unless he shall have resided as Recorder for Ten Years, nor if he shall have resided for that Period any larger Allowance than the Sum of Eight hundred Pounds.

Sum to be paid to Recorders for Equipment and Voyage.

II. In lieu of the Sum which by the Act of the Fifty-third Year of *George* the Third, Chapter One hundred and fifty-five, Section Eighty-nine, is directed to be paid to any Recorder of *Prince of Wales Island* for the Expenses of his Equipment and Voyage, the Court of Directors of the *East India* Company shall pay to the Person who by the said Letters Patent of Her Majesty has been appointed Recorder of *Prince of Wales Island*, and to every Person to be hereafter appointed Recorder of *Singapore* or Recorder of *Prince of Wales Island* who shall be resident in the United Kingdom at the Time of his Appointment, for the Purpose of defraying the Expenses of his Equipment and Voyage, the Sum of Five hundred Pounds.

Court for Relief of Insolvent Debtors may be held by either of the Recorders.

III. The Court for Relief of Insolvent Debtors, which by the Statute of the Eleventh and Twelfth Years of Her present Majesty, Chapter Twenty-one, Section Eighty-eight, is directed to be held within the said Settlement, may henceforth be held by the Recorder of *Singapore* and by the Recorder of *Prince of Wales Island* respectively, each of whom is hereby empowered and required to hold such Court, and to appoint proper Officers, Assignees, and Examiners for enabling the Provisions of such Act to be carried into effect, and to establish Rules as to the Advocates and Attornies and Agents who may practise in the said Court before such Recorder; and the several other Powers given by the said Act to the Court of Judicature of *Prince of Wales Island*, *Singapore*, and *Malacca* shall and may be henceforth exercised by the Governor of the said Settlement and the said Recorders, or by any Two of them.

Act 6 & 7 W. 4. c. 53. to apply to the present Charter, which is confirmed.

IV. The Act of the Sixth and Seventh Years of King *William* the Fourth, Chapter Fifty-three, for enabling His late Majesty, by Letters Patent, to grant Admiralty Jurisdiction to the Court of Judicature of *Prince of Wales Island*, *Singapore*, and *Malacca*, shall be construed to apply to the said Letters Patent or Charter of Her present Majesty, and such Charter is hereby in all respects ratified and confirmed.

As to Allowances to Judges of the Supreme Courts in India on Retirement.

V. 'And whereas Doubts have been entertained whether the Provisions of the Act of the 'Sixth *George* the Fourth, Chapter Eighty-five, respecting the Grant of Allowances to the 'Judges of the Superior Courts in *India* on Retirement, apply to Cases where the required 'Period of Residence as a Judge has been partly as a Judge of one and partly as a Judge of 'another of the said Supreme Courts:' Be it enacted, That for the Purpose of the said last-mentioned Provisions Residence in *India* as a Judge of any of the said Supreme Courts (though such Residence shall have been partly as a Judge of one of the said Supreme Courts and partly as a Judge of another of such Courts) shall be computed and reckoned as Residence as a Judge of the Supreme Court to which the Judge shall belong at the Time of his Retirement: Provided always, that in the Case of any Judge retiring from the Supreme Court of Judicature at *Fort William* whose Period of Residence in *India* as a Judge shall have been partly as a Judge of the Supreme Court at *Madras* or *Bombay*, it shall not be lawful to grant to such Judge any larger Allowance than might have been granted if he had been during his whole Period of Residence a Judge of the Supreme Court at *Madras* or *Bombay*, unless he shall have resided as a Judge of the Supreme Court at *Fort William* for Five Years at the least.

CAP. XCIV.

An Act to impose increased Rates of Duty of Excise on Spirits distilled in the United Kingdom; to allow Malt, Sugar, and Molasses to be used Duty-free in the distilling of Spirits, in lieu of Allowances and Drawbacks on such Spirits, Sugar, and Molasses respectively; and to amend the Laws relating to the Duties of Excise. [14th *August* 1855.]

'WHEREAS it is expedient to impose increased Rates of Duty of Excise on Spirits 'distilled in the United Kingdom, and to allow Malt, Sugar, and Molasses to be used 'Duty-free in the distilling of Spirits, in lieu of Allowances and Drawbacks of Excise now 'payable

'payable on such Spirits and Sugar and Molasses respectively:' 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:

On and after Oct. 1, 1855, the following Duties of Excise to be paid on Spirits distilled in Great Britain and Ireland.

I. There shall be charged, collected, and paid, for the Use of Her Majesty, Her Heirs and Successors, for and upon every Gallon of Spirits of the Strength of Hydrometer Proof which, on or after the First Day of *October* One thousand eight hundred and fifty-five, shall be distilled within the United Kingdom, or be in the Stock, Custody, or Possession of any Distiller, or of any Person in trust for him, or for his Use, Benefit, or Account, or which, having been distilled within the United Kingdom, shall on or after the said Day be in Warehouse, and be taken out of Warehouse for Consumption within the United Kingdom, the respective Rates and Duties following; that is to say,

	£	s.	d.
In *Great Britain* - - - - - -	0	8	0
In *Ireland* - - - - - - -	0	6	2

and so in proportion for any greater or less Degree of Strength, or any greater or less Quantity, in lieu of all other Duties of Excise on such Spirits chargeable under any Act in force.

Duties to be under the Management of the Commissioners of Inland Revenue, and to be collected under the Provisions of Acts in force relating to Excise.

II. The said Duties by this Act granted shall be under the Management of the Commissioners of Inland Revenue, and shall be charged, collected, and paid in like Manner and by the same Ways and Methods by which other Duties of Excise on Spirits are or may be charged, collected, and paid; and all Powers, Provisions, Clauses, Regulations, and Directions, Forfeitures, Pains, and Penalties, contained in or imposed or made by or under the Authority of any Act relating to Duties of Excise, and in force at the Time of the passing of this Act, shall respectively extend, so far as the same are applicable, to the said Duties by this Act granted, and shall be observed, applied, enforced, and put in execution for collecting and securing of the said last-mentioned Duties, and otherwise in relation thereto (except so far as the same are altered or superseded by the Provisions of this Act), as fully and effectually to all Intents and Purposes as if the same had been herein repeated and specially enacted, *mutatis mutandis*, with reference to the said Duties by this Act granted.

Allowances on Spirits in Distillers Stock or in Warehouse.

III. And there shall be allowed and paid to the Distiller or Proprietor of all Spirits which, having been distilled within the United Kingdom from Wort or Wash made before the First Day of *October* One thousand eight hundred and fifty-five, shall on or after the said last-mentioned Day be in the Stock of any Distiller or in Warehouse, the several Allowances and Drawbacks of Excise following; that is to say, for and upon every Gallon of such last-mentioned Spirits of the Strength of Hydrometer Proof, and so in proportion for any greater or less Quantity, or any greater or less Degree of Strength, if such Spirits shall have been distilled from Malt only, under the Provisions and Regulations entitling the Distiller to the Allowance in that Behalf, the Allowance of Eightpence *per* Gallon; and if such Spirits shall have been distilled from any other Materials than Malt only, or otherwise than in conformity with such Provisions and Regulations, the Allowance of Twopence *per* Gallon.

Former Allowances in respect of Malt and on Sugar used in distilling to cease.

IV. On and after the First Day of *October* One thousand eight hundred and fifty-five all Allowances and Drawbacks of Excise granted by any former Act for or upon Spirits distilled in any Part of the United Kingdom, in respect of the Malt or other Materials used in making such Spirits, and for or upon Sugar and Molasses used in the Distillation of Spirits shall respectively cease and determine, save and except as to Spirits distilled from Wort or Wash made before the said First Day of *October*.

Malt may be made and used free from Duty in distilling Spirits.

V. And from and after the passing of this Act it shall be lawful for any Distiller, or for any other Person who shall give such Security as herein-after required in that Behalf, such Distiller or other Person taking out a proper Licence as a Maltster, to make Malt, under the Provisions of this Act, in a Malthouse approved by the Commissioners of Inland Revenue, for the sole Purpose of being consumed, on or after the First Day of *October* One thousand eight hundred and fifty-five, in the distilling of Spirits; and all Malt which shall be so made by a Distiller and consumed in his Distillery, and all Malt which shall be made by such other Person and delivered into the Storeroom of a Distiller at his Distillery, shall

respectively be free from the Duties of Excise chargeable on Malt: Provided always, that the Provisions, Regulations, Penalties, and Forfeitures contained in the several Acts of Parliament and now in force in relation to Maltsters, or the making of Malt, shall (except so far as the same are repealed, altered, or superseded by the express Provisions of this Act,) be observed, applied, and enforced with respect to Distillers or other Persons making Malt, and to the making of Malt, under the Provisions and Regulations of this Act.

Special Entry to be made of Malthouse.

VI. Every Malthouse to be used for the making of Malt under the Provisions of this Act shall be specially entered for that Purpose, and no such Entry shall be withdrawn whilst any Malt or any Corn or Grain making into Malt shall be in such Malthouse, or in any Storeroom belonging thereto.

Persons other than Distillers making Duty-free Malt to give Security against Frauds.

VII. Every Person, other than a Distiller, who shall intend to make Malt Duty-free, under the Provisions of this Act, shall enter into a Bond to Her Majesty, with Two or more sufficient Sureties, to the Satisfaction of the Commissioners of Inland Revenue, and in such Sum as the said Commissioners shall think proper, conditioned to the Purport or Effect following; (that is to say,) that such Maltster shall duly make into Malt all Corn and Grain which shall be received into any such Malthouse as aforesaid belonging to him, and shall not sell any such Malt to any other Person than a Distiller, or take, send out, remove, or deliver from any such Malthouse as aforesaid any Malt, or Corn or Grain, except Malt duly removed to a Distillery under a Permit duly granted in that Behalf, and shall not convey away, hide, or conceal any Malt, or Corn or Grain, contrary to any of the Provisions of this Act or of any Act in force in relation to Maltsters or the making of Malt; and the Condition of such Bond shall also contain all such further Terms and Stipulations as the Commissioners of Inland Revenue shall deem to be necessary or proper for preventing Frauds in relation to the Malt to be made by such Maltster; and such Maltster shall give a fresh Bond, with such Sureties as aforesaid, when and as often as he shall be required so to do by the said Commissioners, and in default thereof he shall not be entitled to make Malt Duty-free, under the Provisions of this Act.

Malt may be removed for Exportation.

VIII. Provided always, That it shall be lawful for any Maltster to remove Malt from any such Malthouse for Exportation under such Regulations as the Commissioners of Inland Revenue shall make in that Behalf.

Distillers on giving Security to have Duty-free Sugar and Molasses delivered to them, to be used in the distilling of Spirits.

IX. And from and after the Fifteenth Day of *September* One thousand eight hundred and fifty-five every Distiller who shall have given Security by Bond to Her Majesty, with Sureties, to the Satisfaction of the Commissioners of Customs or Excise, in the Manner and for the Purpose herein-after mentioned, shall be entitled to remove, on such Terms and Conditions and in such Manner as the said last-mentioned Commissioners shall think fit, Sugar and Molasses, without previously paying the Duties of Customs or Excise thereon, from any Customs or Excise Warehouse in which the same may be deposited to the proper Storeroom at his Distillery provided for Sugar and Molasses, pursuant to the Act passed in the Session of Parliament holden in the Eleventh and Twelfth Years of Her Majesty's Reign, Chapter One hundred, for the sole Purpose of being consumed, on or after the First Day of *October* One thousand eight hundred and fifty-five, in the distilling of Spirits in his Distillery; and all such Sugar and Molasses which shall be so consumed shall be free from the Duties of Customs or Excise: Provided always, that the Provisions, Regulations, Penalties, and Forfeitures contained in the said last-mentioned Act in relation to Sugar and Molasses on which the Duties of Customs or Excise have been paid shall be observed, applied, and enforced respectively in relation to Sugar and Molasses to be removed as aforesaid, under the Provisions of this Act, without the previous Payment of the said Duties.

Distiller to give Bond, with Sureties, conditioned to secure the due Consumption of Duty-free Sugar and Molasses in the

X. Every Distiller who shall intend to use Sugar or Molasses Duty-free in the distilling of Spirits, under the Provisions of this Act, shall enter into a Bond to Her Majesty, with Two or more sufficient Sureties to the Satisfaction of the Commissioners of Customs or Excise, and in such Sum as the said last-mentioned Commissioners shall think proper, conditioned to the Purport or Effect following; (that is to say,) that all Sugar and Molasses which shall be from Time to Time delivered to him from any Warehouse without Payment of the Duties of Customs or Excise thereon shall be forthwith duly conveyed to and deposited

deposited in a Storeroom for Sugar and Molasses provided at his Distillery, pursuant to the said Act of the Eleventh and Twelfth Years of Her Majesty's Reign, and that all such Sugar and Molasses shall from Time to Time, within the Space of One Calendar Month next after the Delivery thereof from any such Warehouse, be used and consumed by such Distiller solely in the distilling of Spirits in his Distillery; and the Condition of every such Bond shall also contain all such further Terms and Stipulations as the Commissioners of Customs or Excise shall deem to be necessary or proper for preventing Frauds in relation to the Use or Disposal of Sugar or Molasses delivered Duty-free under the Provisions of this Act; and the Distiller shall give a fresh Bond, with such Sureties as aforesaid, when and as often as he shall be required so to do by the said last-mentioned Commissioners, and in default thereof he shall not be entitled to have Sugar or Molasses Duty-free under the Provisions of this Act.

distilling of Spirits.

XI. Every Distiller and Maltster respectively who shall make Malt to be consumed as aforesaid Duty-free shall make due Entry of every Malthouse in which he shall make such Malt as a Place to be used for that Purpose only, and shall provide therein a proper and secure Kiln, approved in Writing by the proper Collector and Supervisor of the District, and to be entered and used for the drying of such Malt, and for securing the same during the Process of drying, and until it shall be removed from such Kiln in the Manner herein directed; and such Kiln shall at all Times be kept locked up by the Officer, who shall not be required to unlock or open the same, except upon Notice in Writing to be given to him on behalf of the Distiller or Maltster, and for a reasonable and proper Object, to be specified in such Notice: Provided always, that it shall be lawful for any such Distiller or Maltster to use such Kiln for the drying of Barley, under such Regulations and Restrictions as the Commissioners of Inland Revenue may make in that Behalf.

Distiller and Maltster to make Entry of his Malthouse, and to provide a Kiln adapted for securing the Malt whilst drying.

XII. Provided always, That every Distiller who shall have or make use of any Kiln for the drying of Barley or other Corn or Grain, wheresoever such Kiln may be situated, and although the same may not be used for the drying of Malt, shall make Entry of such Kiln with the proper Officer of Excise as a Building or Place used by such Distiller in carrying on his Trade or Business, under the Penalty imposed by Law in that Behalf for any Neglect or Omission to make such Entry.

Distillers to make Entry of Kilns used for drying Barley or other Corn or Grain.

XIII. If any such Malthouse as aforesaid shall be situated at a greater Distance than One Mile by the nearest Highway from a Market Town, the Distiller or Maltster shall provide (if required so to do by the Commissioners of Inland Revenue) a House or Lodgings or Rooms fit and proper for the Residence of the Officer having the Survey of such Malthouse, the same to be situated within the Distance aforesaid from such Malthouse, and to be approved by the said Commissioners, and at a reasonable Cost or Rent, not exceeding Ten Pounds a Year, to be paid by such Officer for the same: Provided always, that such House, Lodgings, or Rooms shall not form any Part of the Dwelling House, Residence, Distillery, or Malthouse of such Distiller or Maltster.

If Malthouse more than a Mile from a Market Town, Distiller or Malster to provide Lodgings for the Officer.

XIV. Every Distiller and every such Maltster as aforesaid shall also provide safe and secure Rooms, approved in Writing by the proper Collector and Supervisor of the District, and to be entered and used by such Distiller and Maltster respectively for the several Purposes herein-after expressed; (that is to say,) a Room at the Malthouse of such Distiller or Maltster to be entered and used as a Storeroom for depositing Malt therein immediately on the Removal thereof from the Kiln, and such Room shall be so situated with respect to such Kiln as that the Officer attending the Removal of Malt from the Kiln shall be enabled at One View to see the same taken from the Kiln and carried directly into such Storeroom, or if the Situation of such Storeroom will not admit of such View, then the Communication between the Kiln and the Storeroom shall be by an enclosed and covered Passage having no other Communication, or otherwise the Removal of all such Malt from the Kiln to the Storeroom shall be ensured to the Satisfaction of the Commissioners of Inland Revenue by such Ways and Means as they shall require or approve of, to be adopted by or at the Expense of the Distiller or Maltster; and if such Storeroom shall not be at the Distillery of the Person making such Malt, then the Distiller shall also provide a Room at his Distillery, to be entered and used by him as a Storeroom for depositing Malt therein, on the Removal

Secure Rooms to be provided for the Purposes herein expressed; viz. a Storeroom at the Malthouse for the Deposit of Malt on Removal from the Kiln;

a Storeroom at the Distillery for Malt on Removal from the Malthouse;

also a Mill-room at the Distillery for grinding Malt.

Removal thereof from the Malthouse to the Distillery, previously to the grinding of such Malt; and every Distiller shall also provide a Room at his Distillery, to be called the Mill-room, and to be entered and used by him for the grinding of Malt therein; and all Malt to be used in the Distillery shall be ground by Metal Rollers only; and the Removal of such Malt to and from such Millroom, and the grinding thereof, and the depositing and securing of the same afterwards, shall be under and subject to such Rules and Regulations as the Commissioners of Inland Revenue may from Time to Time make in that Behalf; and all such Rooms so to be provided as aforesaid shall be properly secured to the Satisfaction of the said Collector and Supervisor, and shall be at all Times kept locked by the proper Officer of Excise, and neither the Distiller nor Maltster nor their respective Servants or Workmen shall be admitted therein, except upon due Notice in Writing given to such Officer, in the Manner and for the Purposes directed by this Act.

All such Rooms to be properly secured.

All Fastenings (except Locks) for the Security of Kilns and other Rooms to be provided at the Expense of the Distiller.

Penalty for refusing to defray such Expense, or for removing or damaging Locks or Fastenings.

XV. Whenever any Kiln, Room, or Place is by this Act directed to be kept locked or secured by the Officer of Excise, all fit and proper Fastenings (except Locks) for the Purpose of enabling such Officer to affix Locks thereto, or otherwise to secure such Kiln, Room, or Place, shall be provided and affixed, and renewed from Time to Time, by the Distiller or Maltster, to the Satisfaction of the proper Collector and Supervisor for the Time being, or otherwise such Collector or Supervisor shall provide and affix or renew such Fastenings, at the Expense of such Distiller or Maltster; and if any Distiller or Maltster shall neglect or refuse to pay to such Collector or Supervisor the Cost or Expense incurred by him in providing, affixing, or renewing any such Fastening, such Distiller or Maltster shall forfeit the Sum of One hundred Pounds; and if such Distiller or Maltster, or his Servant or Workman, shall wilfully destroy, damage, or injure any such Fastening as aforesaid, by whomsoever provided or affixed, or any Lock or Key belonging thereto, or shall by any Means open, take off, or remove any such Lock or Fastening, or make any Way or Entrance, or improperly gain Access or Admittance into any such Kiln, Room, or Place, such Distiller or Maltster shall for every such Offence, whether committed by himself or his Servant or Workman, forfeit the Sum of Two hundred Pounds.

Commissioners may revoke Approval of Malthouse, Kiln, or Store-rooms, and require Alterations or additional Fastenings.

XVI. It shall be lawful for the Commissioners of Inland Revenue at any Time to revoke the Approval of any Malthouse, Kiln, Storeroom, or Millroom, or the Mode of Communication between any Kiln and Storeroom provided under this Act, which may have been approved of either by the said Commissioners or by the Collector and Supervisor of Excise, or either of them, and to require the Distiller or Maltster to provide another proper and secure Malthouse, Kiln, or Room in lieu thereof, or to make any Alteration therein, to the Satisfaction of the said Commissioners; and in case of the Refusal or Neglect of the Distiller or Maltster to comply with any Requisition of the said Commissioners in that Behalf, all Malt of such Distiller or Maltster then being at his Malthouse or Distillery, and all Malt thereafter made by him, until he shall so comply, shall be charged with the proper Duty of Excise on Malt, and the Amount of such Duty shall be paid to the proper Collector immediately after the Charge thereof shall have been made.

Allowance on Cistern or Couch Gauges to be 17 per Cent.

XVII. In respect of all Corn or Grain in process of making into Malt in any such Malthouse as aforesaid, the Allowance to be made upon the Gauges thereof during the Time that the same shall be in the Cistern, or in the Couch Frame, whilst directed by Law to be deemed and gauged as in Couch, shall be at the Rate of Seventeen Bushels only for every One hundred Bushels of the whole Quantity of the Corn or Grain so found by such Gauge.

Distiller, &c. to give Notice to Officer to attend, when it is intended to load the Kiln.

XVIII. Every Distiller and Maltster who shall make Malt under the Provisions of this Act shall give Six Hours Notice in Writing to the proper Officer of Excise of the Day and the particular Hour when he shall intend to place any Grain upon the Kiln, and shall specify in such Notice the Floor of Corn or Grain, and the particular Portion thereof, whether the whole or the First or Second Portion, intended to be placed on the Kiln, and for this Purpose no Floor shall be divided into more than Two Portions; and the Officer shall attend pursuant to such Notice, and unlock the Door of the Kiln, and permit the loading thereof with Grain, conformably with such Notice: Provided always, that the loading of the Kiln shall not take place at any other Time than between the Hours of Five o'Clock in the Morning and

and Seven o'Clock in the Evening, and that such loading shall be completed within the Space of Two Hours from the Time specified in such Notice; and in default thereof the Door of the Kiln shall be again locked by the Officer.

Officer to admit the Workmen into the Kiln to stir the Grain from Time to Time, pursuant to Notice.

XIX. Immediately after the loading of the Kiln, the Officer shall again lock up and secure the same, but during the Time that any Grain shall be upon the Kiln the Officer shall attend and admit the Workmen into the Kiln, for the Purpose of turning or stirring such Grain, from Time to Time and at such Times as shall be specified in any Notice in Writing which may be given to him for that Purpose, on behalf of the Distiller or Maltster, Six Hours at the least before the Attendance of such Officer shall be required for the Purpose aforesaid: Provided always, that the Officer shall not be required to unlock the Kiln oftener than Four Times in any One Day, nor at any Time between the Hours of Nine o'Clock in the Evening and Five o'Clock in the Morning, or to allow the Kiln to remain open or unlocked, for the Purpose aforesaid, for a greater Length of Time than Half an Hour on any One Occasion.

Notice to be given for Removal of Malt from the Kiln.

Malt to be measured, and Deficiency charged with Duty.

XX. Every such Distiller and Maltster respectively shall give to the proper Officer Twelve Hours Notice in Writing of the Day, and particular Hour of the Day, not earlier than Five o'Clock in the Morning nor later than Seven o'Clock in the Evening, when such Distiller or Maltster shall intend to remove the Malt from the Kiln; and the Officer shall attend according to such Notice, and the Malt shall be forthwith measured in his Presence, and from the Quantity of Malt found according to such Measuring a Deduction shall be made at the Rate of Five *per Centum* for Heat, Commings or Roots, and the unclean State of such Malt; and if the Quantity after such Deduction shall prove to be less than the Quantity which was given by the highest Gauge of the Grain whilst in the Process of making into Malt, deducting the proper Allowance in that Behalf, the Deficiency shall be charged with the Duty of Excise on Malt, and the Distiller or Maltster shall forthwith pay the Amount of such Duty to the proper Collector of Excise; and all the Malt upon the Kiln, after having been so measured, shall be removed therefrom, and carried, in the Presence of the Officer directly into the Storeroom to be provided and entered by the Distiller or Maltster for that Purpose as aforesaid, and shall be locked up and secured therein by such Officer: Provided always, that it shall be lawful for the Distiller or Maltster, if he shall think fit, to screen such Malt on the Kiln before the same shall be measured, and if the same shall be so screened then no Deduction shall be made from the Quantity found by such measuring, and the Distiller or Maltster shall be charged with Duty in respect of so much only as the actual Quantity so found shall be deficient of the Quantity given by such highest Gauge as aforesaid.

Removal of Malt from the Storeroom at the Malthouse to the Storeroom at the Distillery.

XXI. When the Distiller or Maltster shall desire to remove any Malt from the Storeroom at his Malthouse to the Storeroom at a Distillery, he shall give Twelve Hours Notice in Writing to the proper Officer of Excise of the Time when and the Rooms and Places to and from which he intends to remove such Malt, and the Quantity thereof which he intends to remove; and such Officer shall attend pursuant to such Notice at the Storeroom from which such Malt is to be removed, to unlock the Door thereof, and see measured or weighed out therefrom the Quantity of Malt expressed in such Notice; and such Officer may take Samples of the Malt to be removed, and shall grant a Permit for the Removal of such Malt from and to the several Storerooms expressed in such Notice; and there shall be expressed in such Permit the Time for which the same shall be in force, such Time being a reasonable and sufficient Time for such Removal, and also the Measure or Weight of such Malt; and if such Distiller or Maltster shall not duly remove all such Malt, and deposit the same, according to the Terms of such Permit, or shall remove the same or any Part thereof to any other Place than that expressed in such Permit as the Place to which such Malt is to be removed, or if the Weight of the Malt deposited in such last-mentioned Place shall differ by more than Two and a Half *per Centum*, or if the Measure thereof shall differ by more than Five *per Centum*, from the Weight or Measure of Malt expressed in such Permit, such Distiller or Maltster shall forfeit the Sum of Two hundred Pounds, and all such Malt shall be forfeited, and may be seized by any Officer of Excise; and if any such Malt shall be found removing or removed without being or having been accompanied by

by a Permit duly granted, or accompanied by a Permit expired or out of Force, or which shall not agree with the Time or Manner of the Removal of such Malt, or in which the Weight or Measure of Malt authorized to be removed shall differ more than after the respective Rates aforesaid from the Weight or Measure of the Malt removing or removed under Colour thereof, all such Malt shall also be forfeited, and may be seized by any Officer of Excise.

Malt to be removed from Malthouse to Distillery in Sacks containing Four Bushels.

XXII. All Malt intended to be removed from a Storeroom at the Malthouse to a Storeroom at the Distillery shall be contained in Sacks, and each Sack shall contain the exact Quantity of Four Bushels of Malt by Measure, or One hundred and sixty-eight Pounds by Weight, secured therein in such Manner as the Commissioners of Inland Revenue may direct.

Twelve Hours Notice to be given for Removal of Malt from the Storeroom to the Millroom.

Four Hours Notice for Removal of Malt to the Mash Tun.

XXIII. And when the Distiller shall desire to remove any Malt from the Storeroom at his Distillery to the Millroom, for the Purpose of being ground, he shall give Twelve Hours Notice in Writing to the proper Officer of Excise, specifying in such Notice the Quantity of Malt intended to be so removed; and the Officer shall attend in pursuance of such Notice, and see measured or weighed the Quantity of Malt specified in such Notice, and such Malt shall be forthwith conveyed, in the Presence of the Officer, into the Millroom, and be there locked up and secured by the Officer; and before the Removal of any Malt, after the grinding thereof, to the Mash Tun, the Distiller shall give to the proper Officer Four Hours previous Notice in Writing, specifying the Quantity thereof to be mashed, and the Officer shall attend accordingly and deliver out such Malt, and the same shall be forthwith mashed in his Presence.

Distillers and Maltsterto enter in Books Particulars of Malt received into and removed from their Storerooms.

XXIV. Books prepared with proper Columns for such Purposes as herein-after mentioned shall be delivered by the proper Officer of Excise to every Distiller and to every such Maltster, to be kept by them respectively at every such Storeroom as aforesaid, and whenever any Malt shall be received into or removed from any such Storeroom, the Distiller or Maltster shall enter in such Book as aforesaid, and in the proper Columns prepared for the Purpose, the Quantity of Malt, in Bushels, or in Pounds Weight, if the same shall be weighed, received into or removed from the Storeroom, and in the Case of Malt removed the Number of Sacks or the Weight of the Malt contained therein, if the same shall be weighed; and he shall also enter in such Book the particular Day and Hour of the Day when any such Malt was received into or removed from the Storeroom, and the particular Place from or to which the same was received or removed; and if any Distiller or any such Maltster as aforesaid shall not keep such Book as aforesaid, or shall not write and truly make therein all such Entries as aforesaid, or shall make any false Entry therein, or cancel, obliterate, or destroy or alter any Entry therein, or shall not deliver up any such Book to any Officer of Excise demanding the same, or shall refuse to permit such Officer to make any Minute therein, or to take any Extract therefrom, or shall conceal or convey away the same, or destroy or tear out any Leaf therefrom, such Distiller or Maltster shall for every such Offence forfeit the Sum of One hundred Pounds.

Malt remaining in Storeroom to be measured, and a Balance to be struck of Account of Malt received and delivered;

if a Deficiency, Duty to be charged on the Quantity; if an Excess, the same to be forfeited.

XXV. From Time to Time, when and as often as the Officer of Excise shall deem it to be necessary or proper, and at least once in every Year, the Stock of Malt remaining in any such Storeroom as aforesaid shall be measured or weighed in the Presence of the Officer, and a Balance shall be struck of the Account of Malt received into and delivered out of such Storeroom; and if the Quantity of Malt then remaining in such Storeroom, according to such measuring or weighing, shall be deficient by more than Three *per Centum* by Measure, or One *per Centum* by Weight, (computed as herein-after mentioned,) of the Quantity which, according to the Balance of such Account, ought to be found therein, the Distiller or Maltster shall be charged with the Duty of Excise on Malt for the whole Quantity deficient; and if at any Time the whole of the Malt shall be removed from any such Storeroom, and upon striking such Balance there shall appear to be any such Deficiency exceeding the Rate aforesaid, the Distiller or Maltster shall also be charged with the said Duty on the whole of such Deficiency, and in every such Case as aforesaid the Distiller or Maltster shall forthwith pay the Amount of the Duty so charged upon him to the proper Collector of Excise; and if at any Time, upon striking such Balance as aforesaid, there shall

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be found in any such Storeroom a Quantity of Malt exceeding by more than Three *per Centum* the Quantity which, according to the Balance of such Account, ought to be found therein, the whole Quantity of such Excess shall be forfeited, and may be seized by any Officer of Excise; and on the striking of such Balance as aforesaid the said respective Rates *per Centum* shall be computed and allowed on the whole Quantity of Malt received into the Storeroom since the First Entry and Use thereof as such Storeroom, if there shall have been no previous Stock-taking, or on the whole Quantity received since the last Stock-taking, and also on the Quantity then remaining in such Storeroom, as the Case may be; and for the Purpose of charging the Duty on any such Deficiency as aforesaid, where the Stock Account of Malt in any such Storeroom shall be kept by Weight, Forty Pounds Weight of Malt shall be deemed to be equal to a Bushel of Malt, and the Duty of Excise chargeable on a Bushel of Malt shall be charged accordingly on every Forty Pounds Weight of the Quantity of Malt deficient.

Malt to be either measured or weighed, or both, as the Commissioners may order.

XXVI. In all Cases where Malt in any Storeroom, or on the Removal thereof to or from any Storeroom, is by this Act directed to be measured or weighed, it shall be lawful for the Commissioners of Inland Revenue, by any Order or Regulation from Time to Time by them in that Behalf made, to determine and direct that such Malt shall be either measured or weighed, or both measured and weighed, and that any Account thereof shall be taken and kept either by Measure or Weight, as the said last-mentioned Commissioners shall think fit.

Distiller and Maltster to provide a correct Bushel Measure and Scales and Weight;

and assist Officer in measuring and weighing Malt.

XXVII. Every Distiller and every such Maltster as aforesaid shall provide and keep at his Malthouse and also at his Distillery, and in such proper and convenient Place therein respectively as the Supervisor of Excise shall approve, a correct Bushel Measure, and also just and true Scales and Weights, properly adapted for the weighing of Malt in Sacks, and shall permit any Officer of Excise to use such Measure and Scales and Weights for the Purpose of measuring, weighing, and taking an Account of all or any Malt in the Possession of such Distiller or Maltster; and every such Distiller and Maltster respectively, with his Servants and Workmen, shall, whenever thereto required by any Officer of Excise, measure and weigh, and aid and assist the Officer in measuring and weighing and taking Account of such Malt as aforesaid; and if any Distiller or any such Maltster as aforesaid shall refuse or neglect to provide and keep such Bushel Measure, or to provide and keep such Scales and Weights, in such Place as aforesaid, or shall refuse to permit any Officer of Excise to use the same, or refuse or neglect, whenever thereto required as aforesaid, with his Servants or Workmen, to measure or weigh any such Malt, or to aid and assist the Officer in measuring or weighing and taking Account of the same as aforesaid, such Distiller or Maltster shall for every such Offence forfeit the Sum of One hundred Pounds; and if any Measure which shall be provided or kept by such Distiller or Maltster at his Malthouse or Distillery as or for such Bushel Measure as aforesaid shall not be a true and correct Bushel Measure, or if any Scales or Weight which shall be so provided or kept as aforesaid shall be false or unjust, or if any Distiller or Maltster shall use or cause or permit or suffer to be used any false, unjust, or insufficient Measure, Scales, or Weight in the measuring or weighing of any Malt by or on the Requisition of any Officer of Excise, or shall practise any Art, Device, or Contrivance by which any Officer may be hindered or prevented from taking the just and true Quantity, Measure, or Weight of any Malt, such Distiller or Maltster shall forfeit the Sum of Two hundred Pounds for every such Offence; and all false, unjust, or insufficient Measures, Scales, and Weights respectively shall be forfeited, and may be seized and taken away by any Officer of Excise.

Distiller to deliver an Account of the Malt, Sugar, and Molasses used in every distilling Period, verified by Declaration.

XXVIII. Every Distiller shall at the End of every distilling Period deliver to the proper Officer an Account in Writing of the Number of Bushels of Malt, and the true Quantity of Sugar and Molasses, (specifying the same and the Quantities thereof respectively,) actually used in making the Wort or Wash distilled during such Period; and the Officer shall transmit such Account, together with a Return in Writing signed by him, to the Collector of Excise, specifying the Number of Bushels of Malt, and the Quantities of Sugar and Molasses respectively so used, and the Quantity of Proof Spirits with which such Distiller shall

shall have been charged in respect of such Wort or Wash; and the Distiller or the principal Manager of his Distillery shall make and subscribe a Declaration to the Truth of such Account in the Form or to the Effect following:

'I *A.B.*, Distiller [*or* Principal Manager, *as the Case may be*,] of the Distillery at
'do solemnly declare, That within the Brewing Period commencing on the Day
'of and ending on the Day of both inclusive, there
'were actually mashed and used in the said Distillery, and consumed in the distilling of Spirits
'therein, the several Quantities of Malt and of Sugar and Molasses respectively herein-after
'specified, and no more; (that is to say,) Bushels of Malt,
'Pounds of Sugar, and Pounds of Molasses [*or as the Case may be*];
'and all this I declare to the best of my Knowledge and Belief, and according to the best
'Information in my Power to obtain.'

And in default of such Declaration being made, or if any such Declaration shall be untrue, the Distiller shall forfeit the Sum of Two hundred Pounds.

Distillers and Maltsters to designate their Malthouses by painting certain Words on the principal Entrance.

Penalty on Neglect.

XXIX. Every Distiller or other Person who shall make Malt under the Provisions of this Act shall paint or place and fix in Letters distinctly legible, Three Inches at the least in Height, and of a proper and proportionate Breadth, conspicuously upon the principal Gate, Door, or Entrance of his Malthouse, his Christian and Surname, together with the Words "Entered to make Malt to be used in distilling Spirits only," and shall preserve and keep the same so painted or placed and fixed, and shall re-paint and renew the same as often as Occasion shall require, upon pain of forfeiting the Sum of Twenty Pounds for any Refusal or Neglect to comply in any Particular with the several Directions aforesaid in this Clause contained.

Distillers prohibited from selling Malt, Sugar, or Molasses.

Penalty.

XXX. It shall not be lawful for any Distiller to sell any Malt, Sugar, or Molasses, or to send out or deliver any Malt, Sugar, or Molasses from any Malthouse, Distillery, or other Premises belonging to him; and every Person who shall knowingly buy any Malt, Sugar, or Molasses from a Distiller, or who shall take or receive any Malt, Sugar, or Molasses from a Distillery or any Malt from any Malthouse or Premises on the principal or outer Gate whereof the Words "Entered to make Malt to be used in distilling Spirits only" shall be painted, fixed, or placed, shall forfeit the Sum of One hundred Pounds; and if any Distiller shall sell any Malt, Sugar, or Molasses, or take or send out or remove any Malt from his Malthouse (except Malt duly removed therefrom to his Distillery under a Permit granted in that Behalf), or take or send out or remove any Malt, Sugar, or Molasses from his Distillery, or if any Distiller shall not use all Corn or Grain received at his Malthouse by making the same into Malt, and consume all such Malt in his Distillery, or shall convey away, hide, or conceal any Malt, or Corn, or Grain, or any Sugar, or Molasses, such Distiller shall for every such Offence forfeit the Sum of Two hundred Pounds; and all Malt, Sugar, and Molasses which shall be found in any Distillery or the Premises belonging thereto, otherwise than in the proper Storeroom or Millroom, or in the Mash Tun, or being duly removed to or from any such Places in the Manner directed or allowed by this Act, shall be deemed to be conveyed away, hidden, and concealed by the Distiller, and shall subject him to the said Penalty in that Behalf; and all Malt, Corn, and Grain, and all Sugar and Molasses, which shall be respectively sold, sent out, delivered, or received, or conveyed away, hidden, or concealed, contrary to any of the Provisions of this Act, shall be forfeited, and may be seized by any Officer of Excise.

Commissioners may revoke the Licence of a Distiller or Malster on a Second Conviction of certain specified Offences.

XXXI. And if any Distiller shall be convicted of any of the several Offences specified in the last preceding Clause of this Act, and shall afterwards be again convicted either of the like Offence or of any other of the said several Offences specified as aforesaid, or if after Judgment shall be obtained against any Maltster upon the Bond entered into by him under the Provisions of this Act, by reason of any Breach of the Condition thereof, he shall do any Act which shall be a Breach of the Condition of any such Bond subsequently entered into by him, and by reason thereof Judgment shall be obtained against him upon such last-mentioned Bond, it shall be lawful for the Commissioners of Inland Revenue, and they are hereby empowered, to revoke and annul the Licence granted to such Distiller or Maltster, as the

the Case may be, and to refuse to grant to him any further Licence, either as a Distiller or a Maltster, at any Time thereafter, and also to refuse to grant during the Space of One Year any such Licence to any other Person to exercise the like Trade or Business at the same Premises where the Act or Offence which shall be the Ground of such Second Conviction or Judgment as aforesaid was done or committed.

Persons found unlawfully removing Malt from a Distiller's Malthouse or a Distillery may be arrested and taken before a Justice, and summarily dealt with.

XXXII. And if any Person shall be found taking or removing Malt, or any Corn or Grain making into Malt, from any Malthouse or Premises on the principal or outer Gate whereof the Words "Entered to make Malt to be used in distilling Spirits only" shall be painted, fixed, or placed, unless in the Case of Malt the same shall be removed under and accompanied by a Permit granted under the Provisions of this Act, or if any Person shall be found taking or removing any Malt, Sugar, or Molasses, or any Wort or Wash, from any Distillery or the Premises thereto belonging, it shall be lawful for any Officer of Excise to arrest and detain such Person, and to convey him before a Justice of the Peace residing near the Place where such Arrest shall be made; and such Justice is hereby authorized and required to hear and determine, as soon afterwards as practicable, the Charge against the Person so arrested, and on the Confession of such Person, or on due Proof upon Oath of such Offence, to convict such Offender in the Penalty of One hundred Pounds; and the Person so convicted shall forthwith pay the said Penalty into the Hands of the said Officer, for the Order and Direction of the Commissioners of Inland Revenue, and in default thereof such Justice shall commit such Offender to any Gaol or Prison of the County, there to be kept to Hard Labour for any Period not exceeding Six Calendar Months nor less than Two Calendar Months, unless such Penalty shall be sooner paid.

No Abatement for Deficiencies on Spirits deposited in Warehouse less than Three Days.

XXXIII. 'And whereas by the Twenty-eighth Section of the Act passed in the Sixteenth 'and Seventeenth Years of Her Majesty's Reign, Chapter Thirty-seven, certain Rates of 'Allowance or Abatement are directed to be made in respect of the Deficiencies which may 'occur in *British* Spirits warehoused without Payment of Duty:' Be it enacted, That no such Allowance or Abatement shall be made on any Spirits which shall not be and remain deposited in a Warehouse for the Period of Three Days or more.

Rectifiers may send out compounded Spirits at certain additional Strengths.

XXXIV. 'And whereas it is expedient to allow compounded Spirits to be sent out at 'other Degrees of Strength than are now allowed by Law:' Be it enacted, That it shall be lawful for any Rectifier or Compounder of Spirits to sell and send out compounded Spirits at any Degree of Strength at which *British* Spirits may be sold and sent out by any Distiller, as well as at the Strength at which such Rectifier or Compounder may now sell and send out compounded Spirits under any Act in force.

Malting Barley or other Corn how long to be kept in operation.

XXXV. And for amending the Laws relating to the Duties of Excise on Malt, be it enacted, That all Barley making into Malt in any Malthouse, shall be kept in operation for the full Period of One hundred and sixty-eight Hours at the least from the Time of the same being removed from the Cistern into the Couch Frame before the same or any Portion of it shall be placed on the Kiln; and all other Corn or Grain making into Malt shall be kept in operation for such Period of Time as the Commissioners of Inland Revenue shall order or direct in that Behalf; and if any Maltster shall place on the Kiln any Barley making into Malt which shall not have been kept in operation for the full Period directed by this Act, or any other Corn or Grain making into Malt which shall not have been kept in operation for such Period of Time as the said last-mentioned Commissioners shall order or direct in that Behalf, every such Maltster so offending shall forfeit the Sum of Two hundred Pounds.

Brewer not to have raw or unmalted Grain in his Brewery or in Premises adjacent.

XXXVI. And for preventing Fraud and Evasion of the Duty of Excise on Malt by the Use of raw or unmalted Corn or Grain in the brewing of Beer for Sale, be it enacted, That it shall not be lawful for any Brewer of Beer for Sale to have in his Brewery, or in any Premises belonging or adjacent thereto, whether the same shall be entered by him or not, any raw or unmalted Corn or Grain whatsoever, either whole or unground, or ground or bruised, except Corn or Grain, not ground or bruised, being in Premises entered by such Brewer for the Purpose of making Malt; and all raw or unmalted Corn or Grain which

shall be found in such Brewery or other Premises (except as aforesaid), and also all malted Corn or Grain, whether whole or unground, or ground or bruised with which such raw or unmalted Corn or Grain may be mixed, shall be forfeited, and may be seized by any Officer of Excise, together with all Sacks, Casks, Vessels, or Packages in which such raw or unmalted Corn or Grain may be contained, and the Brewer for every such Offence shall forfeit the Sum of Two hundred Pounds: Provided always, that no such Penalty or Forfeiture shall be incurred in respect of any Oats or Beans *bonâ fide* intended to be used and consumed as Food for Horses, such Oats or Beans being in Premises of which such Brewer shall specially make Entry as Places for the Deposit of Horse Corn, and which shall be so far distinct from his entered Brewery Premises as not to have any internal Communication to or with the same.

Malt used by Brewers to be ground by Metal Rollers only.

XXXVII. No Brewer of Beer for Sale shall have or use, for the Purpose of grinding, crushing, or bruising Malt, any Millstones or any Mill constructed otherwise than with Metal Rollers only, such Rollers not being fluted but having plain and smooth Surfaces; and no Malt which shall be ground by any Means, or crushed or bruised otherwise than by means of such Metal Rollers as aforesaid, shall be used by or be received into the Possession of any such Brewer; and if any such Brewer shall commit any Offence contrary to any of the Prohibitions contained in this Clause he shall forfeit the Sum of Two hundred Pounds; and all Malt which shall be found in the Possession of any such Brewer ground, crushed, or bruised in any Manner contrary to any such Prohibition shall also be forfeited, and may be seized by any Officer of Excise.

CAP. XCV.

An Act to enable the Commissioners of Her Majesty's Works and Public Buildings to provide additional Offices for the Public Service in or near *Downing Street, Westminster*. [14th *August* 1855.]

7 G. 4. c. 77.

'WHEREAS by an Act passed in the Session of Parliament holden in the Seventh Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to extend to* Charing Cross, *the* Strand, *and Places adjacent the Powers of an Act for making a more convenient Communication from* Marylebone Park, *and to enable the Commissioners of His Majesty's Woods, Forests, and Land Revenues to grant Leases of the Site of* Carlton Palace, the Commissioners of His Majesty's Woods, Forests, and Land Revenues were empowered to purchase certain Houses, Tenements, and Hereditaments situate in the Parish of *Saint Margaret* within the Liberty of *Westminster* in the County of *Middlesex*; and the said Commissioners, in pursuance of the Powers so vested in them, purchased several Houses and Tenements on the South Side of *Downing Street* and North Side of *Fludyer Street* in the said Parish and County, and thereupon the same became vested in the Crown as Part of the Land Revenue, and such Houses and Tenements have been since taken down, and the Materials thereof removed, and the Sites thereof are now vacant: And whereas, with the view to provide further and better Accommodation for carrying on the Public Service of Her Majesty, it is necessary and expedient that the Sites of the said Houses and Tenements so purchased as aforesaid, and the further and additional Site herein-after mentioned, should be appropriated by the Commissioners of Her Majesty's Works and Public Buildings for the Erection thereon by them of Offices and Buildings for the Public Service: And whereas a Map or Plan showing the Area proposed to be appropriated and used as a Site for the said new Offices and Buildings for the Public Service was made, for the Purpose of being deposited at the Office of the Commissioners of Her Majesty's Works and Public Buildings, and on such Map or Plan the Site originally intended to be appropriated and used for such Offices and Buildings is coloured Red, Brown, and Yellow: And whereas it has been determined to extend and enlarge the Area for the Site of such new Offices and Buildings as aforesaid, and for that Purpose