

ANNO QUINTO

VICTORIÆ REGINÆ.

Sess. 2.

****

CAP. XXV.

An Act to repeal the present and impose and allow new countervailing Duties and Drawbacks of Excise on Mixtures and Preparations made with Spirits, when removed from or into *England*, *Scotland*, or *Ireland* respectively; and to suspend for a limited Time so much of an Act of the present Session as repeals the Allowance on Spirits made from Malt only in *Ireland*.

[31st *May* 1842.]

WHEREAS an Act was passed in the Session of Parliament holden in the Sixth and Seventh Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to impose countervailing Duties of Excise on Mixtures, Compounds, Preparations, and Commodities made from or with Spirits, removed from* Ireland *to* England *or* Scotland, *or from* Scotland *to* England, *and to grant countervailing Drawbacks on the Removal of the same; to repeal the additional Duties of Excise on Licences to Retailers of Spirits in the United Kingdom; and to alter the Laws relating* 6 & 7 W. 4. c. 72.

relating to Distillers and Retailers of Spirits: And whereas an Act was passed in the Third Year of the Reign of Her Majesty, intituled *An Act for granting to Her Majesty Duties of Customs, Excise, and Assessed Taxes:* And whereas an Act was passed in this present Session of Parliament, intituled *An Act to impose an additional Duty on Spirits, and to repeal the Allowance on Spirits made from Malt only, in* Ireland: And whereas by reason of the additional Duty imposed by the said last-mentioned Act on Spirits in *Ireland* the countervailing Duties and Drawbacks now payable under the said first-recited Act of the Sixth and Seventh Years of the Reign of His said late Majesty, on the several Mixtures, Compounds, Preparations, or Commodities therein mentioned, when removed from *Ireland* into *England* or *Scotland*, or from *England* or *Scotland* into *Ireland*, are greater in Amount than the same should be, according to the Rates of Duty now payable on Spirits in *England*, *Scotland*, and *Ireland* respectively, and it is therefore expedient to repeal all the said countervailing Duties and Drawbacks, and to impose other countervailing Duties and Drawbacks in lieu thereof, and to amend the said first-recited Act: 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, That the several Duties and Drawbacks now payable on the several Mixtures, Compounds, Preparations, and Commodities mentioned and described in the Schedule to the said first-recited Act of the Sixth and Seventh Years of the Reign of His late Majesty annexed, on the Removal of the same from *Ireland* to *Scotland* or *England*, or from *Scotland* to *England* respectively, or from *England* to *Scotland* or *Ireland*, or from *Scotland* to *Ireland*, shall cease and determine, and in lieu thereof there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, upon the several Mixtures, Compounds, Preparations, and Commodities mentioned and described in the Schedule to this Act, on the Removal of the same from *Scotland* or *Ireland* respectively into *England*, the several Sums of Money and Duties of Excise as they are respectively inserted, described, and set forth in the said last-mentioned Schedule, and that there shall be allowed and paid on the Removal of such Mixtures, Compounds, Preparations, and Commodities from *England* to *Scotland* or *Ireland* respectively the several Drawbacks of Excise also inserted, described, and set forth in the said Schedule to this Act.

3 & 4 Vict. c. 17.

5 Vict. Sess. 2. c. 15.

Countervailing Duties and Drawbacks on Articles enumerated in 6 & 7 W. 4. c. 72. repealed, and new Duties and Drawbacks granted in lieu thereof.

II. And be it enacted, That the said Duties and Drawbacks hereby imposed and allowed shall be under the Management of the Commissioners of Excise, and shall be charged, raised, levied, sued for, and recovered, and accounted for, allowed, and paid, in the same Manner, and under the same Laws, Enactments, Clauses, Provisions, Restrictions, Rules, Pains, Penalties, and Forfeitures, (except as otherwise provided for by this Act,) as the Duties and Drawbacks in lieu of which the same are imposed and allowed were charged, raised, levied, sued for, and recovered, and accounted for, allowed, and paid.

New Duties and Drawbacks to be under the Commissioners of Excise, and to be recovered and paid as former ones.

III. And

So much of 6 & 7 W. 4. c. 72. as relates to the Removal of the Mixtures, &c. from Scotland to Ireland, or Ireland to Scotland, repealed.

III. And be it enacted, That so much of the said first-recited Act of the Sixth and Seventh Years of the Reign of His said late Majesty as prescribes or provides any Rules or Regulations or imposes any Restrictions on the Removal of any of the said Mixtures, Compounds, Preparations, or Commodities from *Scotland* to *Ireland*, or from *Ireland* to *Scotland*, and as limits or prescribes the Strength of any of the said Mixtures, Compounds, Preparations, or Commodities, or the Quantity of Spirits to be contained therein, when removed from *Scotland* to *Ireland*, or from *Ireland* to *Scotland*, or as requires the same when so removed to be accompanied by a Permit, shall be and the same is hereby repealed.

What shall be deemed Made Wines.

IV. And be it enacted, That no Liquor or Preparation shall be deemed or taken to be Made Wines which shall not have undergone the usual Process of Fermentation in the Manufacture thereof, and be in other respects what has been usually known in *England* as Made Wines, and shall be removed, and shall be described in the Entries and other Documents relating to such Removal, and in the Permits accompanying the same, as Made Wines; and all Made Wines which shall be removed as Sweets, or otherwise than as aforesaid, shall be forfeited, and may be seized by any Officer of Excise or Customs; and every Person removing or having removed, or who shall be or shall have been concerned in the Removal of the same, shall forfeit One hundred Pounds.

Proportion of Proof Spirits to be added to and contained in Made Wines removed.

V. And be it enacted, That the Duty hereby imposed and the Drawback granted on Made Wines being fixed on the Calculation that about Twelve Gallons of Proof Spirits are added in every One hundred Gallons of Made Wines, if any Made Wines removed from *Scotland* or *Ireland* to *England* shall have added to them any greater Quantity of Spirits than in the Proportion of Twelve Gallons of Spirits of the Strength of Hydrometer Proof in every One hundred Gallons of such Made Wines, or if any Made Wines, when produced to be shipped from *Scotland* or *Ireland* to *England*, or after the Arrival of the same in *England* respectively, shall be found to contain any greater Quantity of Spirits than in the Proportion of Twenty-four Gallons of Proof Spirits (Twelve of such Twenty-four Gallons being the Calculation or Allowance for Spirit generated by Fermentation) in every One hundred Gallons of such Made Wines, or if any Made Wines removed from *England* to *Scotland* or *Ireland* on Drawback shall have added to them, or shall be found to contain, when produced for Shipment, or after Arrival in *Scotland* or *Ireland* respectively, any less Quantity of Spirits than in the Proportions aforesaid, all such Made Wines shall be forfeited, and may be seized by any Officer of Excise or Customs; and every Person removing or having removed, or who shall be or shall have been concerned in the Removal of the same, shall forfeit Two hundred Pounds.

What shall be deemed British Compounds.

VI. And be it enacted, That all Spirits, and all other Liquors, by whatever Name called, having any Portion of Spirits therein, (not being Mixtures, Compounds, or Preparations, or Commodities or Made Wines, allowed to be removed under the said recited Act and this Act,) which shall be mixed with or shall have had communicated thereto

thereto any Flavour of Juniper, Mint, Peppermint, Cloves, Aniseed, Carraway Seeds, or Almonds, or any of the Oils thereof, or of any other Oil, or the Materials producing the same, used by Rectifiers or Compounders, or in the Manufacture of *British* Compounds, and all Juices of Fruit having Spirits added thereto (not being fermented Made Wines), shall be deemed and taken to be *British* Compounds, and shall not be removed from *Scotland* or *Ireland* to *England*, or from *England* to *Scotland* or *Ireland*, under the Penalties and Forfeitures contained in an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to repeal the Duties payable in respect of Spirits distilled in* England, *and of Licences for distilling, rectifying, or compounding such Spirits, and for the Sale of Spirits, and to impose other Duties in lieu thereof, and to provide other Regulations for the Collection of the said Duties, and for the Sale of Spirits, and for the warehousing of such Spirits without Payment of Duty for Exportation*, for removing *British* Spirits from one Part of the United Kingdom to another Part thereof, contrary to the Regulations of the said last-mentioned Act.

6 G. 4. c. 80.

On Question whether the Commodities removed are of the Kind mentioned in the Entries and Permit, Proof to lie on the Defendant in any Information, and the Plaintiff in an Action against the Officer.

VII. And be it enacted, That if, upon the Trial or Hearing of any Information, Action, or other judicial Proceeding, any Question or Dispute shall be raised whether any Made Wines, or any other of the Mixtures, Compounds, Preparations, or Commodities mentioned in the said recited Act, produced to be shipped for Removal or removed from *Ireland* or *Scotland* to *England*, or from *England* to *Scotland* or *Ireland*, are of the Kind, Description, or Denomination mentioned in the Entries or Documents relating to such Removal, or in the Permit obtained for or used on such Removal, the Proof thereof shall lie on the Defendant or Claimant in any Information filed for the Recovery of any Penalty or Duty, or for the Condemnation of any Seizure, and on the Plaintiff in any Action brought against any Officer of Excise or Customs for any Seizure made in respect of any such Removal.

So much of 5 Vict. Sess. 2. c. 15. as repeals the Allowance on Spirits made from Malt only, in Ireland, suspended.

VIII. And whereas by the said recited Act passed in this present Session of Parliament, intituled *An Act to impose an additional Duty on Spirits, and to repeal the Allowance on Spirits made from Malt only, in* Ireland, the Allowance payable on Spirits distilled from Malted Corn only in *Ireland* is made to cease and determine from and after the Eleventh Day of *March* One thousand eight hundred and forty-two: And whereas it is expedient that the Operation of so much of the said Act as determines the said Allowance, and as requires the same to be repaid by any Distiller in *Scotland* removing such Spirits to *Ireland*, should be suspended; be it therefore enacted, That so much of the said Act as enacts, that from and after the Eleventh Day of *March* One thousand eight hundred and forty-two the Allowance granted by the recited Act of the Second Year of the Reign of His late Majesty King *William* the Fourth, for and upon every Gallon of Spirits of the Strength of Hydrometer Proof distilled in *Scotland* and *Ireland* from malted Corn only, not being mixed with any unmalted Corn or Grain whatever, after the Rate of Two Gallons of such Spirits for every Bushel of Barley Malt, or One Bushel and One Fourth of a Bushel and One Third Part of a Gallon

of Malt made from Bear or Bigg only, in respect of which Spirits any Distiller in *Scotland* or *Ireland* shall be charged with Duty during the Time that such Distiller shall use Malt only, shall, as respects *Ireland*, cease and determine and be no longer paid or payable, and the several Enactments, Provisions, and Regulations in any Act or Acts of Parliament contained, for claiming or paying the same, be no longer enforced, save and except as in the said Act is saved and excepted, and as enacts, that no Spirits distilled in *Scotland* from unmalted Corn or Grain, mixed or unmixed with Malt, shall be taken out of any Warehouse for Removal to *Ireland*, unless such Spirits were distilled and warehoused by some Distiller not having at the Time when such Spirits were distilled and warehoused any Spirits made from Malt only, or on which any Allowance shall be or shall have been made in respect of the Duty on Malt, in his Stock or Possession or in such Warehouse, and which shall be so certified by the proper Officer at the Time of warehousing and also at the Delivery thereof, nor shall any Spirits made from Malt only, or in respect of which any Allowance as aforesaid has been or shall be made, paid, or received, be taken out of Warehouse in *Scotland* for Removal to *Ireland* until the Allowance so made shall have been repaid by the Distiller to the Commissioners of Excise, or such Person as they shall order or direct to receive the same, and as imposes Penalties and Forfeitures for any Removal contrary to such Enactment, shall be suspended, and shall not be in operation until the First Day of *August* One thousand eight hundred and forty-two; and until the said Day the said Allowance shall continue to be paid and received, and the several Enactments, Provisions, and Regulations relating thereto shall continue in force in *Ireland*, in the same Manner as if the said Act of the present Session had not been passed.

So much of last recited Act as provides for Malt Spirits removed from Scotland to Ireland after 11th March, repealed.

IX. And be it enacted, That so much of the said Act of the present Session as directs, that on all Spirits made from Malt only, or in respect of which any such Allowance as aforesaid shall have been or shall be made, which shall be removed from *Scotland* to *Ireland* after the Eleventh Day of *March* One thousand eight hundred and forty-two, such Allowance shall be repaid, and as empowers and requires the Commissioners of Excise to sue for and recover the Amount thereof, shall be and the same is hereby repealed.

Commencement of Act.

X. And be it enacted, That this Act shall commence and take effect from and after the passing thereof.

Act may be altered this Session.

XI. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

SCHEDULE to which the aforegoing Act refers.

ARTICLES ENUMERATED.	Countervailing DUTIES from Scotland or Ireland to England.
For every Gallon thereof removed—	£ s. d.
Ether	0 10 5
Sweet Spirits of Nitre	0 6 3
Camphorated Spirits	
Lavender Water and other Perfumes, being Spirits scented with Essential Oils, Flowers, or other Ingredients	
Compound Spirits of Lavender	
Spirits of Rosemary	
Spirits of Ammonia	
Sal Volatile	
Friar's Balsam	
Compound Tincture of Benzoin	
Tincture of Assafœtida	
Tincture of Castor	
Tincture of Kino	
Tincture of Guiacum	
Tincture of Myrrh	
Tincture of Ginger	
Spirit Varnishes	
Other Tinctures and Medicated Spirits	0 4 2
Made Wines	0 0 6

ARTICLES ENUMERATED.	Countervailing DRAWBACKS from England to Scotland or Ireland.
For every Gallon thereof removed—	£ s. d.
Ether	0 10 5
Sweet Spirits of Nitre	0 6 3
Camphorated Spirits	
Lavender Water and other Perfumes, being Spirits scented with Essential Oils, Flowers, or other Ingredients	
Compound Spirits of Lavender	
Spirits of Rosemary	
Spirits of Ammonia	
Sal Volatile	
Friar's Balsam	
Compound Tincture of Benzoin	
Tincture of Assafœtida	
Tincture of Castor	
Tincture of Kino	
Tincture of Guiacum	
Tincture of Myrrh	
Tincture of Ginger	
Spirit Varnishes	
Other Tinctures and Medicated Spirits	0 4 2
Made Wines	0 0 6

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