CAP. LXIV.

An Act to amend the Laws relating to the Inland Revenue.

[6th *August* 1866.]

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:

Grant of Drawback on solidified Worts exported to Foreign Parts.

1. 'Whereas a Drawback of Excise is payable by Law in respect of Beer brewed or 'made by any entered and licensed Brewer of Beer for Sale in the United Kingdom, and 'exported as Merchandise from any Port in the United Kingdom to Foreign Parts, and 'it is expedient to grant a Drawback of Excise in respect of Worts made and solidified 'by any such Brewer as aforesaid and exported as aforesaid:' Be it enacted, That there shall be paid and allowed in respect of Worts made by any entered and licensed Brewer of Beer for Sale in the United Kingdom from Malt or Sugar, or Malt and Sugar, on which the full Duties of Excise and Customs respectively have been charged or paid, and solidified, and exported as Merchandise from any Port in the United Kingdom to Foreign Parts, a Drawback at the Rate of the Duty payable on One Bushel of Malt, with the Addition of the Sum of Three Halfpence for every Twenty-eight Pounds Avoirdupois of such Wort made and solidified as aforesaid, which shall be manufactured, prepared, and exported in conformity with the Provisions of this Act.

The Manufacture and Exportation of solidified Worts to be under such Regulations as the Commissioners of Inland Revenue may make, and under Conditions specified in this Section.

2. The Manufacture, Preparation, Packing, and Exportation of such Wort shall be under and subject to such Rules, Regulations, and Securities (by Bond or otherwise), as the Commissioners of Inland Revenue may from Time to Time make and require respectively in that Behalf, and under and subject also to the following Conditions; (that is to say,)

1. The Wort shall not be evaporated until it has been boiled with Hops in the Proportion of at least One Pound Weight Avoirdupois of Hops to every Bushel of Malt, or Twenty-five Pounds Weight Avoirdupois of Sugar used in making such Wort:
2. The solidified Wort shall be of such Density that when dissolved in Water in the Proportion of Twenty-eight Pounds Weight Avoirdupois of such Wort to Thirty-four Gallons and One Tenth Part of a Gallon of Water it shall produce Thirty-six Gallons of liquid Wort of a Specific Gravity not less than 1·027 Degrees, such Specific Gravity to be ascertained in the Manner directed by the Seventy-second Section of the Act passed in the Twenty-third and Twenty-fourth Years of the Reign of Her Majesty, Chapter One hundred and fourteen, or by means of the Weighing Bottle, as the said Commissioners shall direct:
3. Solidified Wort shall be packed only between the Hours of Six o'Clock in the Morning and Six o'Clock in the Afternoon, and in the Presence of the proper Officer of Excise, and in such Cases or Packages as shall be approved by the said Commissioners, and such Cases or Packages shall be fastened and secured to the Satisfaction of such Officer:
4. The Brewer shall give Twenty-four Hours Notice of his Intention to export solidified Wort to the Officer of Excise in whose Survey his Brewery shall be situated, stating the Quantity of such Wort intended to be exported, the particular Day and Hour at which the same is to be packed, and the Name of the Port from which it is to be exported:
5. The Brewer shall provide just and sufficient Scales and Weights properly adapted for the weighing of solidified Wort, and shall allow any Officer of Excise to use the same, and shall provide such Officer with proper and sufficient Assistance to enable him to weigh such Wort.

Solidified Wort not to contain anything that shall not be

3. If any solidified Wort, packed or produced for Exportation, shall have mixed therewith any Substance, Material, or Thing other than such as shall be produced by the Process of mashing from Malt, or from such Descriptions of Sugar as may lawfully be

produced by the mashing of Malt and Sugar.

employed in the brewing of Beer, the Brewer shall, over and above any other Penalty to which he may be subject, forfeit the Sum of Two hundred Pounds, and all such Wort, and the Packages in which the same may be contained, together with any Drawback claimed thereon, shall be forfeited.

Provisions of former Acts relating to the Exportation of exciseable Commodities to apply to the Exportation of solidified Wort.

4. The Drawback or Allowance upon solidified Wort exported under the Provisions of this Act shall be paid by the Commissioners of Inland Revenue, and the Provisions of all Acts in force relating to the Exportation of any exciseable Commodities on Drawback, and all Fines, Forfeitures, Pains, and Penalties imposed by the said Acts, shall (except as altered by this Act) extend to and shall be respectively applied, practised, and put in execution for and in respect of the said Drawback or Allowance upon solidified Wort hereby granted upon the Exportation thereof, in as full and ample a Manner to all Intents and Purposes as if the said several Provisions, Fines, Forfeitures, Pains, and Penalties were enacted and imposed in and by this Act.

So much of Condition No. 1. in Sect. 28. of 23 & 24 Vict. c. 113. as provides that Malt to be exported shall not be blown or roasted, and of Sect. 13. of 28 & 29 Vict. c. 66., repealed, and other Provisions made.

5. So much of the Condition numbered "One" in the Twenty-eighth Section of the Act of the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and thirteen, as provides that Malt to be exported on Drawback shall not be blown or roasted, is hereby repealed, and the Thirteenth Section of the Act of the Twenty-eighth and Twenty-ninth Years of Her Majesty's Reign, Chapter Sixty-six, save so far as respects the Repeal therein contained, is also hereby repealed; and the Amount of Drawback allowed by Law upon the Exportation of Malt shall be calculated in the following Manner; (that is to say,) when the Malt shall weigh less than Forty Pounds Avoirdupois *per* Bushel, a Drawback at the Rate of the Duty payable on One Bushel of Malt shall be allowed and paid in respect of every Forty Pounds Avoirdupois of the Malt exported; and when the Malt shall weigh Forty Pounds Avoirdupois or upwards *per* Bushel, Drawback shall be allowed and paid according to the Quantity ascertained by Measure, subject, however, in either Case, to the Deduction of Seven and a Half *per Centum* upon the Quantity ascertained as directed by the Thirtieth Section of the said Act of the Twenty-third and Twenty-fourth Years of Her Majesty's Reign; provided that no Malt shall be exported on Drawback which, after having been screened and cleaned as directed in the said Twenty-eighth Section of the said last-mentioned Act, shall be of greater Weight than Forty-four Pounds Avoirdupois *per* Bushel, and that no Malt (other than blown, roasted, and crystallized Malt) shall be exported on Drawback which, after having been screened and cleaned as aforesaid, shall be of less Weight than Thirty-six Pounds Avoirdupois *per* Bushel.

Roasted Malt to be exported only by Roasters, and Dealers in roasted Malt, and under same Regulations as other Malt.

6. Roasted Malt shall be exported on Drawback by a licensed Roaster of Malt, or by a licensed Dealer in roasted Malt, and by no other Person, and from the entered Premises of such Roaster or Dealer; and all the Provisions, Fines, Forfeitures, Pains, and Penalties contained in or incorporated by so much of Sections Twenty-seven, Twenty-eight, Twenty-nine, Thirty, Thirty-one, Thirty-two, and Thirty-three of the said Act of the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and thirteen, as is now in force, and not repealed by this Act, in relation to the Exportation of Malt from a Malthouse, or to any Act, Neglect, or Omission of a Maltster, shall, so far as the same shall be applicable, extend and apply to the Exportation of roasted Malt, and to any Act, Neglect, or Omission of a Roaster of Malt or Dealer in roasted Malt.

Commissioners of Inland Revenue may authorize the use in Distilleries of Vessels, &c. in addition to those prescribed by Law.

7. It shall be lawful for the Commissioners of Inland Revenue to permit a licensed Distiller, Rectifier, or Compounder to fix and use in his Distillery or Premises, subject to such Regulations as they think fit, any Vessel, Utensil, Cock, Plug, Pump, Pipe, or Fastening which shall be approved of by them, in addition to or in lieu of any Vessel, Utensil, Cock, Plug, Pump, Pipe, or Fastening prescribed and required by the Act passed in the Twenty-third and Twenty-fourth Years of the Reign of Her present Majesty, Chapter One hundred and fourteen, and also for the said Commissioners to withdraw such Permission whenever they shall think proper to do so; and every such Vessel, Utensil, Cock, Plug, Pump, Pipe, or Fastening shall, so long as the same shall be used with the Permission of the said Commissioners, but no longer, be deemed to be a Vessel, Utensil, Cock, Plug, Pump, Pipe, or Fastening prescribed and required by the said Act; and all the Provisions, Penalties, and Forfeitures contained in or imposed by the said Act, or any other Act in force

force relating to any Vessel, Utensil, Cock, Plug, Pump, Pipe, or Fastening used by or on the Premises of a Distiller, Rectifier, or Compounder, shall, so far as the same shall be applicable, extend and apply to every Vessel, Utensil, Cock, Plug, Pump, Pipe, or Fastening permitted to be fixed and used under the Authority of this Act.

Methylated Spirit not to be used as a Beverage or as a Medicine.

8. No Person shall use Methylated Spirit or any Derivative thereof in the Manufacture, Composition, or Preparation of any Article whatsoever capable of being used either wholly or partially as a Beverage or internally as a Medicine; and if any Person shall use Methylated Spirit or any Derivative thereof in the Manufacture, Composition, or Preparation of any Article as aforesaid, or shall sell or have in his Possession any such Article in the Manufacture, Composition, or Preparation whereof any Methylated Spirit, or any Derivative thereof, shall have been used, he shall forfeit the Sum of One hundred Pounds, and such Article shall be forfeited, together with the Vessels or Packages containing the same: Provided always, that nothing herein contained shall apply to the Use of Methylated Spirit, or any Derivative thereof, in the Manufacture, Composition, or Preparation of Sulphuric Ether or Chloroform, or prevent the Sale or Possession of any Sulphuric Ether or Chloroform: Provided also, that nothing herein contained shall prejudice or affect the Power of the Commissioners of Inland Revenue to allow Methylated Spirit to be used by such Persons as they may authorize in such Branches of the Arts and Manufactures of the United Kingdom as the said Commissioners may sanction or approve.

No Alteration to be made in "Finish" made from Methylated Spirit.

9. If any Person shall, after any Methylated Spirit shall have been mixed with Gum Resin for forming the Mixture known as "Finish," or any like Mixture, separate the Gum Resin from the said Methylated Spirit, or alter the said Mixture in any Manner except by adding thereto a further Quantity of Gum Resin, or any Article for the sole Purpose of colouring the same, he shall forfeit the Sum of Two hundred Pounds, and the said Spirit and Mixture respectively so separated or altered as aforesaid shall be forfeited, together with the Vessels or other Packages containing the same.

Penalty on the Drivers of Hackney Carriages not licensed to be used on Sundays using the same on Sundays. Proceedings as in Sect. 23. of 1 & 2 W. 4. c. 22.

10. If any Carriage, having fixed or placed thereon a numbered Plate provided by the Commissioners of Inland Revenue for a Hackney Carriage not authorized by Licence to be used on *Sundays*, shall be used on any *Sunday* for the Purpose of standing or plying for Hire as a Hackney Carriage within the Metropolitan Police District or the City of *London*, such Carriage shall be deemed to be a Carriage not having the proper Stamp Office Plate fixed thereon, and the Driver of such Carriage or other Person plying for Hire therewith, or having the Care thereof, shall forfeit Five Pounds, and if such Driver or other Person shall be the Proprietor or Owner of such Carriage he shall forfeit Ten Pounds; and such Proceedings as are prescribed in the Twenty-third Section of the Act of the First and Second *William* the Fourth, Chapter Twenty-two, shall be had and taken against such Driver or other Person for the Recovery of the said Penalties respectively, and the same Directions shall be observed with respect to such Carriage, and the Horse or Horses harnessed thereto or drawing the same, and the Harness used therewith, and generally as are given and contained in the said Section with respect to the Carriage, Horse or Horses, and Harness therein mentioned, and otherwise.

Penalty on Persons hawking Goods without Licence in the United Kingdom.

11. 'Whereas it is expedient to impose an uniform Penalty throughout the United 'Kingdom upon Persons hawking Goods without Licence:' Be it enacted, That if any Person shall, in the United Kingdom, trade or do any other Act for which such Person is required by the Acts in force in *Great Britain* and *Ireland* respectively to be licensed as a Hawker, Pedlar, or Petty Chapman, without having a proper Licence in that Behalf, or if any Person who shall trade or do any such other Act as aforesaid shall neglect or refuse to produce to any Person who shall demand the same a proper Licence granted to him as a Hawker, Pedlar, or Petty Chapman, and then in force, he shall forfeit the Penalty of Ten Pounds, which shall be an Excise Penalty, and be over and above any other Penalty to which such Person may be liable to under any Act now in force; and it shall be lawful for any Person to seize and detain the Offender, and to deliver him to any Officer of Excise, or to any Constable or Police Officer, who is hereby required to take such Offender before a Justice of the Peace for the County or Place wherein the Offence shall have been committed, and such Justice shall, on the Confession of the Party, or upon due Proof on Oath made

made of the Offence, convict such Offender in the Penalty aforesaid, or in some mitigated Amount not less than One Fourth Part thereof; and if the Penalty imposed be not immediately paid the Justice shall, by Warrant under his Hand, commit the Offender to Hard Labour in the House of Correction for the said County or Place for the Space of One Calendar Month (to be reckoned from the Day of the Commitment), unless the Penalty shall be sooner paid: Provided always, that where the Person offending shall not be detained and proceeded against in the Manner herein directed the said Penalty of Ten Pounds may be recovered by Information in the same Manner as any other Excise Penalty.

Sect. 7. of 50 G. 3. c. 41. prohibiting Hawkers from selling Goods by Auction repealed.

12. 'Whereas by the Seventh Section of an Act passed in the Fiftieth Year of the Reign 'of King *George* the Third, Chapter Forty-one, Hawkers, Pedlars, Petty Chapmen, and 'other trading Persons therein mentioned are prohibited from selling Goods, Wares, or 'Merchandise by any Mode of Sale by Auction at any Place in which they are not House-'holders, or which is not an usual Place of their Abode, and it is expedient to remove such 'Restriction:' Be it enacted, That the said Prohibition shall be and the same is hereby repealed, so far as regards the selling by Auction by any trading or other Person duly licensed as an Auctioneer.

Hawkers Licences to expire on 31st March in every Year.

13. From and after the Thirtieth Day of *September* One thousand eight hundred and sixty-six, every Licence which shall be granted in the United Kingdom to a Hawker, Pedlar, and Petty Chapman shall expire on the Thirty-first Day of *March* next following the Grant of such Licence; provided that it shall be lawful to grant a Licence to a Hawker, Pedlar, and Petty Chapman after the Thirtieth Day of *September* One thousand eight hundred and sixty-six for a Period not exceeding Six Months, on Payment of One Half only of the Amount payable for a yearly Licence, and such half-yearly Licence shall continue in force until the Thirty-first Day of *March* or the Thirtieth Day of *September*, whichever shall next follow the Day of granting the same.

Provision for Renewal of Hawker's Licences granted before Alteration in Time of Expiration.

14. It shall be lawful to grant to any Person who shall be the Holder of a Hawker's Licence expiring on the Thirty-first Day of *January* in the Year One thousand eight hundred and sixty-seven a renewed Licence, to expire on the Thirty-first Day of *March* or the Thirtieth Day of *September* then next following, upon Payment of a proportionate Part of the Duty payable upon a yearly Licence for Two Months or Eight Months, as the Case may be; and it shall also be lawful to grant to any Person who shall be the Holder of a Hawker's Licence expiring on the Thirty-first Day of *July* in the Year One thousand eight hundred and sixty-seven a renewed Licence, which shall be made to expire on the Thirty-first Day of *March* then next following, upon Payment of a proportionate Part of the Duty payable upon a yearly Licence for Eight Months; and it shall also be lawful to grant to any Person who shall be the Holder of a Hawker's Licence in *Ireland* expiring on the Fifth Day of *January* in the Year One thousand eight hundred and sixty-seven a renewed Licence, to expire on the Thirty-first Day of *March* then next following, on Payment of a proportionate Part of the Duty upon a yearly Licence for Three Months.

As to Drawback on Exportation of Plate from the United Kingdom.

15. The Drawback now payable on Gold Plate and Silver Plate of *British* Manufacture exported from *Great Britain*, or of *Irish* Manufacture exported from *Ireland*, shall, in like Manner and upon the same Terms and Conditions, be paid on Gold Plate and Silver Plate of *British* Manufacture exported from *Ireland* or of *Irish* Manufacture exported from *England*; and the Bond or Security required by Law to be given by the Exporter of any such Plate from *Great Britain* or *Ireland* shall contain a Condition that the Plate so exported shall not be relanded or brought again into any Part of the United Kingdom.

20 & 21 Vict. cc. 77, 79.

16. 'Whereas by the Acts of Parliament establishing the Courts of Probate in *England* 'and *Ireland* respectively the Jurisdiction and Authority of all Ecclesiastical Courts in 'Matters and Causes Testamentary were vested in Her Majesty, to be exercised in Her 'Name in the said Courts of Probate: And whereas before and at the Time appointed for 'the Commencement of the said Acts respectively all Letters or Powers of Attorney and 'Proxies filed in any Ecclesiastical Court in *England* or *Ireland* were by Law exempt from 'Stamp Duty: And whereas Doubts have arisen whether the said Exemption from

Letters of Attorney and

'Stamp

'Stamp Duty extends to Letters or Powers of Attorney or Proxies filed in the said 'Courts of Probate:' Be it enacted and declared, That all Letters or Powers of Attorney and Proxies filed or to be filed in the said Courts of Probate respectively shall be deemed to have been and to be exempt from all Stamp Duty.

Proxies filed in the Probate Courts declared exempt from Stamp Duty.

17. If after the Commissioners executing the Acts relating to the Duties of Assessed Taxes have signed and allowed any Assessments of the said Duties for any Year, the Surveyor or Inspector shall discover upon his Survey or Examination, or otherwise, that any Assessment is not such as to charge or to fully charge any House, Person, Article, Matter, or Thing with the Duty which ought to be charged in respect thereof under the said Acts, it shall be lawful for the said Surveyor or Inspector at any Time within the Year to which the Assessment relates to charge in respect of such House, Person, Article, Matter, or Thing the full Amount of single Duty by which the Assessment ought to be increased; and such Charge shall be certified, determined, and recovered in the Manner provided by the said Acts in relation to Surcharges.

After Assessments allowed Surveyor to certify Increases thereto.

18. If any Person who, under the Provisions of the Acts relating to the Duties of Assessed Taxes, ought to deliver any List or Declaration, shall refuse or neglect so to do within the Time limited by any general or particular Notice affixed or delivered in pursuance of the said Acts, or shall under any Pretence wilfully delay the Delivery thereof, and if Information thereof shall be given and Proceedings thereupon shall be had before the Commissioners for executing the said Acts, such Person shall forfeit any Sum not exceeding Twenty Pounds, and treble the Duty at which he ought to be charged by virtue of the said Acts, such Penalty and Duties to be recovered as any like Penalty and Duties are recoverable under the said Acts.

A Penalty for Neglect in delivering List or Declaration may be imposed by Commissioners.

CAP. LXV.

An Act to enable Her Majesty to declare Gold Coins to be issued from Her Majesty's Colonial Branch Mints a legal Tender for Payments; and for other Purposes relating thereto. [6th *August* 1866.]

'WHEREAS by an Act of the Fifty-sixth Year of the Reign of His late Majesty King 'George the Third, Chapter Sixty-eight, intituled *An Act to provide for a new Silver* 56 G. 3. c. 68.
'*Coinage, and to regulate the Currency of the Gold and Silver Coins of this Realm*, it is 'amongst other things provided, that after the Date of the passing of that Act the Gold 'Coin of the Realm should be the only legal Tender for Payments (except the Silver Coin 'of the Realm to the Extent of Forty Shillings) within the United Kingdom of *Great* '*Britain* and *Ireland*:

'And whereas by the same Act it is declared, that the Gold Coin of the Realm should 'hold such Weight and Fineness as are prescribed by an Indenture therein referred to, 'and made with His Majesty's Master and Worker of the Mint for making Gold Monies 'at His Majesty's Mint in *London*, and with such Allowance called the Remedy as is given 'to the said Master by the said Indenture, which Weight and Fineness are by the said Act 'declared to be the Standard of the lawful Gold Coin of the Realm, so far as relates to the 'Gold Coins of the Denominations in use at the Time of the passing of the said Act, 'and specified in the said Indenture:

'And whereas Gold Coins of the Weight and Fineness and of the Denominations 'mentioned in the said Act and specified in the said Indenture, have from the Date of the 'said Act up to the present Time continued to be issued from Her Majesty's Mint in '*London*, and to be a legal Tender for Payments as well in the United Kingdom as in 'divers of Her Majesty's Possessions abroad:

'And whereas Her Majesty by Proclamation hath established or may hereafter establish 'in divers of Her Majesty's said Possessions Branches of the Royal Mint, for making Gold

'Coins