5 & 6 W. & M. c. 20.

Sum or Sums of Money not exceeding in the whole the Sum of Fifteen Millions, anything in an Act passed in the Fifth and Sixth Years of the Reign of King *William* and Queen *Mary*, Chapter Twenty, or in any other Act or Acts, to the contrary notwithstanding.

Bills prepared by virtue of this Act to be delivered to the Bank as Security for such Advances.

6. It shall be lawful for the said Commissioners of Her Majesty's Treasury, and they are hereby authorized and empowered, to cause such Exchequer Bills as shall be prepared by virtue of this Act to be delivered from Time to Time to the Governor and Company of the Bank of *England*, in such Proportions as the Public Service may require, as Security for any 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.

7. 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.

8. 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*, at any Period not later than 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, 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. XII.

An Act to amend the Laws relating to the warehousing of *British* Spirits.

[28*th April* 1864.]

BE it 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:

British Spirits in Duty-free Warehouse may be removed to a separate Room to be bottled for Exportation or for Ships Stores.

1. Any plain *British* Spirits deposited in an Excise Warehouse without Payment of Duty may be removed by the Distiller or Proprietor of such Spirits, on giving Twenty-four Hours previous Notice to the Officer of Excise, to a special and secure Building, Room, or Place to be provided by the Distiller or the Proprietor of such Warehouse, and to be approved by the Commissioners of Inland Revenue; and such Spirits may be there bottled and packed for Exportation or for Use as Ships Stores in the Manner herein-after directed, and under such Regulations and during such Hours as the said Commissioners shall appoint in that Behalf: Provided always, that such Building, Room, or Place shall be adjacent to but shall have no internal Communication with the said Warehouse, and shall not be situate in the same Court or Yard, or have any Communication with the Premises of a Rectifier, Dealer in or Retailer of Spirits; and provided also, that the Distiller or Proprietor of the said Warehouse shall give Security by Bond for such Building, Room, or Place.

2. Such

2. Such Spirits, after Removal as aforesaid, shall be drawn off into Imperial or reputed Quart or Pint Bottles, and shall be packed in Cases, each Case to contain any Number of Dozens of Bottles, but not less than One Dozen Quarts or Two Dozen Pints; and all such Cases shall be fastened and secured, and shall be legibly painted or branded with such Particulars and Marks as the said Commissioners shall direct; and if any Deficiency shall be found at any Time in the Quantity of Spirits belonging to such Distiller or Proprietor exceeding Two *per Centum* upon the Quantity which he shall have removed into the said Building, Room, or Place, since the last Account was taken, he shall be charged with the Duty upon so much of such Deficiency as shall exceed the said Rate of Two *per Centum* on the Quantity last aforesaid.

How Spirits shall be bottled and packed.

3. Spirits, when bottled and packed in the Manner directed by this Act, may be removed without Payment of Duty, to a Ship, or to a Customs Warehouse, for Exportation or Use as Ships Stores, under the like Security and subject to the like Conditions as in the Case of Spirits in Casks delivered out of Warehouse for the like Purpose.

Bottled Spirits may be removed to a Ship or to Customs Warehouse as Spirits in Casks.

4. Any plain *British* Spirits of a Strength not less than Forty-three *per Centum* above Proof deposited in the Name of a Distiller in an Excise Warehouse without Payment of Duty may be removed by such Distiller without Payment of Duty to a General Warehouse to be provided and secured, and under the like Bond, as any other General Warehouse for the Deposit of *British* Spirits without Payment of Duty under the Laws of Excise, and to be specially appointed or approved by the Commissioners of Inland Revenue for the Purpose of receiving Spirits to be mixed with Water; and such Spirits when deposited in such last-mentioned Warehouse may, under such Regulations as the said Commissioners shall make in that Behalf, be mixed with Water in a Vat or Vats to be provided by the Distiller, and constructed to the Satisfaction of the said Commissioners, and may be reduced therein to any Strength at which Spirits are allowed by the One hundredth Section of the Act passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and fourteen, to be sent out of or removed from a Distillery or the Stock of a Distiller: Provided always, that the Water to be used in reducing the Strength of such Spirits shall be supplied only through a Service Pipe which shall pass through a Meter placed in the said last-mentioned Warehouse, such Pipe and Meter to be constructed, laid down, and fixed to the Satisfaction of the said Commissioners, who are hereby authorized to require when they shall think it necessary any Change or Alteration to be made therein, or in the laying down or fixing of the same respectively.

Distiller may reduce Spirits with Water in a Warehouse specially approved for that Purpose to any Strength at which he might lawfully send the same out of his Stock.

5. The Commissioners of Inland Revenue may require a separate Room, secured to their Satisfaction, to be provided by a Distiller or Proprietor of an Excise Warehouse for the racking of Spirits upon which the Duty has been paid; and the Officer of Excise shall keep an Account, at Hydrometer Proof, of all Spirits belonging to such Distiller or Proprietor of Spirits which shall be received into such Room and lawfully sent out therefrom; and if upon taking an Account of the Stock of such Spirits at any Time, a greater Quantity of Spirits shall be found in such Room than, according to the said Account, ought to remain therein, the Excess shall be charged with Duty, and if such Excess shall amount to more than One *per Centum* on the Quantity of Spirits which shall have been brought in since the last preceding Account taken of the Stock of Spirits of such Distiller or Proprietor of Spirits in such Room as aforesaid, such Excess shall be forfeited, and the Distiller or Proprietor of such Spirits shall forfeit the Sum of Twenty Shillings for every Gallon of such Excess.

Separate Room to be provided for racking Duty-paid Spirits.

6. In lieu of the Allowance of One Half *per Centum* allowed by Section One hundred and nineteen of the Act passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and fourteen, in the Case of any Deficiency which shall occur during the Operation of vatting, blending, or racking of Spirits in Warehouse, an Allowance not exceeding One *per Centum* shall be made in the Case of any such Deficiency, and the same Allowance shall be made in the Case of any Deficiency which shall occur during the mixing with Water and racking of any Spirits reduced under the Provisions of this Act.

Allowance upon the Deficiency arising from the vatting of Spirits in Warehouse increased to One per Cent.

7. On

Duty to be paid on Quantity of Spirits actually delivered from Warehouse, where no fraudulent or improper Deficiency.

7. On the Delivery of any Cask or Package of Spirits from the Excise Warehouse in which the same shall have been deposited without Payment of Duty, the proper Duties shall be charged and paid upon the Quantity of Spirits actually found in such Cask or Package at the Time of the Delivery thereof by Weight, Measure, or Gauge, as the Commissioners of Inland Revenue may direct; provided that if the Quantity of Spirits contained in such Cask or Package shall be found by Weight, Measure, or Gauge to be less than the Quantity contained therein when the same was deposited in the said Warehouse, and if the said Commissioners shall not be satisfied that such Deficiency has not been caused in the whole or in part by any fraudulent Abstraction, then the Duty shall be charged and paid upon the whole Quantity of Spirits contained in such Cask or Package at the Time when the same was deposited in the Warehouse according to the Account then taken thereof, or upon such Portion thereof as the said Commissioners shall think fit.

When any Deficiency beyond natural Waste is found in Spirits in Warehouse, the Duty on the Quantity originally warehoused to be paid immediately.

8. If any Officer of Excise shall at any Time find a greater Deficiency (whether calculated by Weight, Measure, or Gauge) in the Quantity of Spirits which should be contained in any Cask or Package deposited in any Excise Warehouse without Payment of Duty than can be accounted for by natural Waste or other legitimate Cause, the Commissioners of Inland Revenue may require immediate Payment of the Duty on the Quantity of Spirits originally warehoused in such Cask or Package; and if such Duty be not paid by the Distiller or Proprietor of such Spirits in whose Name the said Cask or Package shall be warehoused, on Demand made in Writing by any Officer of Excise, the said Distiller or Proprietor shall forfeit double the Value of the said Duties; and no Spirits which may be deposited in any such Warehouse as aforesaid in the Name of such Distiller or Proprietor shall be transferred to any other Person or delivered out of such Warehouse until such Distiller or Proprietor shall have paid the Amount of such Duties or Forfeiture as aforesaid.

Spirits fraudulently concealed, abstracted, or removed from Warehouse to be forfeited, and Distiller or Proprietor of Warehouse to forfeit 200*l.*

9. If any Spirits shall be fraudulently concealed in or removed from the Excise Warehouse in which the same shall have been deposited without Payment of Duty, or if any Spirits shall be abstracted from any Cask or Package which shall be deposited in any such Warehouse, all such Spirits, and all Spirits with which the same may be put or mixed, and all Spirits remaining in such Cask or Package, together with the said Cask or Package, shall be forfeited, and the Distiller, or the Proprietor or Tenant of the Warehouse, (if such Concealment or Abstraction shall have taken place in, or such Removal have been made from, any General Warehouse,) shall forfeit the Sum of Two hundred Pounds.

Distiller or Proprietor of Spirits or Warehouse opening or gaining Access to Warehouse, except in Presence of an Officer, to forfeit 500*l.*

10. If any Distiller or Proprietor of Spirits, or any Proprietor or Tenant of any Excise Warehouse used for the Deposit of Spirits without Payment of Duty, or if any Person or Persons in the Employ of any Distiller or Proprietor of Spirits or Proprietor or Tenant of such Warehouse, shall open or gain access to any Excise Warehouse used for the Deposit of Spirits without Payment of Duty, except in the Presence of an Officer of Excise acting in the Execution of his Duty as such Officer, or shall abstract any Spirits from any Cask or Package therein, the Distiller or Proprietor of Spirits, or Proprietor or Tenant of the Warehouse as aforesaid, who, by himself or by any Person in his Employ, shall commit any such Offence as aforesaid, shall forfeit the Sum of Five hundred Pounds.

British Spirits may be removed from Excise to Customs Warehouse, and may be delivered from Customs Warehouse for Home Consumption.

11. Any plain *British* Spirits to which no sweetening or other Matter which shall alter the Strength thereof has been added may, upon Security by Bond being given, and under such Regulations as the Commissioners of Customs and Inland Revenue respectively may from Time to Time make in that Behalf, be removed from any Excise Warehouse to, and be deposited without Payment of any Duty in, any Customs Warehouse which shall be situate in Premises separate and distinct from any other Premises in which Duty-paid Spirits or Wine are kept; and any such Spirits so deposited may upon the like Security, and under such Regulations as aforesaid, be removed to any other Customs Warehouse situate as aforesaid, or to any General Excise Warehouse; and such Spirits may be delivered for Home Consumption from any Customs Warehouse in which the same shall be deposited upon Payment of the proper Excise Duties thereon, to be ascertained according to the Laws and Regulations now in force with respect to Spirits in an Excise Warehouse; and the said Duties shall be collected by the Officers of Customs under the Direction of the said Commissioners

Commissioners of Customs, who shall cause a separate Account to be kept, and to be furnished to the said Commissioners of Inland Revenue, of all such Duties collected and received; and the Amount thereof shall from Time to Time be paid over to the Account of the Receiver General of Inland Revenue at the Bank of *England*, and shall be dealt with and applied in the same Manner as other Monies arising from Duties of Excise.

Allowance of Twopence per Gallon on British Spirits deposited in Customs Warehouse not to be paid until Spirits actually exported.

12. The Allowance of Twopence *per* Gallon granted by Section Four of the Act passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and twenty-nine, to any Distiller or Proprietor of Spirits in respect of *British* Spirits deposited in a Customs Warehouse, shall not be paid until a Certificate from the proper Officer of Customs shall be produced to the Officer of Excise appointed to pay the said Allowance that such Spirits have been actually exported or used in the said Warehouse for fortifying Wines, or for any other Purpose to which Foreign or Colonial Spirits may be applied under the Laws or Regulations of the Customs.

Powers and Provisions of Customs Acts to be applied to British Spirits warehoused in Customs Warehouses under this Act.

13. All the Powers, Provisions, Clauses, Regulations, Pains, and Penalties contained in or imposed by any Act or Acts relating to the Customs as to the Warehousing, Custody, and Delivery out of Warehouse, whether for Exportation, for Use as Ships Stores, or for Home Consumption, of Goods liable to a Duty of Customs, and as to any Deficiencies therein or Allowances thereon, so far as the same respectively are or shall be applicable, in all Cases not hereby expressly provided for, and so far as the same shall not be superseded by and shall be consistent with the express Provisions of this Act, shall be observed, applied, enforced, and put in execution with reference to any *British* Spirits deposited in any Warehouse of Customs under the Provisions of this Act, and to the Proprietors or Owners of such Spirits.

Bonds to be given in Form approved by Commissioners.

14. Any Bond or Security required to be given by or under the Authority of this Act shall be entered into to Her Majesty, with One or more sufficient Surety or Sureties, and in such Amount and with such Conditions as the Commissioners of Customs or Inland Revenue respectively shall direct and approve.

Penalties to be recovered as other Excise Penalties.

15. The Penalties and Forfeitures imposed by this Act shall be sued for, recovered, levied, mitigated, and applied by the same Ways, Means, and Methods, and in like Manner, as Penalties and Forfeitures may be sued for, recovered, levied, mitigated, and applied under the Laws of Excise in that Behalf.

Sections 129, 132, 133, 134, and 147 of the Act 23 & 24 Vict. c. 114. repealed.

16. Sections 129, 132, 133, 134, and 147 of the Act passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and fourteen, shall be and the same are hereby repealed, except as to anything done or which ought to be done, or as to any Offence committed, or any Penalty or Forfeiture incurred, before the Commencement of this Act.

CAP. XIII.

An Act to further extend the Time for making Enrolments under the Act passed in the Twenty-fourth Year of the Reign of Her present Majesty, intituled *An Act to amend the Law relating to the Conveyance of Lands for Charitable Uses*, and otherwise to amend the said Law. [13th *May* 1864.]

24 & 25 Vict. c. 9.

25 & 26 Vict. c. 17.

'WHEREAS by an Act passed in the Twenty-fourth Year of the Reign of Her present Majesty, Chapter Nine, Time was given for enrolling certain Deeds, Assurances, and Instruments therein referred to until the Expiration of Twelve Calendar Months next after the passing of the said Act; and by another Act passed in the Twenty-fifth Year of Her present Majesty, Chapter Seventeen, the Time for enrolling such Deeds, Assurances, and Instruments was extended to the Sixteenth Day of *May* One thousand eight hundred and sixty-four; and by the Fourth Section of the said Second Act it was enacted that the