CAP XXVI.

An Act to assimilate the Law and Practice existing in Cases of High Treason in *Ireland* to the Law and Practice existing in Cases of High Treason in *England*. [3d *July* 1854.]

'WHEREAS by an Act passed in the Session of the Parliament of *Great Britain* held in the Seventh Year of the Reign of Her late Majesty Queen *Anne*, intituled
7 Anne, c. 21. '*An Act for improving the Union of the Two Kingdoms*, it is amongst other Things enacted 'that from and after the Period therein specified, and long since elapsed, "when any Person '" should be indicted for HighTreason or Misprision of Treason, a List of the Witnesses '" that should be produced on the Trial for proving the same Indictment, and of the Jury, '" mentioning the Names, Professions, and Place of Abode of the said Witnesses and Jurors, '" should be also given at the same Time that the Copy of the Indictment should be delivered '" to the Partyindicted, and that Copies of all Indictments for the Offences aforesaid should '" be delivered to the Party indicted Ten Days before the Trial, and in Presence of Two '" or more credible Witnesses, any Law or Statute to the contrary notwithstanding:" And 'whereas the herein-before recited statutable Enactments do not extend to *Ireland*; and it is 'expedient just, and reasonable that they should be extended to that Part of the United 'Kingdom:' 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 after the First Day of *August* One thousand eight hundred and fifty-four the Enactments in the said Act passed in the Session of the Parliament of *Great Britain* held in the Seventh Year of the Reign of Her late Majesty Queen *Anne* contained and herein-before recited shall extend and apply to *Ireland*, and that as fully and effectually as if the same Enactments were here repeated.

Provisions of 7 Anne, c. 21. extended to Ireland.

CAP. XXVII.

An Act for granting certain additional Rates and Duties of Excise. [3d *July* 1854.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the Supplies to defray the Expenses of the just and necessary War in which Your Majesty is engaged, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Rates and Duties of Excise herein respectively mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and 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, as follows:

Grant of Duties of Excise in Schedules (A.) and (C.)

I. There shall be charged, raised, levied, collected, and paid unto and for the Use of Her Majesty, Her Heirs and Successors, upon the several Goods and Commodities mentioned and described in the several Schedules marked respectively (A.) and (C.) hereunto annexed, the several Sums of Money and additional Duties of Excise as they are respectively inserted, described, and set forth in the said Schedules; and there shall be made, allowed, and paid for or in respect of the Goods and Commodities mentioned and described in the several Schedules marked respectively (B.) and (D.) hereunto annexed, the several Allowances and Drawbacks of Excise, as the same are respectively inserted, described, and set forth in the said last-mentioned Schedules; and the said Duties, Allowances, and Drawbacks respectively shall commence and take effect from the respective Days mentioned in the said Schedules or this Act respectively in Cases where special Dates are inserted, and in Cases where no Date is inserted the same shall commence and take effect from and after the passing of this Act.

Allowances and Drawbacks in Schedules (B.) and (D.)

The Duties by this Act

II. The Duties by this Act granted on Malt shall continue and be charged and paid during the present War, and until and upon the Fifth Day of *July* next after the Ratification of

of a definitive Treaty of Peace, and no longer: Provided always, that upon the ceasing of the said Duties on the Event and at the Time aforesaid the Duties of Excise on Malt, and the several Allowances and Drawbacks of Excise for or in respect of Malt used in the distilling of Spirits and brewing of Beer respectively, and granted or payable respectively under the several Acts in force in that Behalf immediately before the passing of this Act, shall revive, and be charged and allowed respectively in lieu of the Duties, Allowances, and Drawbacks by this Act granted upon or in respect of Malt, as if this Act had not been passed.

granted on Malt to continue during the War only.

III. The said several Duties, Allowances, and Drawbacks of Excise by this Act granted and imposed and allowed respectively shall be under the Management of the Commissioners of Inland Revenue, and shall be charged, raised, levied, collected, recovered, paid, applied, and allowed respectively in such and the like Manner, and by the same Means, Ways, and Methods by which other Duties, Allowances, and Drawbacks of Excise upon or in respect of Goods or Commodities of the same Sorts or Kinds respectively are or may be respectively charged, raised, levied, collected, recovered, allowed, paid, and applied: and all Acts relating to the Duties, Allowances, and Drawbacks of Excise respectively, and all Fines, Forfeitures, Pains, and Penalties for any Offence against or in breach of any Act or Acts for securing the Duties of Excise or any of them, or for the Regulation or Improvement thereof, and the several Clauses, Provisions, Powers, and Directions contained in such Acts, shall and are hereby directed and declared (except as altered by this Act) to extend to and shall be respectively applied, practised, and put in execution for and in respect of the said Duties, Allowances, and Drawbacks hereby granted, imposed, and allowed respectively, in as full and ample a Manner to all Intents and Purposes as if all and every the said Acts, Clauses, Provisions, Powers, and Directions, Pains, Penalties, and Forfeitures, were particularly repeated and re-enacted in the Body of this Act with reference to the said Duties, Allowances, and Drawbacks hereby respectively granted, imposed, and allowed as aforesaid.

Duties, &c. to be under the Management of the Commissioners of Inland Revenue, and to be collected and paid under the Provisions of Acts relating to Excise.

IV. Every Maltster or Maker of Malt, Dealer in or Seller or Retailer or Roaster of Malt, Brewer, Distiller, or Vinegar Maker, and every other Person who, in trust for or for the Use, Benefit, or Account of any such Person as aforesaid, had in his Custody or Possession, or in his House, Outhouse, Barn, Granary, or in any other Place whatsoever, upon the Eighth Day of *May* One thousand eight hundred and fifty-four, any Parcel or Quantity of Malt whatsoever, ground or unground, shall, within Ten Days next after the passing of this Act, give a true and particular Account thereof in Writing at the Office of Excise within the Limits of which he shall then inhabit: and every Maltster or Maker of Malt shall in like Manner give such Account of the Disposal of all the Malt which he shall have made or had in his Possession on or within One Calendar Month preceding the Eighth Day of *May* One thousand eight hundred and fifty-four, specifying the Quantity of Malt and the Date of each and every Delivery thereof, and the Name and Residence of the Person to whom the same respectively was sold or delivered, and the Place at which the same respectively was delivered, upon pain of forfeiting the Sum of One hundred Pounds, or Forty Shillings for every Bushel of such Malt, at the Election of the Attorney General or the Person who shall sue or prosecute for the same, for every Neglect or Default therein; and the Malt belonging to any Person by whom any such Account ought to be given, and of which no such Account as aforesaid or of which a false Account shall be given, shall be forfeited, and shall and may be seized by any Officer of Excise; and the Duty by this Act imposed on Malt Stock in hand shall be payable and paid on or before the Fifth Day of *July* One thousand eight hundred and fifty-four, unless Security be given to the Satisfaction of the Commissioners of Inland Revenue for Payment of the same by Instalments at the Times and in manner following; (that is to say,) One Eighth Part thereof on the Twenty-fourth Day of *July* One thousand eight hundred and fifty-four, One other Eighth Part thereof on the Fourth Day of *September* One thousand eight hundred and fifty-four, One other Eighth Part thereof on the Twenty-third Day of *October* One thousand eight hundred and fifty-four, Two Eighth Parts thereof on the Fourth Day of *December* One thousand eight hundred and fifty-four, and Three Eighth Parts, the Remainder thereof, on the Twenty-fourth Day of *January* One thousand eight hundred and fifty-five; and every such Maltster or Maker of Malt, Dealer in or Seller or Retailer or Roaster of Malt, Brewer, Distiller, or Vinegar Maker who shall refuse or neglect to make such Payments or any of them for his Stock of Malt at such Time or Times

Maltsters, Brewers, &c. to give an Account of the Malt in their Possession on 8th May 1854, and Maltsters to give a like Account of the Malt made and disposed of by them within One Month previous to that Day, stating certain Particulars of Sale.

Penalty for Default.

Duty on Malt Stock in hand, when to be payable.

Penalty for Refusal.

respectively, shall forfeit double the Amount of all the Duties charged or chargeable for or in respect of such Stock of Malt, or One hundred Pounds, at the Election of Her Majesty's Attorney General, or the Person who shall sue or prosecute for the same.

Officers of Excise may enter Premises of Maltsters, &c. to take an Account of Malt in Stock.

V. It shall be lawful for the Officers of Excise respectively to take a true and particular Account and Admeasurement of all such Malt as any Maltster or Maker of Malt, Dealer in or Seller or Retailer or Roaster of Malt, Brewer, Distiller, or Vinegar Maker, or any Person in trust for or for the Use, Benefit, or Account of any such Person as aforesaid, shall have had, or been possessed of or interested in, on the said Eighth Day of *May* One thousand eight hundred and fifty-four, or at any Time since, or shall have or be possessed of or interested in at any Time within One Calendar Month next after the passing of this Act, and for that Purpose to enter into any Dwelling House, Outhouse, Barn, Granary, or other Place whatsoever belonging to every or any such Maltster or Maker of Malt, Dealer in or Seller or Retailer or Roaster of Malt, Brewer, Distiller, or Vinegar Maker, or other such Person as aforesaid, and every such Person is hereby required to permit and suffer such Officer or Officers, at any Time before the Duty upon such Malt shall be paid, to enter and take an Account and Admeasurement thereof, and for that Purpose to cast such Malt into a regular Form, for the better ascertaining the Quantity thereof; and if any such Person as aforesaid shall refuse to permit or suffer any Officer of Excise so to do, or if any Person shall obstruct, oppose, molest, or hinder any Officer of Excise in the due Execution of such Powers hereby given, or shall use or permit or suffer to be used any Means, Art, or Contrivance by which any Officer may be deceived, hindered, or obstructed in ascertaining or taking a true Account of the actual Quantity of all such Malt, such Person so offending shall forfeit One hundred Pounds, or Forty Shillings for every Bushel of such Malt, at the Election of Her Majesty's Attorney General or the Person who shall sue or prosecute for the same, for every such Offence; and if any Maltster or Maker of Malt, Dealer in or Seller or Retailer or Roaster of Malt, Brewer, Distiller, or Vinegar Maker, or any other Person having in his Custody or Possession any Quantity of Malt chargeable by this Act with the said Duty or Duties or any Part thereof for Stock in hand as aforesaid, shall have clandestinely removed or carried away or caused or suffered to be removed or carried away the same or any Part thereof before the Duties thereupon shall be charged, or shall fraudulently conceal or hide or cause or suffer to be concealed or hidden, or shall not produce to the Inspection of the Officer of Excise such Malt and every Part thereof, then and in every such Case the Person so offending shall forfeit the Sum of One hundred Pounds, or Forty Shillings for every Bushel of such Malt, at the Election of Her Majesty's Attorney General or the Person who shall sue or prosecute for the same, and the Malt which shall have been so clandestinely removed or carried away or fraudulently concealed or hidden shall be forfeited, and shall and may be seized by any Officer of Excise, and the Person in whose Custody or Possession such Malt shall be found who shall not before the Discovery thereof give Notice at the next Office of Excise of the Quantity of Malt so in his Custody or Possession shall also forfeit the like Amount or Rate of Penalty.

Penalty on not suffering Officers to take Stock, or molesting them in the Execution of their Duty, or for clandestinely removing Malt, &c.

Allowance to be deducted from the Amount taken of the Malt Stock in hand for the Increase.

VI. On all unscreened and unground Malt in the Possession of any Maltster or Maker of Malt, Dealer in or Seller or Retailer or Roaster of Malt, Brewer, Distiller, or Vinegar Maker, or any Person in trust for or for the Use, Benefit, or Account of any such Person as aforesaid, and which shall be taken account of by any Officer of Excise, and charged with the Duty on Malt Stock in hand hereby imposed, there shall be allowed and deducted from such Account, previously to such Charge of Duty, Twenty *per Centum* on all Brown or Porter Malt, and on all roasted or Black Malt, and Seven and a Half *per Centum* on all other unscreened and unground Malt.

Additional Duties to be added to the Articles contracted for.

VII. 'And whereas Contracts or Agreements may have been made for the Sale or 'Delivery of some of the Goods or Commodities on which increased or additional Duties of 'Excise are by this Act granted and imposed, which Contracts or Agreements may have been 'made with no Reference to such additional Duties, and thereby the several Contractors may 'be materially affected:' For Remedy thereof, be it enacted, That every Person who shall have made or entered into any such Contract or Agreement shall be and is hereby authorized and empowered, in the Case of any such Contract or Agreement, to add so much Money as will

will be equivalent to the increased or additional Duty hereby granted on any such Goods or Commodities respectively to the Price thereof, and shall be entitled by virtue of this Act to be paid and to sue for and recover the same accordingly.

Penalty for untruly stating the original Gravity of Beer entered for Exportation, or claiming a higher Rate of Drawback than entitled to. Proof to lie on the Claimant.

VIII. If, on the Exportation of any Beer, or on the shipping or Entry thereof for Exportation, or on giving Notice of Intention to ship or enter the same for Exportation, any Person shall state or represent the original Gravity of the Worts used in the brewing of such Beer to have been of greater Specific Gravity than the actual Gravity thereof before Fermentation, or if any Person shall, on any such Occasion as aforesaid, claim any higher Rate or greater Amount of Drawback in respect of such Beer than he shall be by Law justly entitled to claim for the same, every Person so offending in any such Case shall forfeit the Sum of Fifty Pounds, over and above all other Penalties and Forfeitures for any such Offence: and if any Question shall arise as to the Specific Gravity of such Worts, the Proof of the actual Specific Gravity thereof before Fermentation shall lie on the Person shipping or entering such Beer for Exportation or claiming the Drawback thereon.

As to Amount to be repaid on Removal of Spirits from Scotland, &c.

IX. Upon the Removal to *England* or *Ireland* for Consumption there of Spirits distilled in *Scotland* from Malt only, One Half only of the Allowance granted and made on such Spirits under this Act shall be repaid by the Distiller or Proprietor of such Spirits.

Conditions on which Spirits distilled from Malt in England and Ireland may be delivered for Consumption there.

X. Any Spirits distilled in *England* or *Ireland* from Malt only, and on which the Allowance granted by this Act has been made as for Exportation or Use as Ship's Stores, may be delivered for Consumption in *England* and *Ireland* respectively on Repayment by the Distiller of One Half of such Allowance; and any such Spirits as aforesaid may be removed from a Duty-free Warehouse in *England* or *Ireland* to a Duty-free Warehouse in *Scotland*, and delivered for Consumption there, without Repayment of such Allowance or any Part thereof.

SCHEDULES to which this Act refers.

SCHEDULE (A.)
DUTIES.

MALT.	Duties. £	s.	d.
For and upon every Bushel, Imperial Standard Measure, and so in proportion for any greater or less Quantity, of Malt, which, after the Eighth Day of May One thousand eight hundred and fifty-four, shall be made, in any Part of the United Kingdom of Great Britain and Ireland, from Barley or any other Corn or Grain (except Malt made for Home Consumption in Scotland and Ireland respectively from Bear or Bigg only), or which, after the said Day, shall be brought from Scotland into England without a Certificate from the proper Officer that it hath paid the full Duty of Excise imposed thereon by Law, or which, after the said Day, shall be brought from Ireland into England without such Certificate, in lieu of all other Duties of Excise now payable under any Act or Acts in force, the Duty of - - - - - - - - -	0	4	0
And for and upon every Bushel, Imperial Standard Measure, and so in proportion for any greater or less Quantity, of Malt, which, after the said Day, shall be made from Bear or Bigg only in Scotland and Ireland respectively, for Home Consumption there, in lieu of all such other Duties of Excise as aforesaid, the Duty of - - - - - - - -	0	3	1
And for and upon every Bushel of Malt, whether ground or unground, belonging to any Maltster or Maker of Malt, Dealer in or Seller or Retailer or Roaster of Malt, Brewer, Distiller, or Vinegar Maker, and which, on the Eighth Day of May One thousand eight hundred and fifty-four, shall be			

	£	s.	d.
either in his Custody or Possession or in the Custody or Possession of any other Person in trust for him, or for his Use, Benefit, or Account, in England, Scotland, or Ireland, the following additional Duty over and above all other Duties of Excise paid or payable thereon under any other Act or Acts now in force, that is to say, an additional Duty after the Rate of - - - - - - - - -	0	1	3½
Provided always, that if such last-mentioned Malt shall be in Scotland or Ireland, and shall have been made, for Home Consumption there, from Bear or Bigg only, then an additional Duty only after the Rate per Bushel of -	0	1	0

SPIRITS.

Scotland and Ireland.

	Duties. £	s.	d.
For and upon every Gallon of Spirits of the Strength of Hydrometer Proof which, on or after the Eighth Day of May One thousand eight hundred and fifty-four, shall be distilled in Scotland and Ireland respectively, or be in the Stock, Custody, or Possession of any Distiller in Scotland or Ireland, or of any Person in trust for him, or for his Use, Benefit, or Account, or which, having been distilled in England, Scotland, or Ireland, shall on or after the said Day be in Warehouse in Scotland or Ireland, and be taken out of Warehouse for Consumption in Scotland or Ireland, or which, having been taken out of Warehouse in England for Removal to Scotland or Ireland, shall on or after the said Day be brought into Scotland or Ireland, the additional Duty following; that is to say,			
In Scotland, the additional Duty of - - - - - -	0	1	0
In Ireland, the additional Duty of - - - - - -	0	0	8
And so in proportion for any greater or less Degree of Strength, or any greater or less Quantity.			

Channel Islands.

For and upon every Gallon of Spirits of the Nature or Quality of plain British Spirits, of the Strength of Hydrometer Proof, manufactured or distilled in the Islands of Guernsey, Jersey, Alderney, and Sark respectively, and imported from any of the said Islands into Scotland or Ireland, the following countervailing Duties to be charged and paid on and after the Eighth Day of May One thousand eight hundred and fifty-four; that is to say,			
If imported into Scotland - - - - - -	0	6	10
If imported into Ireland - - - - - -	0	5	2
And so in proportion for any greater or less Degree of Strength, or any greater or less Quantity of such Spirits imported into Scotland and Ireland respectively.			
In lieu of the countervailing Duties of Excise now chargeable on such last-mentioned Spirits under any other Act or Acts in force.			

SPIRIT MIXTURES.

For and upon the several Mixtures, Compounds, Preparations, and Commodities next herein-after enumerated or described which, on or after the Eighth Day of May One thousand eight hundred and fifty-four, shall be removed from Scotland or Ireland to England, or from Ireland to Scotland, the several Sums of Money and Duties of Excise herein-after respectively inserted and set forth, in lieu of the respective Duties of Excise now payable thereon under any other Act or Acts in force; that is to say,

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 5 5	0 9 7	0 4 2
Sweet Spirits of Nitre	0 3 3	0 5 9	0 2 6
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 2 2	0 3 10	0 1 8
Made Wines	0 0 3½	0 0 5½	0 0 2½

SUGAR,

Used in the Brewing of Beer.

	Duty. £ s. d.
For and upon every Hundred Weight, and so in proportion for any greater or less Quantity than a Hundred Weight, of all Sugar which after the Tenth Day of May One thousand eight hundred and fifty-four shall be used by any Brewer of Beer for Sale in the brewing or making of Beer - - -	0 5 2
In lieu of the Duty of Excise chargeable on such Sugar under the Third Section of the Act 13 & 14 Vict. c. 67., but over and above all other Duties, whether of Excise or Customs.	

SCHEDULE (B.)

ALLOWANCES AND DRAWBACKS.

	Allowance or Drawback. £ s. d.
For and upon every Gallon of Spirits of the Strength of Hydrometer Proof, and so in proportion for any greater or less Quantity or any greater or less Degree of Strength, distilled in Scotland from Malt only, which shall be mashed on or after the Eighth Day of May One thousand eight hundred and fifty-four, and which Spirits shall be distilled at the Rate of Two Gallons of such Spirits for every Bushel of Barley Malt, or one Bushel and Three Tenth Parts of a Bushel of Malt made from Bear or Bigg, the Allowance of - - -	0 1 4
In lieu of all Allowances granted on such Spirits by any other Act or Acts now in force.	

Allowance or Drawback.

Provided always, that if the Quantity of Malt mashed and used in the Production of such Spirits shall be less than after the Rate of One Bushel of Barley Malt, or One Bushel and Three Tenth Parts of a Bushel of Malt made from Bear or Bigg, for every Two Gallons of Proof Spirits charged with Duty a Deduction from the Amount of such Allowance shall be made after the Rate of Four Shillings for every Bushel of Barley Malt, and every Bushel and Three Tenth Parts of a Bushel of Bear or Bigg Malt, which shall respectively be so deficient.

	£	s.	d.
And for and upon such Spirits distilled in Scotland from Malt only, and on which the Allowance aforesaid shall have been made, and which said Spirits shall be duly removed from Warehouse for Exportation or for Use as Ships Stores, and be duly exported or shipped as Stores under and according to the Laws and Regulations of Customs in such respect, over and above the Allowance aforesaid, and in lieu of the Drawback granted and payable under the Eleventh Section of the Act 11 & 12 Vict. c. 122., for every Gallon of such Spirits actually exported or shipped as Stores as aforesaid, a Drawback of -	0	0	8
And for and upon every Gallon of Spirits of the Strength of Hydrometer Proof, and so in proportion for any greater or less Quantity, or any greater or less Degree of Strength, distilled in England or Ireland for Exportation only or for Use as Ships Stores, from Malt only, mashed on or after the said last-mentioned Day, in lieu of the Allowance on such Spirits granted and payable under the Thirteenth Section of the Act 11 & 12 Vict. c. 122., an Allowance of -	0	1	4
And for and upon such Spirits distilled in England or Ireland from Malt only, and which shall be duly removed from Warehouse for Exportation or for Use as Ships Stores, and be duly exported or shipped as Stores under and according to the Laws and Regulations of the Customs in such respect over and above the Allowance aforesaid, and in lieu of the Drawback granted and payable under the said Thirteenth Section of the Act 11 & 12 Vict. c. 122., for every Gallon of such Spirits actually exported or shipped as Stores as aforesaid, a Drawback of - - - - - - - - -	0	0	8
And for and upon all British Spirits distilled or made from any other Materials than Malt only, such Materials being mashed on or after the Eighth Day of May One thousand eight hundred and fifty-four, and which Spirits shall have been duly warehoused in any Warehouse in the United Kingdom, and removed therefrom for Exportation or for Use as Ships Stores, in lieu of the Drawback granted and payable under the Fourteenth Section of the said Act 11 & 12 Vict. c. 122., for every Gallon at Proof of such Spirits actually exported or shipped as Stores as aforesaid, a Drawback of - - - -	0	0	2

And for and in respect of all Sugar and Molasses actually received and used on or after the Eighth Day of May One thousand eight hundred and fifty-four, in the brewing or making of Worts or Wash brewed or made from Sugar only, or from Molasses only, or from any Mixture of these Materials and Treacle or Malt or Grain, and distilled into Spirits by any Distiller in England, Scotland, or Ireland, an Allowance after the Rate of Fifteen per Centum on the Amount of the Allowances granted in respect of such Sugar and Molasses respectively, and specified in the respective Schedules (A.) and (B.) annexed to the Act 11 & 12 Vict. c. 100., in addition to such Allowances respectively.

And for and upon all Mixtures, Compounds, Preparations, and Commodities next herein-after enumerated or described, which, on or after the Eighth Day of May One thousand eight hundred and fifty-four, shall be removed from England to Scotland or Ireland, or from Scotland to Ireland, the several Drawbacks of Excise respectively herein-after inserted and set forth, in lieu of the respective Drawbacks of Excise now payable thereon under any other Act or Acts in force; that is to say,

Articles enumerated. For every Gallon thereof removed.	Countervailing Drawbacks. From England to Scotland. £ s. d.	From England to Ireland. £ s. d.	From Scotland to Ireland. £ s. d.
Ether	0 5 5	0 9 7	0 4 2
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 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	0 3 3	0 5 9	0 2 6
Other Tinctures and Medicated Spirits	0 2 2	0 3 10	0 1 8
Made Wines	0 0 3¼	0 0 5½	0 0 2½

And for and upon every Barrel of Thirty-six Gallons, and so in proportion for any greater Quantity, of Beer brewed or made after the Eighth Day of May One thousand eight hundred and fifty-four by any entered or licensed Brewer of Beer for Sale in the United Kingdom, in the brewing of which Beer the Worts used before Fermentation were of the Specific Gravity herein-after mentioned, and which shall be duly exported from any Part of the United Kingdom to Foreign Parts as Merchandize, in lieu of all other Drawbacks on such Beer granted by any other Act or Acts now in force, the Drawback herein-after specified and set forth; that is to say, when the original Gravity of such Worts was not less than

Specific Gravity.	Drawback. £ s. d.	Specific Gravity.	Drawback. £ s. d.
1·041	0 6 0	1·095	0 14 0
1·054	0 8 0	1·108	0 16 0
1·068	0 10 0	1·122	0 18 0
1·081	0 12 0		

SCHEDULE (C).
DUTIES.

SPIRITS (SCOTLAND).

For and upon every Gallon of Spirits of the Strength of Hydrometer Proof, which on or after the Twenty-sixth Day of May One thousand eight hundred and fifty-four shall be distilled in Scotland, or be in the Stock, Custody, or Possession of any Distiller in Scotland, or of any Person in trust for him, or for his Use, Benefit, or Account, or which, having been

distilled in England, Scotland, or Ireland, shall on or after the last-mentioned Day be in Warehouse in Scotland, and be taken out of Warehouse for Consumption in Scotland, or which, having been taken out of Warehouse in England for Removal to Scotland, shall on or after the said last-mentioned Day be brought into Scotland, the additional Duty of Fourpence, and so in proportion for any greater or less Degree of Strength or any greater or less Quantity of such Spirits, to be charged and paid in addition to all Duties thereon payable under any other Act or Acts in force, and in addition also to the Duty thereon contained in Schedule (A.) of this Act.

Channel Islands.

For and upon all Spirits of the Nature or Quality of plain British Spirits, manufactured or distilled in the Islands of Guernsey, Jersey, Alderney and Sark respectively, and imported from any of the said Islands into Scotland, an additional countervailing Duty of Fourpence for every Gallon of such last-mentioned Spirits of the Strength of Hydrometer Proof, and so in proportion for any greater or less Degree of Strength or any greater or less Quantity of such Spirits, to be charged and paid on and after the Twenty-sixth Day of May One thousand eight hundred and fifty-four, in addition to the countervailing Duty thereon contained in Schedule (A.) of this Act.

SPIRIT MIXTURES.

For and upon the several Mixtures, Compounds, Preparations, and Commodities herein-after enumerated or described, which on or after the Twenty-sixth Day of May One thousand eight hundred and fifty-four shall be removed from Scotland or Ireland to England, or from Ireland to Scotland, the several Sums of Money and Duties of Excise herein-after respectively inserted and set forth to be charged and paid in lieu of the respective Duties thereon contained in Schedule (A.) of this Act; (that is to say,)

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	4	7	0	9	7	0	5	0
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									
Sal Volatile									
Friar's Balsam	0	2	9	0	5	9	0	3	0
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	1	10	0	3	10	0	2	0
Made Wines	0	0	2¾	0	0	5½	0	0	3

SCHEDULE (D).

ALLOWANCES AND DRAWBACKS.

For and in respect of all Sugar and Molasses actually used after the Fifth Day of July One thousand eight hundred and fifty-four in the brewing or making of Worts or Wash brewed or made from Sugar only, or from Molasses only, or from any Mixture of these Materials and Treacle or Malt or Grain, and distilled into Spirits by any Distiller in England, Scotland, or Ireland, an Allowance after the Rate of Nine Shillings and Fourpence for every One hundred and twelve Pounds of Sugar so used, and after the Rate of Three Shillings and Twopence Halfpenny for every One hundred and twelve Pounds of Molasses so used, to be allowed and paid in lieu of the Allowances in respect of such Sugar and Molasses respectively contained in Schedule (B.) of this Act.

For and upon all Mixtures, Compounds, Preparations, and Commodities next herein-after enumerated or described, which on or after the Twenty-sixth Day of May One thousand eight hundred and fifty-four shall be removed from England to Scotland or Ireland, or from Scotland to Ireland, the several Drawbacks of Excise herein-after inserted and set forth to be allowed and paid in lieu of the respective Drawbacks thereon contained in Schedule (B.) of this Act; that is to say,

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	4	7	0	9	7	0	5	0
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 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	0	2	9	0	5	9	0	3	0
Other Tinctures and Medicated Spirits	0	1	10	0	3	10	0	2	0
Made Wines	0	0	2¾	0	0	5½	0	0	3