ANNO SEXTO & SEPTIMO

GULIELMI IV. REGIS.

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C A P. LXXII.

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 to Distillers and Retailers of Spirits. [13th *August* 1836.]

WHEREAS the Duties by Law charged and payable on Spirits made or distilled in the respective Parts of the United Kingdom are, for every Gallon of Spirits of the Strength of Hydrometer Proof made or distilled in *England*, Seven Shillings and Sixpence; for every Gallon of such Spirits made or distilled in *Scotland*, Three Shillings and Four-pence; and for every Gallon of such Spirits made or distilled in *Ireland*, Two Shillings and Four-pence: And whereas such Differences in the respective Amounts of the said Duties operate unfairly and unjustly on the Manufactures

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of all Mixtures, Compounds, and Preparations into the Manufacture of which Spirits enter as the Basis, or a principal Ingredient or Material thereof, and injuriously to the Revenue when such Articles are manufactured in and removed from that Part of the United Kingdom paying the lower Duty into those Parts of the United Kingdom in which the higher Duties are charged and paid, and also further operate as Prohibitions to the Removal of such Articles from those Parts of the United Kingdom paying the higher Duty to the Parts in which the Excise Duties are chargeable: And whereas by the respective Acts of Union between *England* and *Scotland* and *Great Britain* and *Ireland* it is intended that all the Subjects of the United Kingdom should as far as possible be placed on an Equality in respect of Trade and Manufactures, and it is therefore necessary and expedient, in conformity with such Intention, that countervailing Duties should be imposed on the Removal from *Ireland* to *England* or *Scotland*, or from *Scotland* to *England*, of the respective Mixtures, Compounds, Preparations, and Commodities in the Schedule to this Act mentioned, according to the Quantity of Proof Spirit usually employed in the manufacturing and compounding of the same, and that corresponding Drawbacks should be allowed: And whereas by an Act passed in the Fourth and Fifth Years of His Majesty's Reign, intituled *An Act to repeal the Duties on Spirits made in* Ireland, *and to impose other Duties in lieu thereof, and to impose additional Duties on Licences to Retailers of Spirits in the United Kingdom*, certain additional Duties of Excise were imposed on Excise Licences taken out by Retailers of Spirits in *Great Britain* and *Ireland*: And whereas it is expedient to repeal the said additional Duties: And whereas it is expedient to allow Spirits made or distilled in the United Kingdom to be warehoused in Casks of a lesser Size than Eighty Gallons, and to remove the Restriction on Retailers of Spirits not to have more than Ten Gallons of Spirits of Wine in Stock, and to repeal so much of an Act passed in the Second Year of His Majesty's Reign, intituled *An Act to reduce the Allowance on Spirits made from Malt only in* Scotland *and* Ireland, as prevents any Distiller in *Scotland* and *Ireland* from giving Notice to distil from Malt during the Remainder of his Licence, after having distilled from raw Grain, and to restore the Provision contained in an Act passed in the Fourth Year of the Reign of His Majesty King *George* the Fourth: 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 from and after the First Day of *September* One thousand eight hundred and thirty-six there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, upon the several Mixtures, Compounds, Preparations, and Commodities mentioned and described in the Schedule to this Act annexed, on the Removal of the same from *Ireland* to *Scotland* or *England*, or from *Scotland* to *England* respectively, the several Sums of Money and Duties of Excise as they are respectively inserted, described, and set forth in the said Schedule; and that there shall be allowed and paid, on the Removal of such Mixtures, Compounds, Preparations, and Commodities from *England* to *Scotland*

4 & 5 W. 4. c. 75.

2 W. 4. c. 29.

Countervailing Duties set forth in the Schedule to be charged on the Articles enumerated therein when removed from Ireland to Scotland or England, or from Scotland to England, and Drawbacks to be allowed on Removal of the same.

or *Ireland*, or from *Scotland* to *Ireland*, the several Drawbacks of Excise also respectively inserted, described, and set forth in the said Schedule.

Duties and Drawbacks to be under the Management of the Commissioners of Excise.

II. And be it further enacted, That the said countervailing Duties and Drawbacks of Excise shall be under the Management of the Commissioners of Excise, and the said Duties shall be raised, levied, sued for, and recovered, received, accounted for, and paid over, and the said Drawbacks shall be claimed, allowed, and paid, in the same Manner, and by the like Means, Methods, and Ways, and under the same Laws, Enactments, Clauses, Provisions, Rules, and Restrictions, Pains, Penalties, and Forfeitures, (except as otherwise especially provided for by this Act,) as the other Duties and Drawbacks under the Management of the Commissioners of Excise are raised, levied, sued for, and recovered, applied, accounted for, and paid over, claimed, allowed, and paid.

Persons intending to remove any of the Articles enumerated to give Notice of his Intention and obtain a Permit.

III. And be it further enacted, That every Person who shall intend to ship any of the said Mixtures, Compounds, or Preparations, or Commodities, for Removal from *Ireland* to *Scotland* or *England*, or from *Scotland* to *England*, or from *England* to *Scotland* or *Ireland*, or from *Scotland* to *Ireland* respectively, shall, Twelve Hours before shipping the same, give Notice in Writing of such his Intention to the Collector of Excise or other proper Officer of Excise appointed to receive the same at the Port of Shipment, setting forth and specifying in such Notice the Number of Casks or Packages, or Vessels or Utensils, intended to be so removed, and also the Mark and Number on each such Cask, Package, Vessel, or Utensil, and the Quantity and Description of the Mixtures, Compounds, Preparations, or Commodities contained in each, and the Name of the Vessel and the Master thereof by which and the Name of the Port or Place to which the same are to be removed, and the Name of the Person or Persons at such last-mentioned Port or Place to whom such Mixtures, Compounds, Preparations, or Commodities are to be sent; and such Persons shall also, at the Foot or on the Back of every such Notice as aforesaid, request that a Permit may be granted for the Removal of such Mixtures, Compounds, Preparations, or Commodities, in conformity with the Particulars thereof set forth and specified in such Notice; and the Collector or Officer of Excise to whom such Notice shall be given shall on the Receipt thereof be authorized to examine or cause to be examined every such Cask, Package, Vessel, and Utensil, and the Marks and Numbers and Contents thereof, and ascertain the Truth of the Particulars in such Notice, and being satisfied thereof shall grant or cause to be granted a Permit for the Removal of such Mixtures, Compounds, Preparations, or Commodities, expressing in such Permit, or by Indorsement thereof, the several Particulars aforesaid, of the Number of Casks, Packages, Vessels, or Utensils, and the Marks and Numbers thereof, and the Quantity and Description of the Mixtures, Compounds, Preparations, or Commodities contained in each, with the Names of the Persons shipping the same and to whom the same are to be sent, and of the Vessel and the Master thereof by which and of the Port and Place from which and the Port or Place

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to which such Mixtures, Compounds, Preparations, or Commodities are to be removed; and the Collector or other Officer granting such Permit shall forthwith transmit by Post a Duplicate thereof to the Collector or other principal Officer of Excise at the Port or Place, or nearest thereto, to which such Mixtures, Compounds, Preparations, or Commodities are to be removed; and if any such Mixtures, Compounds, Preparations, or Commodities shall be found on board any Ship or Vessel in *Ireland* bound for *England* or *Scotland*, or on board any Ship or Vessel in *Scotland* bound for *England*, without such Notice of Shipment having been given, or not accompanied with such Permit as aforesaid, the same shall be forfeited, and may be seized by any Officer of Excise or Customs, and the Person who shall have shipped or caused to be shipped such Mixtures, Compounds, Preparations, or Commodities shall forfeit Two hundred Pounds.

On the Arrival of the Vessel in England or Scotland, Entry to be made with the Collector or other Officer of Excise of the Articles on board, and the Permit to be produced and Duty paid.

IV. And be it further enacted, That the Proprietor or Consignee of any such Mixtures, Compounds, Preparations, or Commodities removed from *Ireland* into *England* or *Scotland*, or from *Scotland* into *England*, shall, on the Arrival of the Ship or Vessel at the Port or Place into which the same shall be brought, make due Entry with the Collector or other Officer of Excise appointed to receive the same at such Port or Place of such Mixtures, Compounds, Preparations, or Commodities on board such Ship or Vessel, and shall deliver to such Collector or other Officer the Permit for the Removal of the same, and shall pay to such Collector or other Officer the Duties due and payable on such Mixtures, Compounds, Preparations, or Commodities, according to the Provisions of this Act; and such Collector or other Officer, having examined or caused to be examined the said Mixtures, Compounds, Preparations, or Commodities, and being satisfied that they are the same Casks, Packages, Vessels, or Utensils, Mixtures, Compounds, Preparations, or Commodities specified in the Permit, and having received the Duties payable thereon, shall deliver the same to the Proprietor, Consignee, or Agent making such Entry and producing such Permit as aforesaid; and if any of the said Mixtures, Compounds, Preparations, or Commodities shall be removed from *Ireland* to *Scotland* or *England*, or from *Scotland* to *England*, without being accompanied with such Permit as aforesaid, or if within Twenty-four Hours after the Arrival of any Ship or Vessel due Entry of any such Mixtures, Compounds, Preparations, or Commodities on board thereof shall not be made, and the Permit for the Removal thereof produced, or if any such Mixtures shall be removed from the Quay, Wharf, or Place where landed before the Duties thereon shall be duly paid, all such Mixtures, Compounds, Preparations, and Commodities shall be forfeited, and may be seized by any Officer of Excise or Customs; and every Person who shall remove or aid or assist in removing any such Mixtures, Compounds, Preparations, or Commodities from *Ireland* into *Scotland* or *England*, or from *Scotland* into *England*, without such Permit as aforesaid, or who shall remove any such Mixtures, Compounds, Preparations, or Commodities from the Quay, Wharf, or Place where landed before the Duties thereon shall have been paid, shall forfeit Two hundred Pounds.

V. And

Entry to be made of Articles removed from England to Scotland or Ireland, or from Scotland to Ireland, and Permit produced to obtain the Drawback.

V. And be it further enacted, That the Proprietor or Consignee of any such Mixtures, Compounds, Preparations, or Commodities removed from *England* into *Scotland* or *Ireland*, or from *Scotland* into *Ireland*, on Drawback, shall, on the Arrival of the Ship or Vessel at the Port or Place into which the same shall be brought, make due Entry with the Collector of Excise or other Officer of Excise appointed to receive the same at such Port or Place of such Mixtures, Compounds, Preparations, or Commodities on board such Ship or Vessel, and shall deliver to such Collector or other Officer the Permit for the Removal of the same; and such Mixtures, Compounds, Preparations, or Commodities, having been duly landed, and examined by such Collector or other Officer, or by his Directions, and such Collector or Officer being satisfied that they are the same Casks, Packages, Vessels, or Utensils, Mixtures, Compounds, Preparations, or Commodities specified in the Permit, shall give a Debenture or Certificate to the Proprietor or Consignee of the said Mixtures, Compounds, Preparations, or Commodities, making such Entry and producing such Permit, for the Amount of Drawback payable according to the Provisions of this Act on the Quantity of such Mixtures, Compounds, Preparations, or Commodities so brought into *Scotland* or *Ireland* respectively.

Customs Regulations to apply to these Articles.

VI. And be it further enacted, That all the Enactments, Provisions, Rules, and Regulations, Fines, Penalties, and Forfeitures, relating to Goods subject to Duties and Drawbacks of Excise removed from *Ireland* to *England* or *Scotland*, or from *Scotland* to *England*, from *England* to *Scotland* or *Ireland*, or from *Scotland* to *Ireland*, contained in any Act or Acts relating to the Revenues of Customs, shall extend to and be in force in respect of the Removal of the said Mixtures, Compounds, Preparations, and Commodities.

Regulations as to Drawbacks.

VII. And be it further enacted, That no Drawback under this Act shall be claimed or allowed on any Ether which shall be removed from *England* to *Scotland* or *Ireland*, or from *Scotland* to *Ireland*, of a greater Specific Gravity than Seven hundred and fifty; nor shall any Sweet Spirits of Nitre be removed from *Ireland* to *England* or *Scotland*, or from *Scotland* to *England*, of a less Specific Gravity than Eight hundred and fifty; nor shall any such Spirits of Nitre be removed from *England* to *Scotland* or *Ireland*, or from *Scotland* to *Ireland*, on Drawback, of a greater Specific Gravity than Eight hundred and fifty; Water being taken for the Purpose of such Specific Gravities at One thousand at the Temperature of Sixty Degrees by *Fahrenheit*'s Thermometer; and none of the Tinctures and Medicated Spirits not particularly denominated in the Schedule to this Act, but to be charged at the respective Duties and allowed the respective Drawbacks of Four Shillings and Two-pence, Five Shillings and Two-pence, and One Shilling for each Gallon thereof, shall be removed from *Ireland* into *England* or *Scotland*, or from *Scotland* into *England*, which shall contain more, nor shall any such Tinctures and Medicated Spirits, when removed from *England* to *Scotland* or *Ireland*, or from *Scotland* to *Ireland*, on Drawback, contain less than in the Proportion of One Gallon of Proof Spirit in every Gallon thereof; and none other of the said

Mixtures, Compounds, Preparations, and Commodities in the said Schedule enumerated shall, when so removed as aforesaid, contain more, when removed from *Ireland* to *England* or *Scotland*, or from *Scotland* to *England*, or less when removed on Drawback, than in the Proportion of One Gallon and a Half of Proof Spirit for every Gallon thereof; all Ether, Spirits of Nitre, and all such Tinctures and Medicated Spirits, Mixtures, Compounds, Preparations, and Commodities which shall be so removed contrary to the Directions aforesaid, shall be forfeited, and may be seized by any Officer of Excise or Customs; and any Drawback claimed thereon respectively shall also be forfeited.

Articles not to be removed to or from Scotland otherwise than by Sea.

VIII. And be it further enacted, That none of the said Mixtures, Compounds, Preparations, or Commodities shall be removed from *England* to *Scotland*, nor from *Scotland* to *England*, otherwise than by Sea, on pain of the Forfeiture thereof, and Two hundred Pounds by the Person removing the same.

Duties imposed by 4 & 5 W. 4. c. 75. on Licences to Retailers of Spirits repealed.

IX. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and thirty-six the said additional Duties of Excise on Excise Licences taken out by Retailers of Spirits imposed by the said recited Act of the Fourth and Fifth Years of His Majesty's Reign shall be and the same are hereby repealed.

Distillers may warehouse Spirits in Casks containing not less than 20 Gallons.

X. And be it further enacted, That it shall be lawful for any Distiller of Spirits in *England*, *Scotland*, or *Ireland* to warehouse any Spirits distilled in the Distillery of such Distiller, in Casks, which shall contain not less than Twenty Gallons each, subject to and under in all other respects the Rules, Regulations, Enactments, Fines, Penalties, and Forfeitures in force in *England*, *Scotland*, and *Ireland* respectively relating to the distilling, warehousing, and Removal of such Spirits.

So much of 6 G. 4. c. 80. as prohibits Retailers of Spirits from having more than Ten Gallons of Spirits of Wine in Stock repealed.

XI. And be it further enacted, That so much of an Act passed in the Sixth Year of the Reign of His 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*, as prohibits Retailers of *British* Spirits from selling or sending out, or receiving, or having or keeping in their Stock, Custody, or Possession, any Spirits of Wine exceeding at one Time Ten Gallons, shall be and the same is hereby repealed; and in lieu thereof it shall be lawful for any Retailer of Spirits to sell or send out, receive, or have in his Stock, Custody, or Possession, any Quantity of Spirits of Wine, under the same Rules and Regulations and subject to the same Penalties and Forfeitures as are in and by the said Act prescribed and imposed in respect to Spirits of Wine sold or sent out or received by or kept in the Stock or Possession of a Dealer in Spirits.

XII. And be it further enacted, That so much of the said recited Act of the Second Year of His Majesty's Reign as enacts that so much of an Act passed in the Fourth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to grant certain Duties of Excise upon Spirits distilled from Corn or Grain in* Scotland *and* Ireland, *and upon Licences for Stills for making such Spirits, and to provide for the better collecting and securing such Duties, and for the warehousing of such Spirits without Payment of Duty*, as provides and enacts, that if any Distiller who shall have given any such Notice of using malted Corn only as aforesaid shall intend to commence or recommence to use unmalted Corn or Grain, or Malt mixed with unmalted Grain, at any Time when there shall not be any Wort or Wash in the Distillery of such Distiller, such Time being at least One Calendar Month distant from the Time such Distiller began to use Malt only under any such Notice, it shall be lawful for such Distiller, on giving Six Days previous Notice to the proper Officer, so to commence or recommence to use unmalted Grain; and such Distiller shall not thereafter be liable to any such Penalty aforesaid, or be entitled to any such Allowance; provided also, that if any Distiller using unmalted Corn and Grain shall be desirous of commencing or recommencing to use malted Corn only as aforesaid at any Time when there shall not be any Wort or Wash in the Distillery of such Distiller, such Time being at least One Calendar Month from the Time such Distiller shall have commenced or recommenced using unmalted Grain as aforesaid, it shall be lawful for such Distiller, on giving Six Days Notice as aforesaid, so to commence or recommence to use malted Corn only, shall be and the same is hereby repealed; and the said Enactment in the said Act of the Fourth Year of the Reign of His late Majesty King *George* the Fourth so repealed shall be and is hereby revived, and shall be in full Force as if the same had not been repealed: Provided always, that Distillers in *Scotland* and *Ireland* distilling from Malt only, and claiming the Allowance on the Spirits distilled by them, shall continue subject to all the other Regulations in the said recited Act of the Second Year of His Majesty's Reign not repealed by this Act.

2 W. 4. c. 29. s. 4. repealed, and 4 G. 4. c. 94. s. 100. revived.

XIII. And be it further enacted, That so much of the said recited Act of the Second Year of His Majesty's Reign as enacts, that every Distiller who shall be licensed at the Time of the said Act commencing and taking effect, and who shall intend to use Malt only, and to claim the Allowance herein granted, shall within One Month after the Commencement of the said Act, and before he shall commence to brew any Wort or Wash, give Notice in Writing to the proper Officer of Excise in charge of his Distillery, in which Notice shall be stated that such Distiller intends to use Malt only, not being mixed with any unmalted Corn or Grain whatever, during the Continuance of his Licence; and every Distiller who shall be licensed after the Commencement of the said Act, or who shall renew his Licence on the Expiration of any former Licence, and who shall intend to use Malt only, and to claim the said Allowance, shall, at the Time of taking out or renewing his Licence, give a like Notice to the Officer in charge of his Distillery; and no Allowance shall be granted or payable to any Distiller

2 W. 4. c. 29. s. 5. repealed.

Distiller who shall not have given such Notice at the Times therein-before mentioned; and if any Distiller, having given any such Notice, shall withdraw the same, and commence to use raw Grain, which he may be allowed to do at any Time after the Expiration of One Month from the Date of such Notice, it shall not be lawful for such Distiller in such Distillery, or for any other Person licensed for the same Premises, to give any other Notice of his Intention to use Malt only, or to receive any Allowance in respect of Spirits distilled from Malt during the Remainder of the Year for which the Licence of such Distiller has been granted, shall be and the same is hereby repealed.

Regulations as to Foreign Spirits.

XIV. And whereas Doubts are entertained whether Dealers in Spirits can lawfully receive and keep in Stock Foreign or Colonial Spirits at a less Strength than Seventeen *per Cent.* under Proof; for obviating of which Doubts, be it further enacted and declared, That it shall be lawful for any Dealer in Spirits, not being also a Retailer, to receive and keep in his Stock, and to sell, send out, and deliver to any other Dealer in Spirits, or to any Person not being a Retailer of Spirits, any Foreign or Colonial Spirits at any Degree of Strength, subject to the Regulations in other respects under which Dealers in Spirits can legally receive, keep, sell, send out, or deliver Spirits.

Operation of certain Part of 6 & 7 W. 4. c. 38. suspended, and former Excise Laws relative to granting certain Licences to remain in force.

XV. And whereas by an Act passed in the present Session of Parliament, intituled *An Act to amend an Act passed in the Third and Fourth Years of the Reign of His present Majesty, intituled* '*An Act to amend the Laws relating to Excise Licences, and to the Sale of Wine, Spirits, Beer, and Cider, by Retail, in* Ireland,' it is among other things enacted, that from and after the passing of this Act no Person in *Ireland* who shall be duly licensed under any Act or Acts for granting Excise Licences to deal in or sell Coffee, Tea, Cocoa Nuts, Chocolate, or Pepper, nor any Person deemed a Grocer within the Meaning of the Laws of the Excise in force in *Ireland* at or immediately before the passing of this Act, shall be entitled to take out any Licence to retail Spirits in the House or on the Premises of such Retailer, or in any House or on any Premises within One Quarter of a Mile of the House or Premises of such Retailer, other than a Licence to retail Spirits in Quantities not less at One Time than One Pint, and to be consumed elsewhere than in the House or on the Premises of such Retailer, and any Licence to retail Spirits in any other Manner granted after the passing of this Act to any such Grocer or Person so licensed as aforesaid shall be wholly null and void to all Intents and Purposes whatsoever: And whereas it is expedient that the Operation of the said Provision should be suspended; be it therefore enacted, That so much of the said Act as is herein-before recited shall be suspended and not come into operation, and that the several Laws of Excise with respect to the Grant of Excise Licences to retail Spirits to any Person or Persons duly licensed to deal in or sell Coffee, Tea, Cocoa Nuts, Chocolate, or Pepper, or to any Person deemed a Grocer within the Meaning of the Excise Laws in *Ireland* in force at or immediately before the passing of the said Act, shall continue in force until the First Day of *August*

August One thousand eight hundred and thirty-seven, and to the End of the then next Session of Parliament; any thing in the said Act of the present Session to the contrary notwithstanding.

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

SCHEDULE to which the aforegoing Act refers.

ARTICLES ENUMERATED. For every Gallon thereof removed	Countervailing Duties. From Scotland to England.	From Ireland to England.	From Ireland to Scotland.
	£ s. d.	£ s. d.	£ s. d.
Ether	0 10 5	0 12 11	0 2 6
Sweet Spirits of Nitre			
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			
Salvolatile			
Friars Balsam	0 6 3	0 7 9	0 1 6
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	0 5 2	0 1 0
Sweets or Made Wines	0 0 5	0 0 6	0 0 2

ARTICLES ENUMERATED. For every Gallon thereof removed	Countervailing Drawbacks. From England to Scotland.	From England to Ireland.	From Scotland to Ireland.
	£ s. d.	£ s. d.	£ s. d.
Ether	0 10 5	0 12 11	0 2 6
Sweet Spirits of Nitre			
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			
Salvolatile			
Friars Balsam	0 6 3	0 7 9	0 1 6
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	0 5 2	0 1 0
Sweets or Made Wines	0 0 5	0 0 6	0 0 2

LONDON: Printed by GEORGE EYRE and ANDREW SPOTTISWOODE,
Printers to the King's most Excellent Majesty. 1836.