XXXIII. If any Person under the Provisions of this Act shall wilfully give false Evidence, or shall make or subscribe a false Declaration for the Purposes of this Act, he shall be deemed guilty of a Misdemeanor. Persons giving false Evidence guilty of Misdemeanor.

XXXIV. It shall be sufficient for all Purposes to cite this Act as the "*Whichwood* Disafforesting Act, 1853." Short Title.

CAP. XXXVII.

An Act to impose additional Duties on Spirits in *Scotland* and *Ireland*; and to alter the Countervailing Duties on Spirits the Manufacture of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, imported into *Scotland* or *Ireland*, and the Countervailing Duties and Drawbacks on the Removal of certain Mixtures and Compounds between *Scotland*, *Ireland*, and *England* respectively; and to amend the Laws relating to the collecting and securing the Duties of Excise upon Spirits. [8th *July* 1853.]

'WHEREAS it is expedient to impose additional Duties of Excise on Spirits in *Scotland* and *Ireland* respectively, and to increase the Countervailing Duties now chargeable on Spirits the Manufacture of the Islands of *Guernsey*, *Jersey*, *Alderney*, and *Sark* respectively, imported into *Scotland* or *Ireland*, and also to alter the Countervailing Duties and Drawbacks of Excise now payable upon the several Mixtures, Compounds, Preparations, and Commodities mentioned and described in the respective Schedules (A.) and (B.) to this Act annexed on the Removal of the same between *Scotland*, *Ireland*, and *England* respectively; and it is also expedient to amend the Laws relating to collecting and securing the Duties of Excise upon Spirits:' 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, as follows:

I. In addition to the Duties of Excise now payable under any Act or Acts in force on Spirits in *Scotland* and *Ireland* respectively, there shall be charged, raised, levied, collected, and paid, upon every Gallon of Spirits of the Strength of Hydrometer Proof which shall on or after the Twenty-first Day of *April* One thousand eight hundred and fifty-three be distilled in *Scotland* and *Ireland* respectively, or be in the Stock, Custody, or Possession of any Distiller in *Scotland* or *Ireland*, or which, having been distilled in *England*, *Scotland*, or *Ireland*, shall, on or after the said Day, be in Warehouse in *Scotland* or *Ireland*, and be taken out of Warehouse for Consumption in *Scotland* or *Ireland*, or which, having been taken out of Warehouse in *England* for Removal to *Scotland* or *Ireland*, shall, on or after the said Day, be brought into *Scotland* or *Ireland*, the additional Duty following; that is to say, in *Scotland* the additional Duty of One Shilling, and in *Ireland* the additional Duty of Eightpence, and so in proportion for any greater or less Degree of Strength or any greater or less Quantity. Grant of additional Duties of Excise on Spirits in Scotland and Ireland.

II. On and after the said Twenty-first Day of *April* One thousand eight hundred and fifty-three, in lieu of the Countervailing Duties now chargeable under any Act or Acts in force on Spirits of the Nature or Quality of plain *British* Spirits manufactured or distilled in the Islands of *Guernsey*, *Jersey*, *Alderney*, and *Sark* respectively, and imported from any of the said Islands into *Scotland* or *Ireland*, there shall be charged and paid the following Countervailing Duties; that is to say, New Countervailing Duties on Spirits the Manufacture of the Channel Islands, imported into Scotland and Ireland.

For and upon every Gallon of such last-mentioned Spirits of the Strength of Hydrometer Proof imported into *Scotland*, the Sum of Five Shillings and Tenpence:

And for and upon every Gallon of such last-mentioned Spirits of the like Strength imported into *Ireland*, the Sum of Four Shillings and Sixpence:

And so in proportion for any greater or less Degree of Strength or any greater or less Quantity of such Spirits imported into *Scotland* and *Ireland* respectively.

New Countervailing Duties and Drawbacks on Removal of Spirit Mixtures and Compounds between Scotland, Ireland, and England.

III. In lieu of the respective Duties and Drawbacks of Excise now payable under any Act or Acts in force upon the several Mixtures, Compounds, Preparations, and Commodities mentioned and described in the respective Schedules (A.) and (B.) to this Act, on the Removal of the same respectively, as herein-after mentioned, there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, upon the said several Mixtures, Compounds, Preparations, and Commodities which on or after the said Twenty-first Day of *April* One thousand eight hundred and fifty-three shall be removed from *Scotland* or *Ireland* to *England*, or from *Ireland* to *Scotland*, the several Sums of Money and Duties of Excise as they are respectively inserted, described, and set forth in the Schedule (A.) to this Act annexed; and there shall be allowed and paid, in respect of all such Mixtures, Compounds, Preparations, and Commodities, which on or after the said last-mentioned Day shall be removed from *England* to *Scotland* or *Ireland*, or from *Scotland* to *Ireland*, the several Drawbacks of Excise inserted, described, and set forth in the Schedule (B.) to this Act annexed.

Additional Duties and Drawbacks to be under the Management of the Commissioners of Inland Revenue, and be raised and allowed under the same Provisions as former Duties and Drawbacks.

IV. The said several Duties and Drawbacks of Excise by this Act granted and imposed and allowed respectively shall be under the Management of the Commissioners of Inland Revenue, and shall be charged, raised, levied, collected, recovered, paid, applied, and allowed respectively in such and the like Manner, and by the same Means, Ways, or Methods, by which other Duties and Drawbacks of Excise on and in respect of Spirits, and Spirit Mixtures, Compounds, and Preparations, are or may be respectively charged, raised, levied, collected, recovered, allowed, paid, and applied, and all Acts relating to the Duties and Drawbacks of Excise respectively, and all Fines, Forfeitures, Pains, and Penalties for any Offence against or in breach of any Act or Acts for securing the Duties of Excise or any of them, or for the Regulation or Improvement thereof, and the several Clauses, Provisions, Powers, and Directions contained in such Acts, shall and are hereby directed and declared (except as altered by this Act) to extend to and shall respectively be applied, practised, and put in execution for and in respect of the said Duties and Drawbacks hereby granted, imposed, and allowed respectively, in as full and ample a Manner, to all Intents and Purposes, as if all and every the said Acts, Clauses, Provisions, Powers, and Directions, Pains, Penalties, and Forfeitures, were particularly repeated and re-enacted in the Body of this Act with reference to the said Duties and Drawbacks hereby respectively granted, imposed, and allowed as aforesaid.

Spirit Receivers to be filled to the Depth of Fifteen Inches.

V. From and after the Tenth Day of *October* One thousand eight hundred and fifty-three, no Spirit Receiver shall be used in any Distillery which shall not be made, placed, and fixed to the Satisfaction of the Commissioners of Inland Revenue, and be of a Depth sufficient to admit of the Gauge of the Spirits in such Receiver being taken of the Depth of Fifteen Inches at the least in the Centre of such Receiver, and every such Receiver shall be so filled with Spirits that at the Time of gauging the same for the Purpose of charging the Duty thereon the Depth of Spirits therein shall not be less than Fifteen Inches; and if any Spirit Receiver shall be made use of in any Distillery which shall not be so made, placed, and fixed as aforesaid, or which shall not be of a Depth sufficient to admit of the Gauge of the Spirits therein being taken of the Depth aforesaid, or if any Distiller shall neglect or refuse to cause any Spirit Receiver used in his Distillery to be so filled with Spirits that at the Time of gauging the same as aforesaid the Depth of Spirits therein shall not be less than as aforesaid, unless from any unavoidable Cause or Circumstance he shall be unable so to do, he shall forfeit for every such Offence the Sum of Fifty Pounds.

Commissioners may allow Spirit Receivers already erected of a less Depth than Fifteen Inches to be used.

Mode of charging Spirits in such Case.

VI. Provided always, That it shall be lawful for the Commissioners of Inland Revenue to allow the Use of any Receiver which before the passing of this Act shall have been erected and in use in any Distillery, although the same may be of so large an Area that the Spirits distilled from the Wash contained in the respective Washbacks of such Distillery may be insufficient to fill such Receiver to the Depth aforesaid, and in such Case, as well as in any other Case in which the Depth of Spirits in any Spirit Receiver shall be less than Fifteen Inches, the Charge of Spirits in any such Receiver shall be made on the next Tenth Part of an Inch marked on the graduated Scale on the Dipping-rod above the Point which the Dip of such Spirits in such Receiver shall indicate thereon, and the said next Tenth on such graduated Scale shall be deemed to be the actual Dip of such Spirits, and the proper Officer

Officer shall enter the same in his Survey Book, and charge the Duty accordingly, making an Allowance to the Distiller of One Half of a Gallon in every One hundred Gallons of the Quantity so charged, computed at the Strength of Hydrometer Proof.

Commissioners may order more than One Dipping-place to be made in Spirit Receivers.

VII. It shall be lawful for the Commissioners of Inland Revenue, in any Case n which they shall see fit, to order and direct that there shall be Two or more Dipping-holes of the Form and Dimensions prescribed by Law in that Behalf in the Cover of any Spirit Receiver, and in the Cover of any Store Cask or Vat, used in any Distillery, and such Dipping-holes shall be made in such Places in the Cover of such Receiver, Store Cask and Vat respectively, as the said Commissioners shall direct in that Behalf, and in One of such Dipping-holes in the Spirit Receiver there shall be placed such Dipping-rod as shall be provided by the proper Officer, who shall secure the same in such Manner as to him shall seem expedient to prevent the Removal thereof out of any such Vessel as aforesaid, and each of the other Dipping-holes in the Spirit Receiver and also the Dipping-holes in the Store Cask or Vat shall be secured in such Manner as the Supervisor of Excise shall think proper; and if any Distiller shall refuse or neglect to cause such Dipping-holes or any additional Dipping-hole to be made pursuant to any Order or Direction of the said Commissioners in any Spirit Receiver, or in any Spirit Store Cask or Vat, used in his Distillery, or if any Distiller shall remove any such Dipping-rod out of any such Receiver, or remove any Fastening from any such Dipping-hole, or otherwise gain Access to the Spirits in any such Vessel as aforesaid by means of any such Dipping-hole, such Distiller shall for every such Offence forfeit the Sum of Two hundred Pounds.

Spirits to be removed from Receiver into entered Store Vat or Cask.

VIII. All Spirits distilled in any Distillery shall, after the proper Officer shall have taken an Account of the Quantity and Strength thereof, be forthwith removed and conveyed through a close Metal Pipe from the Spirit Receiver into an entered Store Cask or Vat in the entered Spirit Store of such Distillery, and every such Store Cask and Vat respectively shall be a close covered Vessel, and shall be secured with proper and sufficient Fastenings for securing the Spirits therein to the Satisfaction of the proper Supervisor or other superior Officer, which said Fastenings shall be provided and kept in proper Repair by and at the Expense of the Distiller; and if any Distiller shall refuse or neglect to cause all such Spirits to be removed and conveyed in manner aforesaid into such entered Store Cask or Vat as aforesaid, or shall refuse or neglect to provide and fix and maintain such Fastenings as aforesaid for securing such Store Cask or Vat, and the Spirits therein, in manner aforesaid, he shall forfeit the Sum of Two hundred Pounds.

A proper Spirit Store to be provided in every Distillery.

IX. There shall be a proper Spirit Store in every Distillery for keeping and securing the Spirits distilled thereat, and every such Spirit Store shall be a secure Room or Place approved by the Commissioners of Inland Revenue, and provided with proper Fastenings for the Purpose of locking up and securing the same to the Satisfaction of the proper Supervisor or other superior Officer, all which Fastenings shall be provided and fixed and from Time to Time maintained by and at the Expense of the Distiller; and every such Spirit Store shall be kept locked up by the proper Officer in charge of such Store, at all Times, except when such Officer shall be in attendance; and it shall be lawful for the Commissioners of Inland Revenue to refuse to grant and to prohibit the granting of any Licence to keep a Still for the distilling of Spirits to any Person until he shall have provided and made in his Distillery a proper Store approved as aforesaid, and it shall also be lawful for the said Commissioners to suspend or revoke any such Licence which may at any Time have been granted to any Distiller, unless and until he shall have provided and made such Store, and until he shall have provided and fixed such Fastenings for securing the same in manner aforesaid.

Duty on Spirits lost or destroyed by Fire or other Accident to be remitted.

X. If any Spirits shall be lost or destroyed by Fire or other unavoidable Accident while such Spirits are deposited in the Spirit Store of any Distillery, or while such Spirits are being received into or delivered out from such Store, or if any Spirits or any Wash or other excisable Materials for making Spirits in any Distillery shall be lost or destroyed in manner aforesaid, it shall be lawful for the Commissioners of Inland Revenue, on Proof of such Loss or Destruction being given to their Satisfaction, to remit the Duty payable or paid in respect of such Spirits, Wash, or other Materials so lost or destroyed, as well as the Duty on any Malt which may have been used in the making of any such Spirits or Wash.

XI. The

Officer in charge of Spirit Store to attend daily.

XI. The Officer in charge of every such Spirit Store shall attend thereat daily (*Sundays* excepted) from the Hour of Five o'Clock in the Morning until Eight o'Clock in the Evening, and all Spirits in any such Spirit Store shall be filled into the Casks in the Presence of such Officer, in such Manner and under such Regulations as the Commissioners of Inland Revenue shall in that Behalf direct, and such Officer shall take an Account of the Weight or Measure and Strength of all such Spirits.

The true Content to be marked on moveable Casks.

XII. Every Distiller shall cause to be legibly cut, branded, or painted on the Outside of both of the Heads or Ends of every rolling or moveable Cask used in his Distillery for keeping or delivering out Spirits, and shall at all Times keep thereon so cut, branded, or painted, the full and true Number of Gallons, and also any Quarter or Quarters of a Gallon over and above any Number of entire Gallons, which any such Cask shall be capable of containing; provided that where the Contents of any Cask shall exceed Eighty Gallons, then in lieu of such Quarter or Quarters of a Gallon any fractional Part amounting to Three Fourths or more of a Gallon which any such Cask shall be capable of containing over and above any Number of entire Gallons shall be reckoned as a whole Gallon, and included in the Number of Gallons to be so cut, branded, or painted as aforesaid on such Cask; and if any such Cask which shall be used for the Purpose aforesaid shall not have so cut, branded, or painted thereon in manner aforesaid the full and true Number of Gallons as aforesaid, and in the Case of a Cask not exceeding Eighty Gallons the Quarter or Quarters of a Gallon, according to the Directions of this Act, such Cask, together with any Spirits contained therein, shall be forfeited, and may be seized by any Officer of Excise.

Officer shall not grant Permit for the Removal of Spirits out of Distillery, except to Warehouse, until Production of Collector's Receipt for Duty.

XIII. It shall not be lawful for any Officer of Excise to grant any Permit for the Removal of any Spirits from the Stock of any Distiller, except for such Spirits as shall be sent or delivered into Warehouse, pursuant to the Provisions of the Acts in that Behalf, unless such Distiller shall produce to such Officer the Receipt of the Collector of Excise for the Duty on such Spirits, nor unless such Distiller shall suffer such Officer to endorse on such Receipt the Quantity of Spirits for which such Permit is required, and the Date of such Permit; and every such Officer is hereby required to make such Endorsement accordingly.

All Spirits distilled during distilling Period to be removed from entered Spirit Store within Six Days after Termination of such Period.

XIV. All the Spirits which shall be distilled at any Distillery during One distilling Period shall be removed from the entered Spirit Store, and the Duty thereon paid for Consumption, or shall be conveyed to and deposited in a Warehouse, under the Provisions of the Acts in that Behalf, within Six Days after the Termination of such distilling Period, and before any Spirits of a succeeding distilling Period are brought into such Store; and if any Spirits of One distilling Period (other than a Quantity not exceeding One hundred and fifty Gallons, and in One Ullage Cask,) shall be and remain in any such Store at any Time after Six Days from the Termination of such distilling Period, or if within the said Term of Six Days any Quantity of the Spirits of One distilling Period (other than such Quantity and in such Cask as aforesaid) shall be and remain in any such Store at any Time after any Spirits of any succeeding distilling Period are brought into the same Store or into any other such Store at the same Distillery, the Distiller shall forfeit for every Gallon of Spirits of such former Period so remaining in such Store in either of the Cases aforesaid the Sum of Twenty Shillings.

Balance to be struck in Stock Account, and Allowance made for Deficiency occasioned by natural Waste.

XV. When all the Spirits distilled at any Distillery in any One distilling Period shall have been removed from the Spirit Store, as herein-before required, or at the Expiration of Six Days after the Termination of such distilling Period, a Balance shall be struck by the proper Officer in the Stock Account kept by him for such Distillery, and in the Return to be made by such Officer of the Quantity of Spirits for which the Distiller shall have become chargeable during the preceding distilling Period an Allowance shall be made to such Distiller of any Deficiency in Stock occasioned by natural Waste, not exceeding the Proportion of One Gallon for every One hundred Gallons at Hydrometer Proof of the Spirits removed from the Spirit Receiver to the Spirit Store; and if the Deficiency shall exceed such Proportion, then an Allowance shall be made in respect thereof to the Extent of the Rate and Proportion aforesaid; provided that if the Deficiency shall exceed the Proportion

of

of Three *per Cent.* on such Spirits so removed as aforesaid, no Allowance whatever shall be made in respect thereof.

No Spirits but from the Receiver to be placed in Spirit Store.

XVI. No Spirits shall be placed in the entered Spirit Store of any Distillery other than such Spirits as shall be conveyed directly from the Spirit Receiver of such Distillery into such Store, nor shall any Spirits which have been removed from any such Store be again brought into the same from any Place whatever.

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

XVII. The proper Officer of Excise shall, as often and at such Time and Times as he shall think fit, take and keep an Account by way of Debtor and Creditor of the Stock of Spirits in the Distillery and Store of every Distiller, and shall in such Account debit such Stock with the full Quantity of Spirits computed at Hydrometer Proof which shall be from Time to Time duly conveyed, pursuant to this Act, into such Stock from the Spirit Receiver in such Distillery, and shall credit such Stock with the full Quantity of Spirits computed at Hydrometer Proof which shall be from Time to Time sent out of such Stock under legal Permit; and if at any Time the Quantity of such Spirits which shall be found in the Stock or Possession of any such Distiller shall be greater than the Quantity of Spirits which by the Stock Account so kept by such Officer ought to be in the Stock or Possession of such Distiller, all such excess Quantity of Spirits shall be forfeited, and may be seized by any Officer of Excise, and every such Distiller shall forfeit the Sum of Twenty Shillings for each and every Gallon of such excess Quantity of Spirits; and if at any Time the Quantity of Spirits in the Stock or Possession of any Distiller shall be less than the Quantity of Spirits which by the Stock Account so kept by such Officer ought to be in the Stock or Possession of such Distiller, every such Distiller, whenever such Deficiency shall appear, shall forfeit the Sum of Twenty Shillings for every Gallon of Spirits which shall be so deficient; which said respective Penalties of Twenty Shillings for every Gallon of Spirits in excess or deficiency in the Quantity of Spirits which ought to be in the Stock or Possession of such Distiller shall not be mitigated or reduced to any less Sum by the Court before which the Complaint or Information for Recovery thereof shall be heard and determined, anything in any Act or Acts of Parliament to the contrary notwithstanding: Provided always, that no Distiller shall be liable to such Penalty or Forfeiture in any Case where such Excess shall not exceed One Half *per Centum*, or where such Decrease or Deficiency shall not exceed Three *per Centum*, on the Quantity of Spirits formed by the Balance left on the last stocking, and the Quantity of Spirits since duly brought into Stock from the Spirit Receiver, nor in any Case where such Distiller shall prove to the Satisfaction of the Commissioners of Inland Revenue that such Decrease did not result from any Fraud practised or intended; but in any Case of Excess where no Penalty or Forfeiture shall be incurred and prosecuted for, the Duty on such Excess shall be charged against the Distiller.

Distillers may warehouse Spirits in Casks containing not less than Nine Gallons.

XVIII. It shall be lawful for any Distiller to warehouse any Spirits distilled in his Distillery in Casks containing not less than Nine Gallons each, subject to and under in all other respects the Provisions, Rules, and Regulations, Penalties and Forfeitures in force relating to the distilling, warehousing, and Removal of such Spirits.

Spirits may be sent out from Distillery in Casks containing not less than Ten Gallons, and of the Strength specified.

XIX. Notwithstanding anything contained in the Act passed in the Fourth Year of King *George* the Fourth, Chapter Ninety-four, and the Act passed in the Sixth Year of the said King, Chapter Eighty, and in the Act passed in the Session of Parliament holden in the Eleventh and Twelfth Years of Her Majesty's Reign, Chapter One hundred and twenty-two, or any of the said Acts respectively, it shall be lawful to send out or remove from any Distillery, either for Consumption or into any Warehouse, Spirits in any Quantity not less than Ten Gallons in any One Cask, provided such Spirits be of the respective Strengths, or One of them, specified in the said Acts respectively, or within Six Tenths of One *per Centum* over or under the said Strengths specified in the said Acts respectively of the Fourth and Sixth Years of the said King, or within the like Degree under the Strength specified in the said Act of the Eleventh and Twelfth Years of Her Majesty, and provided that the true and exact Quantity and Strength of all such Spirits be expressed in the Permit accompanying the same; and no Spirits shall be sent out or removed from any Distillery in any Cask containing a less Quantity than as aforesaid, or in any other Manner than as prescribed by the said

said respective Acts (save as herein provided), under the Penalties and Forfeitures contained in the said Acts in that Behalf.

Spirits may be sent out in Casks either full or on Ullage.

XX. Notwithstanding anything contained in any Act in force to the contrary, it shall be lawful to send out Spirits from any Spirit Store for Consumption or to be warehoused in Casks either full or on Ullage; provided always, that the Commissioners of Inland Revenue shall have Power to make such Orders for regulating such Ullage as may appear to them to be necessary.

Spirits in Warehouse may be racked off into other Casks.

XXI. On Payment of the Duty on the full Quantity of Spirits contained in any One or more Casks in any Warehouse, it shall be lawful for the Distiller or Proprietor of such Spirits, under such Rules and Regulations as the Commissioners of Inland Revenue shall make in that Behalf, from Time to Time to rack or draw off such Spirits into any other Cask or Casks, provided that no less Quantity than Ten Gallons shall be racked into any One of such last-mentioned Casks: Provided always, that after the Duty shall have been paid on any such Spirits, and any Portion thereof shall have been racked or drawn off from any Cask, no further Abatement or Allowance for Deficiency shall be made in respect of such Spirits for any further Period the same may remain in such Warehouse.

Warehoused Casks to be numbered progressively.

XXII. Upon the Outside of both of the Heads or Ends of every Cask of Spirits which shall be warehoused by any Distiller under the Provisions of this Act or of any other Act in force in that Behalf there shall be legibly cut, branded, or painted the progressive Number of such Cask, according to the Number of Casks warehoused by such Distiller, and the Year when the same was warehoused, such progressive Numbers for every Distiller to begin with No. 1. on the First Day of *January* in each Year; and no Two or more Casks warehoused in the same Year by the same Distiller shall be marked with the same Number; and it shall be lawful for the proper Officer in charge of any Warehouse to refuse to receive therein any Cask of Spirits not having cut, branded, or painted thereon all the several Particulars by this Act required to be cut, branded, or painted thereon, and in the Manner required by this Act.

Distiller's Warehouse to be on Distillery Premises.

XXIII. No Distiller shall have or use any Warehouse for the warehousing of Spirits without Payment of Duty situated at any other Place than his own entered Distillery Premises, nor until such Warehouse has been approved of by the Commissioners of Inland Revenue; provided that any Distiller may warehouse Spirits in any general Warehouse appointed by the Commissioners of Inland Revenue, and for which Security by Bond shall have been given as directed by the Acts in force in that Behalf.

Commissioners of Inland Revenue empowered to revoke Approval of Warehouses.

XXIV. It shall be lawful for the Commissioners of Inland Revenue and they are hereby empowered to revoke the Approval at any Time heretofore given by the Commissioners of Excise or the Commissioners of Inland Revenue, or which may at any Time hereafter be given by the said last-mentioned Commissioners, of any Warehouse for the warehousing of *British* Spirits under the Provisions of the Laws in force in that Behalf; and after such Revocation no Abatement of Duty or Allowance shall be made in respect of the Spirits which may be contained in such Warehouse at the Time of such Revocation for any Deficiency of the Quantity or Strength of such Spirits which shall be occasioned or which shall occur after Notice of such Revocation shall have been given to the Proprietor of such Warehouse.

Approval of Warehouses, and Revocation thereof, to be published in Gazette.

XXV. Every Order made by the Commissioners of Inland Revenue appointing or approving of any general Warehouse or Warehouses for the warehousing of *British* Spirits, and every Order revoking any such Approval, shall be published in the *London Gazette* for such Warehouses as shall be situated in *England* and *Wales*, in the *Edinburgh Gazette* for such Warehouses as shall be situated in *Scotland*, and in the *Dublin Gazette* for such Warehouses as shall be situated in *Ireland*.

Rectified Spirits may be deposited in

XXVI. It shall be lawful for any licensed Rectifier of Spirits in *England*, *Scotland*, or *Ireland* to warehouse, for Exportation or for Ships Stores, any Spirits by him rectified from Spirits

Spirits on which the Duties of Excise shall have been charged and paid in any Customs Warehouse of special Security, or in any Warehouse approved for that Purpose by the Commissioners of Her Majesty's Customs, such Customs Warehouse or other Warehouse being situate within that Part of the United Kingdom in which such Spirits were rectified, although such Spirits may be sweetened or may be Spirits to which any colouring Matter has been added; and the Strength of such sweetened or coloured Spirits as denoted by *Sykes*'s Hydrometer shall be deemed and taken to be the true Strength thereof, anything in the Act of the Eleventh and Twelfth Years of Her Majesty, Chapter One hundred and twenty-two, to the contrary notwithstanding; provided always, that the Strength of such Spirits before being sweetened or coloured shall not exceed Twenty-five *per Centum* over Proof as denoted by *Sykes*'s Hydrometer; and such sweetened or coloured Spirits shall be subject to all the Rules and Regulations in this or any other Act relating to the Removal and Warehousing of Spirits.

Customs Warehouse, although sweetened or coloured.

XXVII. All Casks of Spirits which shall be warehoused under the Provisions of this or any other Act in that Behalf shall be arranged and stowed in the Warehouse in such Manner as that Access may easily be had to every Cask therein; and if any Distiller, or the Proprietor or Occupier of any such Warehouse, shall refuse or omit to cause all such Casks to be so arranged and stowed, he shall for every such Refusal or Omission forfeit the Sum of Five Pounds.

Stowage of Casks in Warehouse to afford easy Access.

XXVIII. Upon all *British* Spirits which shall have been warehoused without Payment of Duty under the Provisions of the Acts in that Behalf, and which shall be in any Warehouse at the Time of the passing of this Act, and also upon all such Spirits which shall at any Time hereafter be so warehoused, the following Abatement in respect of the Deficiencies which may have occurred in such Spirits shall be made on the Quantity of Spirits warehoused on which the Duty is by Law payable, which Abatement shall be made after the several Rates of Allowance following; that is to say,

Allowances for Deficiencies of Spirits in Warehouse.

For every One hundred Gallons of such Spirits at Hydrometer Proof, where such Spirits shall have been in Warehouse for any Time not exceeding Seven Days, One Quarter of a Gallon:

For any Time exceeding Seven Days and not exceeding Fourteen Days, One Half of a Gallon:

For any Time exceeding Fourteen Days and not exceeding One Calendar Month, Three Fourths of a Gallon:

For any Time exceeding One Calendar Month and not exceeding Two Calendar Months, One Gallon:

For any Time exceeding Two Calendar Months and not exceeding Three Calendar Months, One Gallon and One Fourth of a Gallon:

For any Time exceeding Three Calendar Months and not exceeding Six Calendar Months, One Gallon and Three Fourths of a Gallon:

For any Time exceeding Six Calendar Months and not exceeding Nine Calendar Months, Two Gallons and One Fourth of a Gallon:

For any Time exceeding Nine Calendar Months and not exceeding Twelve Calendar Months, Two Gallons and Three Fourths of a Gallon:

And for any Time exceeding Twelve Calendar Months, the additional Allowance of Three Quarters of a Gallon for every Six Calendar Months, or any fractional Part of Six Calendar Months above Twelve Calendar Months, or any other Multiple of Six Calendar Months, provided that no Allowance shall be made in respect of any Time that such Spirits may have been in Warehouse beyond the Period of Five Years:

And any Spirits which shall be removed from one Warehouse to another shall, for the Purpose of such Abatement and Allowance as aforesaid, be deemed to have been in Warehouse during the Period occupied by such Removal.

XXIX. Every Distiller, and every Proprietor of a general Warehouse for warehousing *British* Spirits, under the Provisions of the Laws in force, and every Rectifier of Spirits, and

Distillers and Warehouse Keepers,

Rectifiers, and Dealers, to keep sufficient Scales, Weights, and Measures for taking account of Spirits.

and every Dealer therein, shall and is hereby required to provide sufficient and just Scales and Weights and a Set of Standard Measures for the Purpose of weighing, measuring, and taking an Account of the Spirits distilled by such Distiller, or in any such Warehouse, or in the Stock of any such Rectifier or Dealer as aforesaid, and of any Casks or Vessels used for the Purpose of containing Spirits, and such Weights and Measures shall be of such Denominations respectively as the Commissioners of Inland Revenue shall order and require in that Behalf, and such Distiller, Proprietor, Rectifier, and Dealer respectively shall maintain and keep such Scales and Weights and Measures conveniently placed in his Distillery or Warehouse, and at all Times ready for Use, and shall permit and suffer any Officer or Officers of Excise to use the same for the Purpose aforesaid; and if any Distiller or Proprietor of such Warehouse, or Rectifier, or Dealer in Spirits, shall not provide and keep and maintain such Scales and Weights and Measures as aforesaid, and of such Denominations respectively as the Commissioners of Inland Revenue shall order and require in that Behalf, or if such Distiller, Proprietor, Rectifier, or Dealer shall refuse to permit and suffer any Officer or Officers of Excise to use the same as aforesaid, or if any such Distiller, Proprietor, Rectifier, or Dealer shall use or cause or procure or suffer to be used any false, unjust, or insufficient Scales or Weights or Measures, or shall practise any Art, Device, or Contrivance by which any such Officer or Officers may be hindered or prevented from taking the just and true Weight or Measure of any such Spirits, or any Casks or Vessels used for the Purpose of containing Spirits, then and in every such Case such Distiller, Proprietor, Rectifier, or Dealer shall for every such Offence forfeit the Sum of One hundred Pounds, and all false, unjust, or insufficient Scales or Weights and Measures respectively shall be forfeited, and may be seized by any Officer or Officers of Excise.

Assistance to be given to the Officer in weighing, measuring, &c.

XXX. Every Distiller, and every Proprietor of such general Warehouse as aforesaid, and every Rectifier and Dealer respectively, shall, when and so often as he shall be thereunto required by any Officer of Excise, and with a sufficient Number of Servants, weigh and measure in the Presence of such Officer all or any Spirits, and all or any Casks or Vessels used for keeping, conveying, or removing Spirits, in the Possession of such Distiller, Rectifier, or Dealer, or in any such Warehouse, and aid and assist to the utmost of his Power such Officer in taking an Account thereof, on pain of forfeiting for every Neglect or Refusal so to do the Sum of Fifty Pounds.

Distillers and Proprietors of Warehouses to provide Accommodation for Officers.

XXXI. Every Distiller and every Proprietor of any such Warehouse as aforesaid shall, when and as they shall be respectively required by the Commissioners of Inland Revenue so to do, provide Accommodation at the Distillery Store and at such Warehouse for the Officer in charge thereof respectively to the Satisfaction of the said Commissioners; and every Distiller and Proprietor of such Warehouse respectively who, on being so required to provide such Accommodation as aforesaid, shall refuse or neglect so to do, shall for every such Offence forfeit the Sum of Fifty Pounds.

Commissioners may require Apparatus to be applied to Spirit Receiver to prevent Fraud.

XXXII. It shall be lawful for the Commissioners of Inland Revenue and they are hereby authorized and empowered to require every Distiller to erect and apply, at his own Expense, in his Distillery, any Apparatus or Machine which the said Commissioners may think proper for the Purpose of preventing the Supply Pipe and the Discharge Cock of the Spirits Receiver being both open at the same Time; and if such Distiller shall neglect or refuse to provide and apply any such Apparatus or Machine, on being required so to do by the said Commissioners, he shall forfeit the Sum of Two hundred Pounds.

Four Hours Notice to mash, and the like Notice to remove Wash from Fermenting Back, to be sufficient.

XXXIII. It shall be sufficient for any Distiller to give to the proper Officer from Time to Time Four Hours Notice in Writing before beginning to mash or brew or to make Bub, or any other Composition for inducing or increasing Fermentation, and the like Notice before any Wash shall be conveyed from any Fermenting Wash Back in the Distillery, such Notices respectively being given in the Manner and containing the several Particulars prescribed respectively by the several Acts in force in that Behalf, anything in the said Acts requiring a longer Notice for any such Purpose as aforesaid notwithstanding.

XXXIV. And

Officer may open Stills Four Hours after Declaration delivered to him of the Wash being collected into the Fermenting Backs.

XXXIV. And it shall be lawful for the Officer in charge of any Distillery, and he is hereby authorized and required, at any Time after the Expiration of Four Hours from the Time that a Declaration in Writing shall have been delivered to him as required by the said Acts respectively that the whole of the Wort and Wash in such Distillery is collected into the Fermenting Wash Backs therein, to open any Still or Stills in such Distillery, by removing such Fastenings as prevent such Still or Stills from being used, notwithstanding anything contained in the said Acts of the Fourth and Sixth Years of King *George* the Fourth respectively requiring the Lapse of a longer Period before the opening of any such Still or Stills.

Low Wines distilled from Wash of One Brewing, contained in Two or more Backs, may be mixed.

XXXV. And, notwithstanding anything in the said Acts respectively contained to the contrary, it shall be lawful for any Distiller to collect in the Low Wines Receiver at his Distillery the Low Wines produced by the Distillation of the Wash of the same Brewing contained in all or any of the Fermenting Backs of such Distillery; provided that such Low Wines produced by the Distillation of the Wash of One Brewing shall be kept separate and apart from and unmixed with any Low Wines produced by the Distillation of any Wash of any other Brewing, or with any other Matter or Thing whatever, until an Account of the Quantity and Strength of such Low Wines so collected shall have been taken by the proper Officer; and provided also, that all the Spirits and Feints produced by the Re-distillation of such Low Wines shall be collected in the Spirits and Feints Receivers respectively, and kept therein, separate and apart from and unmixed with any other Matter or Thing, (save as is provided and allowed by the said Acts respectively,) until an Account of the Quantity and Strength of such Spirits and Feints respectively shall have been taken by the proper Officer; and for any Neglect or Refusal to keep such Low Wines and Spirits and Feints respectively separate and apart and unmixed as herein directed the Distiller shall forfeit the Sum of Two hundred Pounds.

Distiller may carry on the Trade of a Wholesale Dealer in Spirits within the Distance of Two Miles from his Distillery.

XXXVI. Provided always, That, notwithstanding anything contained in the said Act of the Fourth Year of King *George* the Fourth, Section One hundred and thirty-two, to the contrary, it shall be lawful for any Distiller taking out a proper Licence in that Behalf to carry on the Trade of a Wholesale Dealer in Spirits at a Place within the Distance of Two Miles from the Distillery of such Distiller, provided such Place be approved by the Commissioners of Inland Revenue; but in any Case in which a Distiller shall carry on such Trade of a Wholesale Dealer in Spirits at any Place within the Distance aforesaid from his Distillery no Spirits shall be sold, sent out, delivered, or removed from his Stock, Custody, or Possession, either as a Dealer or a Distiller, without being accompanied by a Permit granted by the proper Officer of Excise, on pain of Forfeiture of such Spirits, and of such Penalty as by the Laws in force is imposed on a Distiller for sending out or removing Spirits without such Permit as aforesaid; and it shall be lawful for any Officer of Excise, although of less Rank than a Supervisor of Excise, to take or cause to be taken an Account of the Quantity of the Spirits in the Stock, Custody, or Possession of such Dealer, anything contained in the Act of the Eleventh and Twelfth Years of Her Majesty, Chapter One hundred and twenty-one, Section Twenty, to the contrary notwithstanding; and all the Powers, Provisions, and Penalties contained in the said last-mentioned Enactment in relation to any Account taken by any Supervisor of Excise, or other Officer of not less Rank, shall be deemed to apply in relation to the taking of any Account hereby authorized to be taken by an Officer of less Rank than a Supervisor of Excise.

Table in Schedule (C.) annexed to be used in ascertaining the Quantity of Spirits in a Cask by weighing the same.

XXXVII. For the Purpose of ascertaining the Quantity of Spirits contained in any Cask by weighing the same, the Table in Schedule (C.) annexed to this Act shall be referred to and used in connexion with *Sykes*'s Hydrometer, and any Spirits which shall indicate on such Hydrometer any Number in Column (A.) of such Table shall be deemed to be of the Weight *per* Gallon in Pounds and Decimal Parts of a Pound denoted by the Number in Column (B.) of the same Table set opposite to the said Number in Column (A.), and the total net Weight of the Spirits contained in any Cask divided by the said Number in Column (B.) shall be deemed to give the true Quantity of Spirits contained in such Cask in Gallons and Decimal Parts of a Gallon.

Mode of determining the original Gravity of Wash.

XXXVIII. ‘ And whereas the proper Officer of Excise is authorized by the said Acts ‘ respectively of the Fourth and Sixth Years of King *George* the Fourth to take Samples of ‘ the Wash from any Wash Back in a Distillery, and to cause such Wash to be distilled as in ‘ the said Acts respectively is mentioned :’ It shall be lawful for such Officer to take such Samples of Wash from the Wash Back or Wash Charger in any Distillery, or from both of such Vessels, as he may think proper; and in order to ascertain and determine the original Gravity of the Worts from which such Wash was made or prepared before Fermentation had taken place in such Worts, a definite Quantity by Measure of such Wash shall be distilled, and the Proportion of Alcohol contained therein ascertained, and the Specific Gravity of such Wash deprived of its Alcohol by such Distillation, and made up with pure Water to its original Measure, shall also be ascertained, and from such Proportion of Alcohol and such Specific Gravity as last aforesaid the original Gravity of the Worts from which such Wash was made before Fermentation shall be computed and determined by means of the Table contained in Schedule (D.) annexed to this Act; and if the original Gravity of such Worts as found and determined in the Manner aforesaid shall exceed by more than Three Degrees the Gravity thereof as declared by the Distiller, pursuant to the said Acts respectively, such Distiller shall forfeit the Sum of Two hundred Pounds, and also the Sum of Sixpence for every Gallon of Wort or Wash contained in the Wash Back or Wash Charger from which such Wash so distilled was taken: Provided always, that such Distiller, or any Person acting on his Behalf, shall and may, if he shall so desire, be present at the Distillation of any such Wash, and at the Performance of any such Process as aforesaid for ascertaining the said original Gravity.

Persons who have made Contracts for the Sale of Spirits may add additional Duties to the Price.

XXXIX. It shall be lawful for every Person who, on or before the said Twenty-first Day of *April* One thousand eight hundred and fifty-three, has sold or made or entered into any Contract or Agreement for the Sale of Spirits on which any additional Duty by this Act imposed will attach, to add so much Money as will be equivalent to such additional Duty to the Price of such Spirits, and such Person shall be entitled by virtue of this Act to be paid and to sue for and recover the same accordingly.

Sect. 79. of 4 G. 4. c. 94., Sect. 88. of 6 G. 4. c. 80., and all Clauses of Acts inconsistent with or supersededby the Provisions of this Act, repealed.

XL. The Seventy-ninth Section of the said Act passed in the Fourth Year of King *George* the Fourth, Chapter Ninety-four, and Section Eighty-eight of the said Act of the Sixth Year of the said King, Chapter Eighty, shall be and the same are hereby repealed ; and all Clauses, Provisions, and Regulations contained in any Act or Acts that are inconsistent with or are superseded by the Clauses, Provisions, and Regulations of this Act shall, so far and to such Extent as the same are so inconsistent or superseded as aforesaid, be and the same are hereby also repealed, save and except as to any Penalty or Forfeiture which shall have been incurred under the said Sections, Clauses, and Provisions, or any of them.

Times of Commencement of this Act.

XLI. The several Provisions of this Act shall commence and take effect at the respective Times herein-after mentioned; (that is to say,) as to the said Duties and Drawbacks by this Act granted and imposed and allowed respectively, from and after the Twenty-first Day of *April* One thousand eight hundred and fifty-three; and as to the said Abatement or Allowance to be made in respect of the Deficiencies in Spirits warehoused, from and after the passing of this Act; and as to all other Provisions contained herein, from and after the Tenth Day of *October* One thousand eight hundred and fifty-three.

SCHEDULE (A.)

COUNTERVAILING DUTIES.

ARTICLES ENUMERATED. For every Gallon thereof removed	COUNTERVAILING DUTIES. From Scotland to England.	From Ireland to England.	From Ireland to Scotland.
	£ s. d.	£ s. d.	£ s. d.
Ether	0 7 11	0 11 3	0 3 4
Sweet Spirits of Nitre			
Camphorated Spirits			
Lavender Water and other Perfumes, being Spirits scented with Essential Oils, Flowers, or other Ingredients			
Compound Spirits of Lavender			
Spirits of Rosemary			
Spirits of Ammonia			
Sal Volatile	0 4 9	0 6 9	0 2 0
Friar's Balsam			
Compound Tincture of Benzoin			
Tincture of Assafœtida			
Tincture of Castor			
Tincture of Kino			
Tincture of Guiacum			
Tincture of Myrrh			
Tincture of Ginger			
Spirit Varnishes			
Other Tinctures and Medicated Spirits	0 3 2	0 4 6	0 1 4
Made Wines	0 0 4½	0 0 6½	0 0 2

SCHEDULE (B.)

COUNTERVAILING DRAWBACKS.

ARTICLES ENUMERATED. For every Gallon thereof removed	COUNTERVAILING DRAWBACKS. From England to Scotland.	From England to Ireland.	From Scotland to Ireland.
	£ s. d.	£ s. d.	£ s. d.
Ether	0 7 11	0 11 3	0 3 4
Sweet Spirits of Nitre			
Camphorated Spirits			
Lavender Water and other Perfumes, being Spirits scented with Essential Oils, Flowers, or other Ingredients			
Compound Spirits of Lavender			
Spirits of Rosemary			
Spirits of Ammonia			
Sal Volatile	0 4 9	0 6 9	0 2 0
Friar's Balsam			
Compound Tincture of Benzoin			
Tincture of Assafœtida			
Tincture of Castor			
Tincture of Kino			
Tincture of Guiacum			
Tincture of Myrrh			
Tincture of Ginger			
Spirit Varnishes			
Other Tinctures and Medicated Spirits	0 3 2	0 4 6	0 1 4
Made Wines	0 0 4½	0 0 6½	0 0 2

SCHEDULE (C.)

A TABLE for determining the WEIGHT per GALLON of SPIRITS by SYKES's HYDROMETER.

Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.
0	8·154	10	8·323	20	8·495	30	8·670
2	8·157	2	8·326	2	8·498	2	8·674
4	8·161	4	8·330	4	8·502	4	8·677
6	8·164	6	8·333	6	8·505	6	8·681
8	8·168	8	8·337	8	8·509	8	8·684
1	8·171	11	8·340	21	8·512	31	8·688
2	8·174	2	8·343	2	8·516	2	8·692
4	8·178	4	8·347	4	8·519	4	8·695
6	8·181	6	8·350	6	8·523	6	8·699
8	8·185	8	8·354	8	8·526	8	8·702
2	8·188	12	8·357	22	8·530	32	8·706
2	8·191	2	8·361	2	8·533	2	8·709
4	8·195	4	8·364	4	8·537	4	8·713
6	8·198	6	8·368	6	8·540	6	8·716
8	8·202	8	8·371	8	8·544	8	8·720
3	8·205	13	8·375	23	8·547	33	8·723
2	8·208	2	8·378	2	8·551	2	8·727
4	8·212	4	8·382	4	8·554	4	8·730
6	8·215	6	8·385	6	8·558	6	8·734
8	8·219	8	8·389	8	8·561	8	8·737
4	8·222	14	8·392	24	8·565	34	8·741
2	8·225	2	8·395	2	8·568	2	8·745
4	8·229	4	8·399	4	8·572	4	8·748
6	8·232	6	8·402	6	8·575	6	8·752
8	8·236	8	8·406	8	8·579	8	8·755
5	8·239	15	8·409	25	8·582	35	8·759
2	8·242	2	8·412	2	8·586	2	8·763
4	8·245	4	8·416	4	8·589	4	8·766
6	8·249	6	8·419	6	8·593	6	8·770
8	8.252	8	8·423	8	8·596	8	8·773
6	8·255	16	8·426	26	8·600	36	8·777
2	8·258	2	8·429	2	8·603	2	8·781
4	8·262	4	8·433	4	8·607	4	8·784
6	8·265	6	8·436	6	8·610	6	8·788
8	8·269	8	8·440	8	8·614	8	8·791
7	8·272	17	8·443	27	8·617	37	8·795
2	8·275	2	8·446	2	8·620	2	8·799
4	8·279	4	8·450	4	8·624	4	8·802
6	8·282	6	8·453	6	8·628	6	8·806
8	8·286	8	8·457	8	8·631	8	8·809
8	8·289	18	8·460	28	8·635	38	8·813
2	8·292	2	8·464	2	8·639	2	8·817
4	8·296	4	8·467	4	8·642	4	8·820
6	8·299	6	8·471	6	8·646	6	8·824
8	8·303	8	8·474	8	8·649	8	8·827
9	8·306	19	8·478	29	8·653	39	8·831
2	8·309	2	8·481	2	8·656	2	8·835
4	8·313	4	8·485	4	8·660	4	8·838
6	8·316	6	8·488	6	8·663	6	8·842
8	8·320	8	8·492	8	8·667	8	8·845

Column A. Indication on Skyes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.
40	8·849	52	9·069	64	9·294	76	9·525
2	8·853	2	9·073	2	9·298	2	9·529
4	8·856	4	9·076	4	9·302	4	9·533
6	8·860	6	9·080	6	9·305	6	9·537
8	8·863	8	9·083	8	9·309	8	9·541
41	8·867	53	9·087	65	9·313	77	9·545
2	8·871	2	9·091	2	9·317	2	9·549
4	8·874	4	9·095	4	9·321	4	9·553
6	8·878	6	9·098	6	9·324	6	9·557
8	8·881	8	9·102	8	9·328	8	9·561
42	8·885	54	9·106	66	9·332	78	9·565
2	8·889	2	9·110	2	9·336	2	9·569
4	8·892	4	9·114	4	9·340	4	9·573
6	8·896	6	9·117	6	9·344	6	9·576
8	8·899	8	9·121	8	9·348	8	9·580
43	8·903	55	9·125	67	9·352	79	9·584
2	8·907	2	9·129	2	9·356	2	9·588
4	8·911	4	9·132	4	9·360	4	9·592
6	8·914	6	9·136	6	9·363	6	9·596
8	8·918	8	9·139	8	9·367	8	9·600
44	8·922	56	9·143	68	9·371	80	9·604
2	8·926	2	9·147	2	9·375	2	9·608
4	8·929	4	9·151	4	9·379	4	9·612
6	8·933	6	9·154	6	9·382	6	9·615
8	8·936	8	9·158	8	9·386	8	9·619
45	8·940	57	9·162	69	9·390	81	9·623
2	8·944	2	9·166	2	9·394	2	9·627
4	8·947	4	9·170	4	9·398	4	9·631
6	8·951	6	9·173	6	9·401	6	9·635
8	8·954	8	9·177	8	9·405	8	9·639
46	8·958	58	9·181	70	9·409	82	9·643
2	8·962	2	9·185	2	9·413	2	9·647
4	8·965	4	9·189	4	9·417	4	9·651
6	8·969	6	9·192	6	9·420	6	9·655
8	8·972	8	9·196	8	9·424	8	9·659
47	8·976	59	9·200	71	9·428	83	9·663
2	8·980	2	9·204	2	9·432	2	9·667
4	8·984	4	9·207	4	9·436	4	9·671
6	8·987	6	9·211	6	9·440	6	9·674
8	8·991	8	9·214	8	9·444	8	9·678
48	8·995	60	9·218	72	9·448	84	9·682
2	8·999	2	9·222	2	9·452	2	9·686
4	9·002	4	9·226	4	9·456	4	9·690
6	9·006	6	9·229	6	9·459	6	9·694
8	9·009	8	9·233	8	9·463	8	9·698
49	9·013	61	9·237	73	9·467	85	9·702
2	9·017	2	9·241	2	9·471	2	9·706
4	9·021	4	9·245	4	9·475	4	9·710
6	9·024	6	9·248	6	9·479	6	9·714
8	9·028	8	9·252	8	9·483	8	9·718
50	9·032	62	9·256	74	9·487	86	9·722
2	9·036	2	9·260	2	9·491	2	9·726
4	9·039	4	9·264	4	9·495	4	9·730
6	9·043	6	9·267	6	9·498	6	9·733
8	9·046	8	9·271	8	9·502	8	9·737
51	9·050	63	9·275	75	9·506	87	9·741
2	9·054	2	9·279	2	9·510	2	9·745
4	9·058	4	9·283	4	9·514	4	9·749
6	9·061	6	9·286	6	9·517	6	9·753
8	9·065	8	9·290	8	9·521	8	9·757

Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.
88	9·761	91	9·820	94	9·880	97	9·942
2	9·765	2	9·824	2	9·884	2	9·946
4	9·769	4	9·828	4	9·888	4	9·950
6	9·773	6	9·832	6	9·892	6	9·955
8	9·777	8	9·836	8	9·896	8	9·959
89	9·781	92	9·840	95	9·900	98	9·963
2	9·785	2	9·844	2	9·904	2	9·967
4	9·789	4	9·848	4	9·908	4	9·972
6	9·792	6	9·852	6	9·913	6	9·976
8	9·796	8	9·856	8	9·917	8	9·981
90	9·800	93	9·860	96	9·921	99	9·985
2	9·804	2	9·864	2	9·925	2	9·989
4	9·808	4	9·868	4	9·929	4	9·994
6	9·812	6	9·872	6	9·934	6	9·998
8	9·816	8	9·876	8	9·938	8	10·003
						100	10·007

SCHEDULE (D.)

A TABLE to be used in determining the original GRAVITY of WASH.

Degrees of Spirit-Indication.	·0	·1	·2	·3	·4	·5	·6	·7	·8	·9
0	—	·3	·6	·9	1·2	1·5	1·8	2·1	2·4	2·7
1	3·0	3·3	3·7	4·1	4·4	4·8	5·1	5·5	5·9	6·2
2	6·6	7·0	7·4	7·8	8·2	8·6	9·0	9·4	9·8	10·2
3	10·7	11·1	11·5	12·0	12·4	12·9	13·3	13·8	14·2	14·7
4	15·1	15·5	16·0	16·4	16·8	17·3	17·7	18·2	18·6	19·1
5	19·5	19·9	20·4	20·9	21·3	21·8	22·2	22·7	23·1	23·6
6	24·1	24·6	25·0	25·5	26·0	26·4	26·9	27·4	27·8	28·3
7	28·8	29·2	29·7	30·2	30·7	31·2	31·7	32·2	32·7	33·2
8	33·7	34·3	34·8	35·4	35·9	36·5	37·0	37·5	38·0	38·6
9	39·1	39·7	40·2	40·7	41·2	41·7	42·2	42·7	43·2	43·7
10	44·2	44·7	45·1	45·6	46·0	46·5	47·0	47·5	48·0	48·5
11	49·0	49·6	50·1	50·6	51·2	51·7	52·2	52·7	53·3	53·8
12	54·3	54·9	55·4	55·9	56·4	56·9	57·4	57·9	58·4	58·9
13	59·4	60·0	60·5	61·1	61·6	62·2	62·7	63·3	63·8	64·3
14	64·8	65·4	65·9	66·5	67·1	67·6	68·2	68·7	69·3	69·9
15	70·5									

CAP. XXXVIII.

An Act to extend the Remedies for the Compensation of malicious Injuries to Property in *Ireland*. [8th *July* 1853.]

6 & 7 W. 4. c. 116.

'WHEREAS an Act was passed in the Session of Parliament holden in the Sixth and Seventh Years of the Reign of His late Majesty King *William* the Fourth, Chapter One hundred and sixteen, whereby, amongst other Things, Provision is made relating to the Application for and Recovery of Compensation for Losses or Damage sustained by Persons