Security for such Advances.

Advance or Advances which may be made to Her Majesty by the said Governor and Company of the Bank of *England*, under the Authority of this Act.

Monies raised by Bills to be applied to the Services voted by the Commons.

VII. It shall be lawful for the said Commissioners of Her Majesty's Treasury to issue and apply from Time to Time all such Sums of Money as shall be raised by Exchequer Bills to be made out in pursuance of this Act to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this present Session of Parliament.

Exchequer Bills made chargeable upon the growing Produce of the Consolidated Fund.

VIII. The Principal Sum or Sums of Money to be contained in all such Exchequer Bills to be made forth by virtue of this Act, together with the Interest that may become due thereon, shall be and the same are hereby made chargeable and charged upon the growing Produce of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland* in the next succeeding Quarter to that in which the said Exchequer Bills have been issued; and it shall be lawful for the said Commissioners of Her Majesty's Treasury for the Time being, and they are hereby authorized, from Time to Time, by Warrant under their Hands, to direct the Comptroller General of the Receipt of the Exchequer at *Westminster*, in such Manner as they shall think necessary, to grant a Credit on the Exchequer Funds in the Bank of *England* unto such Person or Persons as shall be named in the said Warrant, which Credit shall be chargeable on and paid out of the growing Produce of the said Consolidated Fund of the next succeeding Quarter to that in which the said Exchequer Bills have been issued, for any Sum or Sums of Money not exceeding in the whole a Sum sufficient to discharge and pay off the Principal Sum or Sums of Money contained in such Exchequer Bills then outstanding, and which may have been made out and issued by virtue of this Act, together with all such Interest as may be due thereupon.

CAP. XXXVIII.

An Act to allow Spirit of Wine to be used Duty free in the Arts and Manufactures of the United Kingdom. [26th *June* 1855.]

'WHEREAS it is expedient, with a view to promote the Advancement of the Arts and Manufactures of the United Kingdom, to allow Spirit of Wine to be used Duty-free in the various Processes thereof:' 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:

A Mixture of Spirit of Wine and Methylic Alcohol may be allowed Duty-free for Use in the Arts or Manufactures.

I. It shall be lawful for the Commissioners of Inland Revenue to permit and authorize any Distiller or Rectifier of Spirits, or other Person specially licensed in that Behalf, to mix, under the Conditions and Regulations herein-after mentioned, Spirit of Wine of not less Degree of Strength than Fifty *per Cent.* over Proof, and in a Quantity of not less than Four hundred and fifty Gallons at One Time, with not less than One Ninth of its Bulk Measure of Wood Naphtha or Methylic Alcohol, or to mix Spirit of Wine of such other Degree of Strength and in such other Quantity or Proportion with Wood Naphtha or Methylic Alcohol, or with such other Article or Substance as the said Commissioners shall from Time to Time approve, order, and direct, and as to the Satisfaction of the said Commissioners shall render such Spirit unfit for Use as a Beverage, and incapable of being converted to that Purpose, and thereupon such Mixture shall be allowed Duty-free for Use in such Branches of the Arts and Manufactures of the United Kingdom as the said Commissioners shall sanction or approve in that Behalf, or if such Mixture shall be made by a Rectifier with Duty-paid Spirit of Wine, he shall be allowed a Drawback of the Duty on such Spirit of Wine at the Rate chargeable on Spirits of the like Strength distilled in that Part of the United Kingdom where such Mixture shall be made.

The Mixture to be termed

II. The said Mixture of Spirit of Wine with Wood Naphtha or Methylic Alcohol shall be denominated Methylated Spirit, and the Mixture of Spirit of Wine with any other Substance

stance appointed or approved by the said Commissioners for the Purpose aforesaid shall be designated by such Term as they shall from Time to Time direct; and wherever in this Act the Term Methylated Spirit is used the same shall be deemed to include any and every such other Mixture as last mentioned, and the several Provisions of this Act shall be deemed to apply to any and every such last-mentioned Mixture as if the Term by which the said Commissioners shall direct the same to be designated had been substituted in this Act for and in lieu of the Term Methylated Spirit. Methylated Spirit.

III. Every Person who shall be authorized by the Commissioners of Inland Revenue to make or mix Methylated Spirit (other than a Distiller or Rectifier of Spirits) shall take out a Licence for that Purpose, and shall pay the Sum of Ten Pounds and Ten Shillings for the Duty thereon; and such Licence and Payment of Duty thereon shall be renewed annually on the First Day of *October* in every Year, so long as such Person shall continue to be authorized as aforesaid to make or mix Methylated Spirit; and every such Licence shall be granted and renewed in like Manner as other Excise Licences are granted and renewed, and under and subject to the Provisions and Regulations of the Act passed in the Sixth Year of the Reign of King *George* the Fourth, Chapter Eighty-one. Persons (other than Distillers or Rectifiers) authorized to make Methylated Spirit to pay for a Licence for that Purpose.

IV. The mixing of Spirit of Wine with Wood Naphtha or Methylic Alcohol or any such Article or Substance as aforesaid shall be made only in such Warehouses, Buildings, and Rooms as the said Commissioners shall from Time to Time approve, and of which the Distiller or Rectifier or Person specially licensed as aforesaid, proposing to make such Mixture, shall specially make Entry for that Purpose with the proper Officer of Excise; and the Removal of such Spirit of Wine, and of any such Article or Substance as aforesaid, to any such entered Place of mixing, and the Time and Mode of mixing the same, and the Sale, Delivery, and Removal of the Methylated Spirit therefrom, shall be under and subject to such Rules, Regulations, and Restrictions, and with and under such Securities, as the said Commissioners may from Time to Time make, direct, or require in that Behalf. Places of mixing to be approved and entered, and Removal of Articles for mixing and of Methylated Spirit to be made under the Regulations of the Commissioners.

V. All Wood Naphtha or Methylic Alcohol, or other such Article or Substance as aforesaid, to be mixed with such Spirit of Wine, shall before the mixing thereof be examined by and subject to the Approval of an Officer of Excise appointed in that Behalf; and it shall be lawful for the Commissioners of Inland Revenue, if they shall think fit, to provide the Wood Naphtha, Methylic Alcohol, or other such Article or Substance, as aforesaid, for and at the Expense of the Person proposing to make such Mixture. Wood Naphtha, &c. to be inspected by Officer before mixing, and Commissioners may provide same.

VI. It shall be lawful for the Commissioners of Inland Revenue, if they shall think fit, to provide Warehouses for the making, mixing, and storing of Methylated Spirit, and also to provide Workmen requisite in that Behalf, and to charge in respect of all Methylated Spirit made, mixed, or stored in any such Warehouse the Rate of One Penny *per* Gallon *per* Month, and the like Rate for any fractional Part of a Month, as a Compensation for Warehouse Rent and such Labour as aforesaid. Commissioners may provide Warehouses, &c. for mixing Methylated Spirit for a certain Payment.

VII. The proper Officer of Excise shall keep a Stock Account, by Way of Debtor and Creditor, of all Methylated Spirit made by every Maker of such Spirit, and shall in such Account debit the Stock with the Quantity of such Spirit from Time to Time made or added thereto, and shall credit the same with the Quantity from Time to Time duly and legally sent out therefrom; and in the keeping and taking of every such Account all such Methylated Spirit shall be calculated to Proof Gallons and Fractions thereof, and for this Purpose the Strength of such Methylated Spirit as indicated by Sykes's Hydrometer shall be deemed to be the true Strength thereof; and if at any Time the Quantity of Methylated Spirit found in the Stock or Possession of any such Maker shall exceed by a greater Rate than One *per Centum* the Quantity thereof which by the Stock Account so kept by such Officer ought to be in the Stock or Possession of such Maker, computing such Rate of One *per Centum* on the Quantity of Methylated Spirit formed by the Balance left on the last Stock-taking and the Quantity thereof since made and duly added to such Stock, all such excess Quantity of Methylated Spirit shall be forfeited, and may be seized by any Officer of Excise; and if at any Time the Quantity of Methylated Spirit found in the Stock or Possession of any such Maker shall be deficient by a greater Rate than Two *per Centum*, calculated A Stock Account to be kept of Methylated Spirit in the Possession of every Maker. Excess of Stock to be forfeited, and Deficiency to be charged with Duty.

calculated as aforesaid, of the Quantity thereof which by such Stock Account ought to be in the Stock or Possession of such Maker, he shall be charged with and shall pay for all such deficient Quantity the Rate of Duty chargeable upon Spirits distilled in that Part of the United Kingdom where such Stock shall be kept.

Methylated Spirit to be delivered only from an entered Place, and accompanied by a Permit. Penalty for unlawful Delivery or Removal, 50*l.*, and Forfeiture of the Spirit.

VIII. No Methylated Spirit shall be sold, sent out, or delivered from any Place other than a Warehouse, Building, or Store-room approved and duly entered as aforesaid for the mixing or storing of such Spirit, or otherwise than in Vessels containing not less than Ten Gallons, each distinctly labelled with the Words "Methylated Spirit," and accompanied by a proper Permit or other such Document as the said Commissioners may order or direct to be used to accompany such Spirit on the Removal thereof; and if any Person shall unlawfully or improperly sell, send out, deliver, or remove any Methylated Spirit, contrary to any of the Provisions of this Act, or the Regulations of the said Commissioners to be made in this Behalf, he shall forfeit the Sum of Fifty Pounds, and such Methylated Spirit shall be forfeited, and may be seized by any Officer of Excise.

Persons to be authorized by the Commissioners to receive Duty-free Methylated Spirit for Use in the Arts or Manufactures.

IX. The Commissioners of Inland Revenue shall, by themselves or their Officers, license or authorize such Persons as the said Commissioners shall think fit to receive Methylated Spirit Duty-free, to be used in the several Branches of the Arts or Manufactures carried on by them respectively, and shall provide and deliver to such Persons Forms of Requisition to be used by them in procuring Methylated Spirit from the Makers thereof, and Counterfoils of such Requisitions to be filled up and retained by such licensed or authorized Persons for the Inspection of the Officers of Excise; and every such Requisition shall be accompanied by a Certificate signed by an Officer of Excise to be authorized by the said Commissioners in that Behalf, certifying that the Applicant is a Person so licensed or authorized as aforesaid; and no Methylated Spirit shall be sold or delivered to any Person except upon his delivering to the Maker thereof a Requisition for the same in such Form as shall be supplied to him for that Purpose, together with such Certificate as aforesaid.

Persons authorized to receive Duty-free Methylated Spirit to give Security for the proper Use of it in their Manufactures.

X. Every Person who may be licensed or authorized as aforesaid to receive Duty-free Methylated Spirit under the Provisions of this Act shall enter into a Bond to Her Majesty, with Sureties to the Satisfaction of the Commissioners of Inland Revenue, and in such Sum and with a Condition in such Form as they shall think fit, as a Security that such licensed or authorized Person will use such Methylated Spirit wholly in the Art or Manufacture specified in such Condition which such Person carries on, and that he will not use the same or any Portion of it for any other Purpose, or sell or dispose of it in any other Manner, and further, that such licensed or authorized Person will with respect to all such Methylated Spirit observe, comply with, and fulfil all the Provisions, Terms, and Conditions of this Act, and the Rules and Regulations which the said Commissioners shall make and issue under the Authority hereof.

Enactments in former Acts as to Permits and Certificates to be applied to Permits, Certificates, &c. under this Act.

XI. All Permits, Certificates, Forms of Requisition, and other Documents to be used under the Provisions of this Act shall be provided in the Manner directed by the Act passed in the Session of Parliament holden in the Second and Third Years of the Reign of His late Majesty King *William* the Fourth, Chapter Sixteen, as to Permits, and by the Act passed in the Session of Parliament holden in the Eleventh and Twelfth Years of Her present Majesty's Reign, Chapter One hundred and Twenty-one, as to Certificates, Forms of Requisition, and other such Documents as aforesaid; and all Clauses, Regulations, Pains, Penalties, and Forfeitures contained in or enacted by the said several Acts in relation to Permits and Certificates respectively shall be applied and enforced with respect to the Permits, Certificates, Forms of Requisition, and other Documents to be used under the Provisions of this Act, for the Purpose of preventing, detecting, and punishing all Frauds, Forgeries, and other Offences committed in relation to such last-mentioned Permits and Certificates, and to such Forms of Requisition and other Documents respectively, and for all other Purposes incident to the Use thereof.

Persons ordering Methylated Spirit to fill up Requisition

XII. Every Person so licensed or authorized as aforesaid to receive Methylated Spirit shall, on ordering the same from the Maker thereof, correctly fill up the Form of Requisition with the proper Quantity to be ordered and other Particulars which may be required by

any Regulation of the said Commissioners to be inserted in such Requisition; and he shall also correctly fill up the Counterfoil of such Requisition with all such Particulars as aforesaid, and retain such Counterfoil, and produce and deliver the same to any Officer of Excise who may require to inspect the same, under the Penalty of Fifty Pounds for any Neglect, Omission, or Refusal in respect of any Matter or Thing in this Cause enjoined or required to be done. and Counterfoil, and produce the latter to Officer when required.

XIII. It shall be lawful for any Officer of Excise, in the Daytime, to enter and inspect the Premises where Methylated Spirit is or may be used by any Person licensed or authorized as aforesaid to use the same; and it shall also be lawful for any such Officer to inspect, examine, and take Samples from all such Methylated Spirit as he may there find, paying a reasonable Compensation for such Samples; and if any Person shall refuse to allow such Officer to enter any such Premises, or to make such Inspection or Examination, or to take any such Sample as aforesaid, such Person so refusing shall forfeit the Sum of Fifty Pounds. Officers of Excise may enter Premises where Methylated Spirit is used, and inspect and take Samples.

XIV. Provided always, That it shall be lawful for the Commissioners of Inland Revenue, if they shall think fit, at any Time, to revoke their Licence or Authority granted to any Person to make or to receive or use Duty-free Methylated Spirit, under the Provisions of this Act, and also to revoke their Approval of any Warehouse, Building, or Room as a Place for mixing, making, or storing any such Spirit. Commissioners may revoke Authority to make or use Methylated Spirit, &c.

XV. Provided always, That no Maker of Methylated Spirit shall sell, supply, or deliver any such Spirit to any Person respecting whom Notice in Writing shall have been given to such Maker by any Supervisor or other Superior Officer of Excise, that the Licence or Authority granted to such Person to receive or use Methylated Spirit has been revoked, or that such Person is otherwise disqualified to receive or use such Spirit, notwithstanding that such Person may produce and deliver to such Maker of Methylated Spirit a proper Form of Requisition for such Spirit, accompanied by such Certificate as herein-before mentioned; and if any Maker of Methylated Spirit shall sell, supply, or deliver any such Spirit to or for the Use of any Person respecting whom he shall have received any such Notice as aforesaid, such Maker shall be charged with and shall pay for and upon such Spirit the Rate of Duty chargeable upon Spirits distilled in that Part of the United Kingdom where he shall make Methylated Spirit. Makers not to supply Methylated Spirit to Persons whose Authority to use the same is revoked.

XVI. No Person other than a Distiller or Rectifier or licensed Person authorized respectively to make Mythelated Spirit, or a Person licensed or authorized, under the Provisions of this Act, to receive and use Mythelated Spirit, shall have any such Spirit in his Possession; and if any Mythelated Spirit shall be found in the Possession of any Distiller or Rectifier or Person licensed to make such Spirit, otherwise than in a Room or Place duly entered for making, mixing, or storing such Spirit, or if any Methylated Spirit shall be found in the Possession of any Person not licensed or authorized as aforesaid, except on the Removal thereof accompanied by a proper Permit or Certificate in that Behalf, all such Methylated Spirit so found as aforesaid shall be forfeited, and may be seized by any Officer of Excise, and the Person in whose Possession the same shall be found shall forfeit the Sum of One hundred Pounds. Methylated Spirit found in the Possession of a Person not entitled to have same, or in an unentered Place, forfeited, and Penalty incurred.

XVII. This Act shall commence and take effect on the First Day of *October* One thousand eight hundred and fifty-five. Commencement of Act.

CAP. XXXIX.

An Act to facilitate Grants of Lands and Tenements for the Purpose of Religious Worship and other Purposes connected therewith. [26th *June* 1855.]

'WHEREAS many Congregations of Persons not belonging to the Established Church in *Ireland* have been and are in many Cases prevented from erecting suitable Buildings for Religious Worship, and for the Residence of their Clergymen, Ministers, and Pastors, and Schoolhouses for the Education of their Children, and from providing suitable Burial