, and in the same Hogsheads, Puncheons, Casks, Bags, or Packages, with the same Marks and Numbers thereon, as the same was cleared and delivered from the Customs Warehouse on Payment of Duty, if Sugar or Molasses, (or as the same was prepared and packed in the Warehouse of the Sugar Refiner or Manufacturer thereof if the same be Treacle,) and such Distiller shall at the same Time deliver up to such Officer the Certificate which accompanied such Sugar, Molasses, or Treacle, and, on being required by the Officer, such Distiller shall weigh or cause to be weighed and shall give the Officer all necessary Assistance in taking Account of all such Sugar, Molasses, and Treacle, in such Manner as the Commissioners of Excise may direct; and such Officer, after due Examination, and on being satisfied therewith, shall permit and suffer such Distiller to deposit the same in a separate locked-up Storehouse or Room, as before mentioned; and if any such Distiller receives any such Sugar, Molasses, or Treacle without having given such Notice, or fails to produce such Sugar, Molasses, or Treacle, or to deliver up such Certificate as aforesaid, or makes any Alteration in the Quantity or Quality of such Sugar, Molasses, or Treacle, or in the Hogsheads, Puncheons, Casks, Bags, or Packages containing the same, or in the Marks or Numbers thereon, from that which the same respectively were when such Sugar or Molasses was cleared and delivered from the Customs Warehouse, or when such Treacle was prepared

Distiller to give Twelve Hours Notice of receiving Sugar, &c., and produce the same in the same State, with the Certificate to be deposited in the Storehouse.

prepared and packed in the Warehouse of the Sugar Refiner or Manufacturer thereof, and before such Officer as aforesaid has seen such Sugar, Molasses, or Treacle weighed or taken account of and deposited as aforesaid, every such Distiller so offending shall incur the Penalty of Two hundred Pounds, and all such Sugar, Molasses, and Treacle shall be forfeited.

Six Hours Notice before removing from the Storehouse to the Mash Tun.

XI. And be it enacted, That when any Distiller using Sugar, Molasses, or Treacle as aforesaid, in the Distillation of Spirits, is desirous of taking or removing any Sugar, Molasses, or Treacle out of such Storehouse or Room as aforesaid, for the Purpose of the same being conveyed to the Mash Tun, or to such other Vessel as, with the Approbation of the Commissioners of Excise, is entered for that Purpose, to be there dissolved and used in the Manufacture of Spirits, such Distiller shall give Six Hours previous Notice in Writing to the Officer surveying the Distillery of the Time when and the Quantity of Sugar, Molasses, or Treacle 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, Molasses, or Treacle is to be removed, and shall see weighed out therefrom the Quantity of Sugar, Molasses, or Treacle expressed in such Notice, or such Part thereof as the Distiller may desire; and all such Sugar, Molasses, or Treacle shall be delivered from such Storehouse or Room in the original Package only; and all such Sugar, Molasses, or Treacle shall then be conveyed by the Distiller directly from such Storehouse or Room to the Mash Tun, or to such other Vessel as aforesaid 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 such separate Storehouse or Room as aforesaid, under the Lock of the Officer, until the same is again removed on like Notice as aforesaid; and if any such Distiller removing any Sugar, Molasses, or Treacle as aforesaid does not convey the same directly from the Storehouse or Room to the Mash Tun, or to such other Vessel as aforesaid, and there dissolve and use the same in the Manufacture of Spirits, or does not forthwith deposit the same again as aforesaid, 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, Molasses, and Treacle so removed, which are not conveyed, dissolved, and used, or again deposited as aforesaid, and all Sugar, Molasses, and Treacle which are found deposited in any other Place in the Distillery, or in any Premises adjoining thereto, except in the separate Storehouse or Room, or Mash Tun or such other Vessel as aforesaid, shall be forfeited.

To be conveyed direct from the Storehouse to the Mash Tun, or redeposited.

Penalty 200*l.* and Forfeiture.

Officer to keep Account of Stock in the Storehouse.

XII. 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 Account, by way of Debtor and Creditor, of the Sugar, Molasses, or Treacle as aforesaid in Stock in each separate Storehouse or Room provided by every Distiller using Sugar, Molasses, or Treacle in the Distillation of Spirits as aforesaid, and shall in such Account credit such Stock with the full Quantity of Sugar, Molasses,

or

or Treacle which is from Time to Time deposited in such Storehouse or Room as aforesaid, and shall debit such Stock with the full Quantity of Sugar, Molasses, or Treacle 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 or to such other Vessel as with the Approbation of the Commissioners of Excise is entered for that Purpose, 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, Molasses, or Treacle 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, Molasses, or Treacle 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, Molasses, or Treacle shall be forfeited; and if the Quantity of Sugar, Molasses, or Treacle 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, Molasses, or Treacle therefrom without the same having been 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 the Penalty of Twenty Pounds: Provided always, that such last-mentioned Penalty shall not be incurred if such Deficiency is proved to the Satisfaction of the Commissioners of Excise to have arisen from unavoidable Accident or Loss.

Distiller to provide Scales and Weights, and assist the Officer in weighing the Sugar, &c.

XIII. And be it enacted, That every Distiller using Sugar, Molasses, or Treacle as aforesaid in the Distillation of Spirits, and providing such Storehouses or Rooms as aforesaid, shall keep sufficient and just Scales and Weights therein respectively, and shall, when thereunto required by any Officer of Excise, arrange and place all Sugar, Molasses, or Treacle 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 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, Molasses, or Treacle received and deposited in each such Storehouse or Room as aforesaid, or removed therefrom for the Purpose of being conveyed to the Mash Tun or to such other Vessel as, with the Approbation of the Commissioners of Excise, is entered for that Purpose; and if any such Distiller keeps any false, unjust, or insufficient Scales and Weights, or by any Art, Device, or Contrivance prevents or impedes 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 does not arrange and place such Stock as aforesaid, or does not assist such Officer as aforesaid, he shall for each and every such last-mentioned Offence incur the Penalty of One hundred Pounds.

Allowance to Distiller on Spirits made from Worts or Wash in which Sugar or Molasses is used for every 112lbs. Weight of the Sugar used according to Schedule (A.), and of the Molasses used according to Schedule (B.)

XIV. 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 Worts or Wash brewed or made from Sugar only, or from Molasses only, or from any Mixture of these Materials and Treacle or Malt or Grain, shall at the Close of every brewing and distilling Period be entitled, under such Regulations, Provisoes, and Restrictions as after mentioned, to an Allowance at and after the Rate specified in Schedule (A.) to this Act annexed for and in respect of every One hundred and twelve Pounds Weight Avoirdupois of the Sugar actually used by him in the brewing or making of the Worts or Wash from which the Spirits were distilled during such Period, and to an Allowance at and after the Rate specified in Schedule (B.) to this Act annexed for and in respect of every One hundred and twelve Pounds Weight Avoirdupois of the Molasses actually used by him in the brewing or making of the Worts or Wash from which the Spirits were distilled during such Period, such respective Allowances being severally granted for and in respect of the Duty charged upon the Sugar or Molasses respectively deposited in such Storehouse or Room as aforesaid, and afterwards removed therefrom to be conveyed to the Mash Tun or to such other Vessel as with the Approbation of the Commissioners of Excise is entered for that Purpose, 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 claims the Allowance to deliver an Account of the Quantity of Sugar or Molasses used;

XV. And be it enacted, That every Distiller who uses Sugar or Molasses in the Distillation of Spirits, and claims any such 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 of Sugar and Molasses removed from his locked-up Storehouse or Room, and conveyed to the Mash Tun or such other Vessel as aforesaid, and actually dissolved there, and used in brewing or making Worts 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 and Molasses which appears by the Stock Account kept by such Officer of the Sugar and Molasses in such Storehouse or Room as aforesaid to have been removed therefrom for the Purpose of being conveyed to the Mash Tun or to such other Vessel as aforesaid, 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 Worts or Wash as aforesaid, and whether such Worts or Wash had been made from Sugar only, or from Molasses only, or from any Mixture of these Materials and Treacle or Malt or Grain; 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 locked-up Store-'house

'house or Room, situate at Distillery, and conveyed 'to the Mash Tun *or* to the Vessel entered for that Purpose at the 'said Distillery, the Quantity of Pounds Weight of 'Sugar [*or* Molasses, *or both, as the Case may be*], and no more, 'and that within the said Period there were actually dissolved and 'used in the Distillation of Spirits Pounds Weight of 'Sugar, [*or* Molasses, *or both, as the Case may be*], and no more, 'and that all the Duties of Customs on the whole of the Sugar [*or* 'Molasses, *or both, as the Case may be,*] so dissolved and used were 'duly paid, and that all the Spirits distilled in the aforesaid Period 'have been duly brought to charge and charged with Duty by the 'proper Officer.'

Penalty for false Declaration.

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

The Collector, on receiving such Account and Declaration, to pay the Allowance according to the Quantity of Sugar and Molasses actually removed.

XVI. 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, in respect of the Sugar used, a Sum after the Rate specified in Schedule (A.) annexed to this Act for and in respect of every One hundred and twelve Pounds Weight Avoirdupois of Sugar which appears by such Account and Return in Writing as aforesaid to have been actually used in the brewing or making of the Worts or Wash from which the Spirits were distilled during such Period; and in respect of the Molasses used such Collector shall in like Manner allow a Sum after the Rate specified in Schedule (B.) to this Act annexed, for and in respect of every One hundred and twelve Pounds Weight Avoirdupois of Molasses which appears by such Account and Return in Writing as aforesaid to have been actually used in the brewing or making of the Worts or Wash from which the Spirits were distilled during such Period: Provided always, that in every Case of such Allowance as aforesaid, if the 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.

Act may be amended, &c.

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

SCHE-

SCHEDULES to which the foregoing Act refers.

SCHEDULE (A.)

	From the passing of the Act to 10th July 1849.	From 10th July 1849 to 10th July 1850.	From 10th July 1850 to 10th July 1851.	From and after 10th July 1851.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Allowances to be paid to Distillers for and in respect of Sugar used in the Distillation of Spirits; viz.				
For and in respect of every 112 lbs. of Sugar actually used in the brewing or making of the Worts or Wash - -	0 11 10½	0 10 10½	0 9 10½	0 8 10½

SCHEDULE (B.)

	From the passing of the Act to 10th July 1849.	From 10th July 1849 to 10th July 1850.	From 10th July 1850 to 10th July 1851.	From and after 10th July 1851.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Allowances to be paid to Distillers for and in respect of Molasses used in the Distillation of Spirits; viz.				
For and in respect of every 112 lbs. of Molasses actually used in the brewing or making of the Worts or Wash -	0 4 1	0 3	0 3 5	0 3 0

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