yield full Compensation to the Person or Persons damnified by the Offence, not only for the Damage so done to any such Machines as aforesaid, but also for any Damage which may at the same Time be done by any such Offenders to any Erection or Fixture whatever in or about or belonging to any such Machines.

Provisions of recited Act extended to Threshing Machines.

II. And be it further enacted, That the several Clauses, Remedies, and Provisions contained in the said recited Act shall extend and be construed to extend to such Machines as are herein-before mentioned, as fully and effectually to all Intents and Purposes as if the same Machines had been mentioned and particularized in the said recited Act.

Not to extend to Scotland or Ireland.

III. Provided always, and be it further enacted, That nothing in this Act contained shall extend to *Scotland* or *Ireland*.

CAP. LXXIII.

An Act to amend Two Acts, of the Seventh Year of the Reign of His late Majesty King *George* the Fourth, and in the First and Second Years of the Reign of His present Majesty, for the uniform Valuation of Lands and Tenements in the several Baronies, Parishes, and other Divisions of Counties in *Ireland*. [1st *August* 1832.]

'WHEREAS an Act was passed in the Seventh Year of the Reign of His Majesty King *George* the Fourth, intituled *An Act to make Provision for the uniform Valuation of Lands and Tenements in the several Baronies, Parishes, and other Divisions of Counties in* Ireland, *for the Purpose of the more equally levying of the Rates and Charges upon such Baronies, Parishes, and Divisions respectively:* And whereas by an Act passed in the last Session of Parliament, for amending the said recited Act, it was among other Things enacted, that no Houses, Lands, or Tenements which by any Law or Usage have been heretofore exempted from Applotment or Assessment for or towards Cesses or Rates imposed by or under Grand Jury Presentment should be included in the Valuation by the said recited Act of the Seventh Year of the Reign of His Majesty King *George* the Fourth authorized and directed to be made: And whereas it may be useful that a complete Valuation of all Houses, Lands, or Tenements exceeding the annual Rent or Value of Three Pounds should be made, but that Houses, Lands, or Tenements of a public or charitable Nature should be exempt from Assessment towards County or Parochial Rates:' Be it therefore enacted by the King'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 herein-before recited Provision of the said Act of the last Session of Parliament shall be and the same is hereby repealed.

7 G. 4. c. 62.

1 & 2 W. 4. c. 51. s. 111.

Recited Provision of 1 & 2 W. 4. c. 51. repealed.

All Houses, Lands, &c. whatsoever to be valued, and entered in Field Books.

II. And be it further enacted, That all Houses, Lands, and Tenements whatsoever, saving only Houses of an annual Rent or Value not exceeding Three Pounds, as by the said Act of the last Session of Parliament in that Behalf excepted and provided,

provided, shall be valued, and the Particulars of the Valuation thereof entered in the Field Books to be prepared of each Parish, as by the said Act of the Seventh Year of His late Majesty appointed and required.

Commissioner of Valuation shall distinguish all Houses, &c. which shall be exempted from Applotment, &c.

III. Provided, and be it further enacted, That in making out from such Field Books as aforesaid the Lists or Tables of the several Parishes within each Barony, and of the Townlands or other Sub-denominations or Divisions of Land within every such Parish, as by the said Act of the Seventh Year of His late Majesty appointed and required, the Commissioner of Valuation of each County shall distinguish all Houses, Lands, or Tenements of a public Nature or used for charitable Purposes within every such Parish, and the Value of the same shall be deducted from the gross Amount of the Valuation of the Houses, Lands, and Tenements comprised in each such List or Table; and all such Houses, Lands, and Tenements so distinguished and deducted shall be exempt from Applotment or Assessment for or towards all County Cess Charges and Parish Rates whatsoever; and the Lists, Tables, or Valuations so reduced shall be and be deemed to be the Lists, Tables, or Valuations according to the Proportions specified, wherein all Grand Jury and Parish Rates shall be assessed and levied, pursuant to the Provisions of the herein-before recited Acts, any thing therein contained to the contrary hereof notwithstanding.

What Houses, &c. exempted from Applotment.

IV. And be it further enacted, That no Houses, Lands, or Tenements shall be deemed to be of a public Nature or used for charitable Purposes within the Provisions of this Act, unless such Houses, Lands, or Tenements shall be altogether of a public Nature or used exclusively for charitable Purposes.

High Constables, &c. to make Returns respecting Houses and Lands exempted.

V. And be it further enacted, That so much of the said Act of the last Session of Parliament as requires the High Constables and other Collectors of County Cess to make Returns of the several Houses, Lands, or Tenements within their respective Districts of Collection where or in respect whereof no Applotment or Assessment was made of or towards raising the last previous Charges or County Cess shall from and after the passing of this Act be taken and deemed to refer to and comprise only such Houses, Lands, and Tenements as, having been so exempted, may be altogether of a public Nature or used exclusively for charitable Purposes, and as if the Obligation or Duty to make such Returns had been expressly so limited by the said last-mentioned Act; and that for the Purposes of this Act such limited Returns shall be called for and made in like Manner, and under like Penalties for any Default therein, as the Returns by the said Act of the last Session of Parliament required to be made for the Purposes of such Act.

Appeal may be made against Exemption or Non-exemption, as on any other Ground, and Committees of Appeal and of Revision may amend the Valuation as in other respects.

VI. Provided always, and be it further enacted, That it shall and may be lawful for any Select Vestry, holden and constituted as by the said recited Act of the Seventh Year of His late Majesty provided, to appeal against any Valuation contained in any Table or List, or against the Formation of any Table or List prepared under Authority of this Act and of the said recited Acts of His late or present Majesty, on the Ground of any Houses, Lands, or Tenements having been improperly considered as of a public or charitable Nature, and distinguished or deducted from any List or Valuation

Valuation accordingly, whether such Houses, Lands, or Tenements be situate in the Parish or Townland wherein such Vestry may be holden, or in any other Parish or Townland of the same Barony; and that such Appeal shall be determined upon, and a Memorandum of the Agreement so to appeal made, and like Notice thereof given, as in case of Appeal on any Ground whereupon it may be lawful to appeal by virtue of the Provisions of either of the said recited Acts; and that the Committee of Appeal, constituted according to the Provisions of the said Act of His late Majesty, shall have like Power and Authority to deal therewith, and to send for and examine Witnesses, and administer Oaths or Affirmations, under and subject to the like Pains and Penalties for Perjury committed therein as in Cases of Appeal on any other Ground whatever; and such Committee shall direct the Amendment of such List, Table, or Valuation, or confirm the same, as they shall be of opinion that the Houses, Lands, or Tenements in respect whereof such Appeal may have been made are or are not of a public or charitable Nature, and that the same ought or ought not to be liable to Applotment and Assessment accordingly; and the Committee of Revision in every County, constituted under Authority of the said recited Act of His late Majesty's Reign, shall afterwards and in like Manner have Power and Authority to inquire into and determine the Justice and Propriety of the Formation of such List or Lists, and to allow or disallow the Exemption of any Houses, Lands, or Tenements under the Provisions of this Act, and to amend, if need be, the Valuation of any Barony accordingly.

Parts of the County of the City of Dublin beyond the Circular Road to be within the Provisions of the recited Acts and this Act.

VII. 'And whereas it is by the said recited Act of the Seventh 'Year of the Reign of His late Majesty enacted, that the Provisions 'and Directions in such Act contained should extend to all Coun- 'ties, Counties of Cities, Counties of Towns, and Towns Corporate 'in *Ireland*, except the County of the City of *Dublin*, and Pro- 'vision has been made for the Valuation of every House situate and 'being in the said City of *Dublin*, or the County of the said City, 'or the County of *Dublin*, and within or upon the Circular Road 'of the City of *Dublin*, by an Act passed in the Fifth Year of His 'late Majesty's Reign, intituled *An Act to provide for valuing the* 5 G. 4. c. cxviii. '*Houses situate in and near the City of* Dublin, *and for the more* '*equal Payment of the local Taxes there:* And whereas certain Parts 'of the said County of the City of *Dublin* lie beyond the said Cir- 'cular Road, and it is expedient that Provision should be made 'for the Valuation of the Houses, Lands or Tenements so situate 'beyond such Circular Road and within such County of the City 'of *Dublin;*' be it therefore further enacted, That all Provisions and Directions in the said Act of the Seventh Year of the Reign of His late Majesty and in the said Act of the First and Second Years of His present Majesty's Reign and in this Act contained, relating to Counties and the Valuation thereof, shall extend to and comprise such Parts of the said County of the City of *Dublin* as lie beyond the said Circular Road, as fully to all Intents and Purposes as if the herein-before recited Exception of the said County of the City of *Dublin* had not been made.

County Cess Charges, Grand Jury Rates and Parish Rates,

VIII. And be it further enacted, That from and after the End of the Assizes or Presenting Term, as the Case may be, next ensuing the Day on which such List and Valuation for any County, as is in

may be levied after End of Assizes or Presenting Term next ensuing the Day that the List and Valuation shall be published in the Dublin Gazette.

the said recited Act of the Seventh Year of the Reign of His late Majesty described, the same being signed as therein required, and duly prepared according to the Provisions of the said recited Acts of His late and present Majesty and of this Act, shall be published in the *Dublin Gazette*, all County Cess Charges whatsoever, and all Grand Jury Rates imposed or to be imposed on any such County by Presentments of the Grand Jury, or to be raised off such County, or any Barony, Parish, or Division thereof, and all Parish Rates imposed or levied or to be levied under Authority of any Act or Acts of Parliament, shall be assessed and levied off such County, and off every Barony, Parish, Townland, or other Division therein, according to the Proportions specified in such List and Valuation so prepared and published under Authority of the said recited Acts and of this Act; any Law, Statute, Usage, or Custom, or any former Assessment or Valuation, to the contrary in anywise notwithstanding.

CAP. LXXIV.

An Act to permit the Distillation of Spirits from Mangel Wurzel. [1st *August* 1832.]

6 G. 4. c. 80.

'WHEREAS by 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*, it is amongst other things enacted, that it shall not be lawful for any Distiller to make or brew at the same Time any Wort or Wash, or to make or distil any Spirits, from Malt, Corn, or Grain, or any Mixture thereof, and from Sugar or Potatoes, or any Mixture thereof, respectively, or to make or brew any Wort or Wash or distil any Spirits from any other Materials whatsoever; and if any such Distiller shall at the same Time make or brew any Wort or Wash or shall make or distil any Spirits from Malt, Corn, or Grain, or any Mixture thereof, and from Sugar or Potatoes, or any Mixture thereof, respectively, or shall at any Time make or brew any Wort or Wash or distil any Spirits from any other Materials whatsoever, such Distiller shall forfeit the Sum of Two hundred Pounds, and all such Wort, Wash, and Spirits shall be forfeited, and may be seized by any Officer of Excise: And whereas by the same recited Act any licensed Distiller in *Scotland* or *Ireland* was authorized to make or brew any Wort or Wash and to make or distil Spirits from Sugar or from Potatoes: And whereas it is expedient to allow Spirits to be distilled from Mangel Wurzel, as well as from Malt, Corn, or Grain, Sugar or Potatoes;' be it therefore enacted by the King'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 it shall be lawful for any licensed Distiller in *England, Scotland*, or *Ireland* to make or brew any Wort or Wash and to make or distil Spirits from

Licensed Distillers may distil Spirits from Mangel Wurzel only.