IV. '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 Customs '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 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. When Contracts have been entered into, Amount of increased Duty to be added.

V. In citing this Act in other Acts or legal Instruments it shall be sufficient to use the Expression "The Customs Duties Act, 1855." Short Title.

CAP. XXII.

An Act for granting certain additional Rates and Duties of Excise.

[25th *May* 1855.]

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 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:

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 Schedule marked (A.) hereunto annexed, the several Sums of Money and additional Duties of Excise as they are respectively inserted, described, and set forth in the said Schedule; and there shall be made, allowed, and paid for or in respect of the Goods and Commodities mentioned and described in the Schedule marked (B.) hereunto annexed, the several Allowances and Drawbacks of Excise as the same are respectively inserted, described, and set forth in the said last-mentioned Schedule; and the said Duties, Allowances, and Drawbacks respectively shall commence and take effect on the respective Days mentioned in the said Schedules respectively. Grant of Duties of Excise as in Schedule (A.) Allowance and Drawbacks as in Schedule (B.)

II. Provided always, That no Drawback of Excise shall be allowed or paid for or upon any of the Mixtures, Compounds, Preparations, or Commodities described in the Schedule (B.) annexed to the Act passed in the Session of Parliament holden in the Seventeenth and Eighteenth Years of Her Majesty's Reign, Chapter Twenty-seven, which on or after the Twentieth Day of *April* One thousand eight hundred and fifty-five shall be removed from *England* or *Scotland* to *Ireland*, except upon Made Wines; and that for and upon every Gallon of all Made Wines which shall be so removed as aforesaid, there shall be allowed and paid the countervailing Drawback of Twopence Three Farthings, and no more. Drawback on Spirit Mixtures to cease, except as to Made Wines.

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 Ways, Means, and Methods, 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.

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.

Where Contracts been made before the additional Duties to be added to the Price of the Articles contracted for.

IV. '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 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.

Full British Duty to be paid on Spirits delivered from a Duty-free Warehouse in Ireland for Consumption in England or Scotland.

V. Upon the Delivery of any Spirits from a Duty-free Warehouse in *Ireland* for Consumption in *England* or *Scotland*, the full Amount of the Duty chargeable on Spirits distilled in *England* or *Scotland* for Consumption there shall be paid on such Spirits in *Ireland* previously to the Removal thereof from such Warehouse, anything in the Act passed in the Sixth Year of the Reign of King *George* the Fourth, Chapter Eighty, contained to the contrary notwithstanding.

Spirits may be sent out or warehoused at Proof Strength or within Six Tenths thereof.

VI. Notwithstanding anything contained in any former Act to the contrary, it shall be lawful to send out or remove from any Distillery, either for Consumption or into any Warehouse, Spirits of the Degree of Strength denominated Proof Strength, or within Six Tenths of One *per Centum* over or under such Strength, as well as of the respective Strengths specified and allowed by any former Act, but under and subject, nevertheless, to all such Rules and Regulations as are contained in any former Act with respect to Spirits of any other specified Strength.

Distillers in England and Ireland to be entitled to Allowance on Spirits distilled from Malt for Home Consumption as well as for Exportation.

VII. Every Licensed Distiller in *England* and *Ireland* respectively shall be entitled to the Allowance by this Act granted in respect of Spirits distilled from Malt only, whether for Consumption in *England*, *Scotland*, or *Ireland*, or for Exportation or Use as Ships Stores; and all Enactments, Regulations, Provisions, Pains, Penalties, and Forfeitures contained in any Act mentioned or referred to in the Thirteenth Section of the Act passed in the Session of Parliament holden in the Eleventh and Twelfth Years of Her Majesty's Reign, Chapter One hundred and twenty-two, or contained in any other Act or Acts in force in relation to the making or Use of Malt for the Distillation of Spirits from Malt only, or in relation to the Distillation of such Spirits in *Scotland*, or the warehousing or Removal thereof, either for Exportation or for Use as Ships Stores, or for Home Consumption, or in relation to the granting or Payment of the said Allowance in respect of Spirits distilled in *Scotland*, or for the preventing of Frauds in claiming the same, shall be observed, applied, and enforced with respect to the making and Use of Malt for Distillation, and the distilling of Spirits from Malt only in *England* and *Ireland* respectively, and the said Allowance granted thereon, as fully and effectually to all Intents and Purposes as if the same had been repeated and re-enacted, *mutatis mutandis*, in this Act, with reference to the said Allowance by this Act granted.

VIII. So

Certain Provisions of Acts in force, requiring Repayment of Malt Allowance on Spirits for Consumption in England or Ireland, and Prohibition to remove Spirits, &c. between England and Scotland otherwise than by Sea, repealed.

VIII. So much and such Part and Parts of the several Acts in force as is and are hereinafter in this Clause mentioned or referred to shall be and the same is and are hereby repealed; (that is to say,)

So much of any Act as enacts or requires that upon the Removal to *England* or *Ireland* for Consumption there of Spirits distilled in *Scotland*, from Malt only, or that on the Delivery for Consumption in *England* or *Ireland* of Spirits from Malt only, One Half or any other Portion of the Allowance granted thereon in respect of the Malt used in the Distillation thereof shall be repaid, and so much of any Act as prohibits or restrains the Removal otherwise than by Sea from *England* to *Scotland*, or from *Scotland* to *England*, of any *British* Spirits, whether compounded, medicated, or otherwise, or any Spirit Mixtures or Preparations, or any Made Wines:

And the same shall be deemed to have been repealed on and from and after the Twentieth Day of *April* One thousand eight hundred and fifty-five.

Distillers may remove Duty-paid Spirits between England and Scotland, as between Places in the same Part of Great Britain.

IX. From and immediately after the passing of this Act, it shall be lawful for Distillers in *England* and *Scotland* respectively to remove from their respective Stores Spirits on which the full Duties of Excise chargeable by Law shall have been paid from *England* to *Scotland*, or from *Scotland* to *England*, in like Manner as such Spirits may now be removed, and under and subject to the like Rules and Regulations as the same are now subject and liable to on the Removal thereof to and from and between Places both of which are situated in one and the same Part of *Great Britain*.

Duty-paid Spirits may be removed from the Stocks of Rectifiers and Dealers between England and Scotland.

X. And on and from and after the First Day of *October* One thousand eight hundred and fifty-five Spirits on which the full Duties of Excise chargeable by Law shall have been paid may lawfully be removed from the respective Stocks of Rectifiers, Compounders, Dealers, and Retailers of Spirits, in *England* and *Scotland* respectively, to and from and between the said respective Parts of *Great Britain*, in like Manner as such Spirits may now be removed and under and subject to the like Rules and Regulations as the same are now subject and liable to on the Removal thereof from any such last-mentioned Stocks to and from and between Places both of which are situated in one and the same Part of *Great Britain*.

Allowance on the Cistern or Couch Gauges of Malt-making for distilling Purposes to be 17 per Cent.

XI. In respect of all Corn or Grain in process of making into Malt, to be used in the Distillation of Spirits made from Malt only, the Allowance to be made upon the Gauges of such Corn or Grain during the Time that the same shall be in the Cistern or in the Couch Frame, whilst directed by Law to be deemed and gauged as in Couch, shall be after the Rate of Seventeen Bushels only for every One hundred Bushels of the whole Quantity of the Corn or Grain so found by such Gauge, anything in the Ninth Section of the Act passed in the First Year of Her Majesty's Reign, Chapter Forty-nine, notwithstanding.

Commissioners may revoke the Licence of a Maltster for Distillery Purposes, or a Distiller from Malt, on a Second Conviction of any of the Offences herein specified.

XII. If any Maltster or Maker of Malt to be used in distilling Spirits from Malt only, or if any Distiller having given Notice of his Intention to distil Spirits from Malt only, shall at any Time hereafter be convicted of any of the several Offences specified in the Seventy-third Section of the Act passed in the Session of Parliament holden in the Seventh and Eighth Years of the Reign of King *George* the Fourth, Chapter Fifty-two, or in the Ninety-second Section of the Act passed in the Fourth Year of the Reign of the said King *George* the Fourth, Chapter Ninety-four, or in the Ninth Section of the Act passed in the Second Year of the Reign of His late Majesty King *William* the Fourth, Chapter Twenty-nine, and if such Maltster or Distiller shall afterwards be again convicted either of the same Offence or any other of the several Offences aforesaid, it shall be lawful for the Commissioners of Inland Revenue, and they are hereby empowered, to revoke and annul the Licence granted to such Maltster or Distiller, and to refuse to grant to him any further Licence as a Maltster or Distiller, and also to refuse to grant any such Licence to any other Person to exercise such Trade or Business at the same Premises where the Offence was committed in respect of which such Second Conviction as aforesaid was made.

SCHE-

SCHEDULES to which this Act refers.

SCHEDULE (A.)

DUTIES.

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 Twentieth Day of April One thousand eight hundred and fifty-five 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	10
In Ireland, the additional Duty of - - - - -	0	2	0
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 Twentieth Day of April One thousand eight hundred and fifty-five; that is to say,			
If imported into Scotland - - - - - -	0	9	0
If imported into Ireland - - - - - -	0	7	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 hereinafter enumerated or described, which on or after the Twentieth Day of April One thousand eight hundred and fifty-five shall be removed from Ireland to England or 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 Ireland to England or Scotland.
	£ s. d.
Ether	0 4 7
Sweet Spirits of Nitre	0 2 9
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 and Lacquers	
Other Tinctures and Medicated Spirits	0 1 10
Made Wines	0 0 $2\frac{3}{4}$

Sugar.

For and upon all Sugar made in the United Kingdom on or after the 21st Day of April 1855, the several Sums of Money and Duties of Excise herein-after inserted, described, and set forth; that is to say,

	Until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia.	For the following Twelve Months after such 5th Day of April.	Thereafter.
	£ s. d.	£ s. d.	£ s. d.
On Candy, Brown or White Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, for every Hundredweight	1 0 0	0 16 8	0 13 4
On White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined or equal in Quality to Refined, for every Hundredweight	0 17 6	0 14 7	0 11 8
On Yellow Muscovado and Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Yellow Muscovado or Brown Clayed, and not equal to White Clayed, according to a Standard to be furnished by the Commissioners of Her Majesty's Treasury, for every Hundredweight	0 15 0	0 12 9	0 10 6

	Until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia.	For the following Twelve Months after such 5th Day of April.	Thereafter.
	£ s. d.	£ s. d.	£ s. d.
On Brown Muscovado or any other Sugar, not being equal in Quality to Yellow Muscovado or Brown Clayed Sugar, according to a Standard to be furnished by the said Commissioners, for every Hundredweight - - - - -	0 13 9	0 11 8	0 9 6
On Molasses, for every Hundredweight -	0 5 4	0 4 6	0 3 9
And so in proportion for any greater or less Quantity than a Hundredweight.			

In lieu of the Duties of Excise now payable on Sugar made in the United Kingdom.

And for and upon every Hundredweight, and so in proportion for any greater or less Quantity than a Hundredweight, of all Sugar which, on or after the Twenty-first Day of April One thousand eight hundred and fifty-five, shall be used by any Brewer of Beer for Sale in the brewing or making of Beer - - - - - - 0 3 9

And so in proportion, more or less, according to the Rates of the Duty of Excise on Malt, and of the Duty of Customs on Sugar respectively from Time to Time payable, so that the aggregate of the Duties of Excise and Customs on Sugar used in Brewing may be at all Times an Equivalent for the Duty of Excise on the Malt for which such Sugar is substituted.

In lieu of the Duty of Excise chargeable on such Sugar under the Act passed in the last Session of Parliament, Chapter Thirty, 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 England or Ireland from Malt only, which shall be mashed on or after the Twentieth Day of April One thousand eight hundred and fifty-five, and which Spirits shall be distilled at the Rate of Two Gallons of such Spirits for every Bushel of Barley Malt, or in Ireland 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:

£ s. d.

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.

And for and upon such Spirits distilled in England or Ireland 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 any former Act, for every Gallon of such Spirits actually exported or shipped as Stores as aforesaid, a Drawback of - - - - - - 0 0 8

And for and in respect of all Sugar and Molasses actually received and used on and after the Twenty-first Day of April One thousand eight hundred and fifty-five, 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 Twelve Shillings and One Penny for every One hundred and twelve Pounds of Sugar so used, and after the Rate of Four Shillings and Threepence Halfpenny for every One hundred and twelve Pounds of Molasses so used; and so in proportion more or less according to the Rates of the Duty of Customs on Sugar and Molasses respectively and of the Duty of Excise on Malt from Time to Time payable in lieu of the Allowances in respect of such Sugar and Molasses respectively contained in Schedule D. annexed to the Act Seventeenth and Eighteenth Victoria, Chapter Twenty-seven.

CAP. XXIII.

An Act to alter in certain respects the Law of Intestate Moveable Succession in *Scotland*. [25th *May* 1855.]

BE it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

The Issue of a predeceasing Next of Kin shall come in the Place of their Parent in the Succession to an Intestate.

I. In all Cases of Intestate Moveable Succession in *Scotland* accruing after the passing of this Act, where any Person who, had he survived the Intestate, would have been among his Next of Kin, shall have predeceased such Intestate, the lawful Child or Children of such Person so predeceasing shall come in the Place of such Person, and the Issue of any such Child or Children, or of any Descendant of such Child or Children, who may in like Manner have predeceased the Intestate, shall come in the Place of his or their Parent predeceasing, and shall respectively have Right to the Share of the Moveable Estate of the Intestate to which the Parent of such Child or Children or of such Issue, if he had survived the Intestate, would have been entitled: Provided always, that no Representation shall be admitted among Collaterals after Brothers and Sisters Descendants, and that the surviving Next of Kin of the Intestate claiming the Office of Executor shall have exclusive Right thereto, in preference to the Children or other Descendants of any predeceasing Next of