ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

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C A P. CXI.

An Act for the better collecting and ſecuring the Duties on Spirits diſtilled in *Ireland*.

[28th *June* 1815.]

WHEREAS it is expedient to make further Regulations for the ſecuring of the Collection of the Duties on Spirits diſtilled in *Ireland*; 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 Commencement of this Act, ſo much of any Act or Acts in force in *Ireland* at the Time of the paſſing of this Act, as regulates or defines the Number of Charges of Singlings or Low Wines, for the Quantity of Spirits produceable wherefrom any Diſtiller is chargeable with Duty in reſpect of any Still or Stills uſed by ſuch Diſtiller, ſhall be and the ſame is hereby repealed; and that from and after the Commencement of this Act, every Diſtiller in *Ireland* ſhall, for every Four Weeks or Twenty-eight Days during which any Still or Stills in the Diſtillery of ſuch Diſtiller ſhall continue or ſhall be preſumed to continue working or ſhall be chargeable as working, under the Regulations or Proviſions of any Act or Acts in force in *Ireland*, for the regulating or ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*, be charged with and ſhall pay Duty for ſuch reſpective Quantities of Spirits as might be produced, according to the Rates ſpecified in any Act or Acts in force, from the ſeveral Number of Charges of Singlings or Low Wines, ſeverally ſet forth in the Table to this Act annexed, for and in reſpect of each and every ſuch Still being of the ſeveral Contents in the ſaid Table ſpecified and contained, in lieu of the former Charges in reſpect of ſuch Stills; and that every ſuch Diſtiller ſhall, over

Charges on Stills repealed;

and in lieu thereof, the Charges impoſed according to the Schedule annexed.

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and above such several Quantities respectively, be charged with and shall pay Duty, in respect of each and every such Still or Stills, for as much more Spirits as might be produced according to the Rates in the said Acts specified, from all Pot Ale, Wash, Low Wines or Singlings, which such Distiller shall actually distil within every such Period of Four Weeks or Twenty-eight Days, over and above such several Quantities respectively; and the Officer or Officers in Charge of the Distillery of such Distiller shall make a Return of the Quantities of such Spirits and of the Duties thereon accordingly, and such Distiller shall pay the Duty so charged and returned, under such Rules, Regulations and Directions, Fines, Penalties, and Forfeitures, as are contained in any Act or Acts in force in *Ireland*, for the regulating or securing the Collection of the Duties on Spirits distilled in *Ireland*.

When Notice is given of working Still with Turf, only Five-sevenths of the Charges shall be imposed.

II. Provided always, and be it enacted, That whenever any Distiller licensed to keep a Still or Stills under One thousand Gallons Content, and exceeding One hundred Gallons Content, shall insert in the Notice which he is bound by Law to give to the Collector, Surveyor, and Gauger, before he commences or recommences to work a Still, or shall give Notice in like Manner Six Days before the Expiration of any Period of Four Weeks or Twenty-eight Days, during which any Still shall be chargeable as working, that such Distiller purposes to work any Still or Stills in his Possession during the next succeeding Period of Four Weeks or Twenty-eight Days, with Turf only not charred, and not with Coal or other Fuel than Turf not charred, such Distiller shall for every complete Period of Four Weeks or Twenty-eight Days during which any such Still or Stills shall be worked with no other Fuel than Turf not charred, be charged with and pay Duty for such Quantity of Spirits as might be produced (according to the Rates aforesaid) from Five-sevenths of the Number of Charges of Singlings or Low Wines to which such Still would otherwise be liable, and also with Duty for as much more Spirits as might be produced, according to the said Rates, from all Pot Ale, Wash, Singlings or Low Wines, which such Distiller shall actually distil within such Period of Four Weeks or Twenty-eight Days, over and above the Quantity produceable from such reduced Number of Charges of Singlings or Low Wines as aforesaid.

If during such Notice of working with Turf only, the Still shall be worked with Coal, &c. the full Number of Charges shall be made. 50 G. 3. c. 15.

III. Provided also, and be it further enacted, That if any Still in the Possession of any Distiller, shall at any Time during any Period of Four Weeks or Twenty-eight Days, in which the Distiller shall have given Notice of working any such Still or Stills with Turf only, be worked with any Coal, Coke, charred Turf, or other Fuel than Turf not charred, all and every Still and Stills in the Possession of such Distiller, not wrapped down, taken down, or displaced in Manner directed and appointed in and by an Act made in the Fiftieth Year of His present Majesty's Reign, intituled *An Act to grant to His Majesty Duties upon Spirits made or distilled in* Ireland *from Corn; to allow certain Drawbacks on the Exportation thereof; to make further Regulations for the Encouragement of licensed Distillers; and for amending the Laws relating to the Distillery in* Ireland, shall be subject and liable to the full Number of Charges of Singlings or Low Wines for the Whole of the said Period of Four Weeks or Twenty-eight Days; any Thing herein contained to the contrary notwithstanding.

IV. And

IV. And be it further enacted, That whenever any Diſtiller ſhall have given ſuch Notice that he propoſes to work any ſuch Still or Stills in his Poſſeſſion during any period with Turf only not charred, and not with Coal or other Fuel than Turf not charred, it ſhall not be lawful for ſuch Diſtiller, having given ſuch Notice, to have or keep within his Diſtillery or any Premiſes connected therewith, at any Time during ſuch Period, any Coal or other Fuel than Turf not charred; and if, during any ſuch Period, any Coal or any other Fuel than Turf not charred, ſhall be found within the Diſtillery of ſuch Diſtiller, or within any Premiſes connected therewith, all ſuch Coal or other Fuel ſhall be forfeited and may be ſeized, and the Diſtiller, within whoſe Diſtillery or other Premiſes ſuch Coal or other Fuel ſhall be found ſhall forfeit the Sum of Two hundred Pounds, and ſuch Diſtiller ſhall alſo be ſubject and liable to the full Number of Charges of Singlings or Low Wines for the ſaid Period, for and in reſpect of every Still in his Diſtillery, which ſhall by Law be conſidered as working, without any Allowance whatever for or in reſpect of the uſe of Turf therein, and as if every ſuch Still had been worked with Coal during ſuch Period.

Penalty on finding Coal, &c. within the Diſtillery during the Notice for uſing Turf.

V. And be it further enacted, That from and after the Commencement of this Act, ſo much and ſuch Parts of an Act paſſed in the Fifty-fourth Year of His ſaid Majeſty's Reign, intituled *An Act to amend ſeveral Acts relating to the Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes in* Ireland; whereby it is enacted, that it ſhall not be lawful for any Diſtiller in *Ireland*, within any Period of Four Weeks during which ſuch Diſtiller ſhall work or ſhall be chargeable as working any Still or Stills, to charge any ſuch Still or Stills with any greater Quantity of Low Wines or Singlings than ſuch Diſtiller is or may be required to do within any ſuch Period, by any Law in Force at the Time when ſuch Diſtiller ſhall be ſo working or chargeable as working any ſuch Still or Stills, nor to make or diſtil in any ſuch Still or Stills any greater Quantity of Spirits than ſuch Diſtiller is or may be by Law chargeable with in reſpect of the Number of Gallons Content of ſuch Still or Stills, and in reſpect of the Number of Charges of Singlings or Low Wines in ſuch Still or Stills within ſuch Period of Four Weeks; and alſo ſo much of the ſaid recited Act whereby any Charge of double Duty or Penalty is impoſed on any Diſtiller for any ſuch Exceſs; and alſo ſo much of the ſaid recited Act, whereby Proviſion is made in caſe any ſuch Exceſs of Spirits ſhall not be greater than the Quantities therein reſpectively mentioned; and alſo ſo much of the ſaid recited Act, whereby Proviſion is made with reſpect to any Notice that any Diſtiller intends, within any Period of Four Weeks, to diſtil any greater Quantity of Singlings or Low Wines than ſuch Diſtiller is or may be required to do by Law, and with reſpect to any Charge and Payment of Duty in conſequence of ſuch Notice, and whereby any double Duty or Penalty is impoſed on any Diſtiller in reſpect of any Charge of any Still contrary to ſuch Notice, or in reſpect of any Quantity of Spirits diſtilled by ſuch Diſtiller, or for which ſuch Diſtiller may be chargeable, greater than the Quantity mentioned in ſuch Notice, ſhall extend and be conſtrued to extend to ſuch Stills only, the Content whereof ſhall not exceed Two hundred Gallons; and that as to all Stills the Content whereof ſhall exceed Two hundred Gallons, the ſaid Enactments and Proviſions of the ſaid Act of the Fifty-fourth

So much of 54 G. 3. c. 120. as reſpects the charging of Stills with more Charges than the Number allowed, &c. repealed.

fourth Year herein-before recited, ſhall be and the ſame are hereby repealed.

Stills ſet up in lieu of others ſhall be of like Dimenſions and Contents as former. 48 G. 3. c. 81. 55 G. 3. c. 12.

VI. And be it further enacted, That whenever any Diſtiller licenſed to keep any Still, ſhall, under the Proviſions contained in an Act made in the Forty-eighth Year of His preſent Majeſty's Reign, intituled *An Act to amend the ſeveral Acts for the regulating and ſecuring the Collection of the Duty on Spirits diſtilled in* Ireland, or of an Act made in the preſent Seſſion of Parliament, intituled *An Act to amend ſeveral Acts relating to Fines in reſpect of unlawful Diſtillation in* Ireland, *to the Warehouſing of Spirits, and to the ſecuring the Duties of Exciſe on Spirits diſtilled, and on Hides and Skins tanned in* Ireland, ſet up or erect any Still in the Place and Stead of any Still which ſuch Diſtiller ſhall have been or ſhall be licenſed to keep, ſuch Still ſo ſet up and erected, ſhall be of the like Dimenſions, and upon the like Plan, and of like Content as the Still in the Place or Stead of which it ſhall be ſo ſet up and erected; and that if any Still ſo ſet up and erected in the Place and Stead of any other Still, ſhall be of a Plan or of Dimenſions different from the Still in the Place or Stead of which it is ſet up and erected, or ſhall exceed by Four Gallons or more the Content of the Still in the Place or Stead of which it is ſo ſet up and erected, ſuch Still ſo ſet up and erected ſhall be forfeited, and may be ſeized; and the Diſtiller in whoſe Diſtillery any ſuch Still ſhall be ſo ſet up and erected, contrary to the Proviſions of this Act, ſhall forfeit the Sum of Five hundred Pounds.

Penalty.

Spirits ſhall not be warehouſed at any Strength leſs than 25 per Cent over Proof.

VII. And be it further enacted, That from and after the Commencement of this Act, no Spirits made or diſtilled in *Ireland* ſhall be permitted or allowed to be ſecured in Warehouſe in *Ireland*, without Payment of the Duty of Exciſe payable in *Ireland* thereon, unleſs ſuch Spirits ſhall be of the full Strength of One to Four or Twenty-five *per Centum* over Hydrometer Proof; and if on the Removal of any ſuch Spirits from any Diſtillery for the Purpoſe of being warehouſed, or if on the Arrival or Receipt of any ſuch Spirits at ſuch Warehouſe, any Deficiency ſhall be diſcovered or found by any Officer or Officers of Exciſe, in the Strength of ſuch Spirits below ſuch Strength of One to Four or Twenty-five *per Centum* over Hydrometer Proof, then and in every ſuch Caſe ſuch Spirits, together with the Caſk or Veſſel, or Package, containing the ſame, ſhall be forfeited, and the ſame ſhall and may be ſeized by any Officer or Officers of Exciſe: Provided always, that no ſuch Spirits, nor any Caſk, Veſſel or Package containing ſuch Spirits, ſhall be forfeited for or by reaſon of any Deficiency of Strength of ſuch Spirits not more than Three *per Centum* below the ſaid Strength of One to Four or Twenty-five *per Centum* over Hydrometer Proof; any Thing herein-before contained to the contrary notwithſtanding.

Spirits to be forfeited if found under Strength.

If any Spirits ſhall be ſent out of any Diſtillery (except to the King's Warehouſe) without Payment of Duty, or without a legal Permit,

VIII. And be it further enacted, That if any Spirits ſhall be ſent or delivered out of the Diſtillery or Store of any Diſtiller (except ſuch Spirits which ſhall be ſent or delivered to any of His Majeſty's Warehouſes or Stores, purſuant to the Proviſions of any Act or Acts in Force for the warehouſing of Spirits), upon which all the Duties chargeable thereon ſhall not have been paid, or which ſhall not have been accompanied by a legal Permit granted by the proper Officer to ſuch Diſtiller, every ſuch Diſtiller, for every ſuch Offence, ſhall forfeit the Sum of Two hundred

dred Pounds, and alſo a Sum equal to double the Duty which would be by Law chargeable on a Quantity of Spirits equal to the Quantity which ſhall have been ſo ſent or delivered out, and whereon it ſhall appear that the full Duty had not been paid; and upon the Trial of any Information for any ſuch Offence, the Proof that all the Duties on the Spirits ſent or delivered out had been actually paid before ſuch Spirits were ſent out or delivered, or that the Spirits ſent or delivered out were accompanied by ſuch legal Permit as aforeſaid, as the Caſe may be, ſhall lie on the Diſtiller, and not on the Officer or Perſon proſecuting ſuch Information.

the Diſtiller ſhall forfeit 200l. together with a Sum equal to Double the Duty on the Quantity ſent out.

IX. And be it further enacted, That in all Caſes where any Duties payable by any Diſtiller ſhall be unpaid at the Time when ſuch Duties are or ſhall be by Law due and payable, it ſhall be lawful for the Collector of the Exciſe or other Officer in Charge of the Collection of the Diſtrict in which the Diſtillery of ſuch Diſtiller ſhall be ſituate, by Warrant under the Hand and Seal of ſuch Collector or other Officer reſpectively, to impower any Perſon or Perſons to take and diſtrain all Spirits, and all Stills, Still Heads and Worms, and all Coppers and other Veſſels and Utenſils for diſtilling, and all Malt, Corn and other Materials for diſtilling in any ſuch Diſtillery, or in any Store or Place thereto belonging, or in the Uſe, Cuſtody, or Poſſeſſion of any ſuch Diſtiller, and alſo all or any Spirits which having been warehouſed by any ſuch Diſtiller in any of His Majeſty's Warehouſes or Stores, ſhall be in any ſuch Warehouſe or Store (any Thing in any Act or Acts to the contrary notwithſtanding) and to cauſe the ſame to be ſold by public Auction, giving Six Days previous Notice thereof; and if after Payment of all Duties and Arrears of Duties due from ſuch Diſtiller, and alſo the Duties on ſuch Part of the Spirits which ſhall have been warehouſed and diſtrained and ſold as aforeſaid, together with the Coſts and Expences of ſuch taking and diſtraining and Sale, there ſhall be any Surplus of the Produce ariſing from the Sale thereof, ſuch Surplus ſhall be forthwith tendered and paid to ſuch Diſtiller or his Repreſentatives: Provided always, that when any Spirits ſhall be ſo taken and diſtrained, it ſhall and may be lawful for ſuch Diſtiller or his Repreſentatives, at any Time or Times before the Day appointed for the Sale thereof, to obtain Permits for removing all or any Part of ſuch Spirits, upon paying to the Collector or other Officer in charge as aforeſaid, towards diſcharging the Duties ſo due and payable, the real Value of all ſuch Spirits as ſhall be required to be removed; and the ſame may be removed accordingly, and a proper Permit or proper Permits ſhall on due Application be given for the ſame, in like Manner as if no ſuch Diſtreſs had been made.

Collectors impowered to diſtrain for Duties, all Spirits, &c. in Stock of Diſtiller or in Warehouſe.

X. And be it further enacted, That upon the Trial of any Information for Recovery of any Penalty by Law impoſed on any Perſon in *Ireland*, who ſhall knowingly buy or receive, or permit or ſuffer to be bought or received, for his, her, or their Uſe, any Spirits in any Quantity whatever, the full Duties chargeable whereon had not been paid, or any Spirits whatever in any Quantity requiring a Permit by Law, which ſhall not have been duly and legally permitted and attended with proper Permit to the Buyer and Receiver thereof, the Defendant or Defendants in ſuch Information ſhall be convicted, unleſs due Proof ſhall be made by ſuch Defendant or Defendants, that the full Duty on ſuch Spirits had been duly paid, or that ſuch Spirits were bought by or for ſuch Defendant or Defendants, and received from a licenſed Diſtiller or ſome Perſon licenſed to ſell

Upon the Trial of Information for Penalty for buying or receiving illicit Spirits, Defendant ſhall be convicted, unleſs he proves Payment of Duty, or that the Spirits were received from a

licenſed Perſon and legally permitted.

ſell Spirits, or that the ſame were attended with proper Permit or Permits to ſuch Defendant or Defendants; any Law, Uſage, or Cuſtom to the contrary notwithſtanding.

Clauſes of former Acts ſecuring the Collection of Duties extended to this Act.

XI. And be it further enacted, That all and every the Clauſes, Rules, Regulations, Proviſions, Penalties, Forfeitures and Modes of Recovery, provided, mentioned, and contained in any Act or Acts of Parliament in force in *Ireland*, for the regulating or ſecuring the Collection of the Duties on Spirits diſtilled in *Ireland*, ſhall be applied and put in Practice in the Execution of this Act, as fully and effectually to all Intents and Purpoſes whatſoever, as if all the Clauſes, Rules, Regulations, Reſtrictions, Proviſions, Penalties and Forfeitures contained in the ſaid Acts, or any of them, had been expreſsly repeated and re-enacted in this Act, and made applicable to the Proviſions herein contained, except ſo far as the ſame are repealed or altered by this Act, or any other Act or Acts; and that the ſaid Acts and this Act ſhall be conſtrued together as one Act to all Intents and Purpoſes whatſoever, ſo far as the ſame are compatible or conſiſtent with each other, and as the ſaid Acts are amended and altered by this Act.

Recovery and Application of Penalties as under former Acts.

XII. And be it further enacted, That all and every the Fines, Penalties and Forfeitures, inflicted by this Act, ſhall be paid and recovered in *Britiſh* Currency; and ſhall and may be ſued for and recovered, levied and applied, except as herein otherwiſe is provided, in ſuch Manner and Form, and by ſuch Ways and Means, and with ſuch Powers and Authorities, as are preſcribed, directed, and appointed in and by an Act of Parliament made in *Ireland* in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, intituled *An Act for ſettling of the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*, or in or by any other Act or Acts in force in *Ireland* relating to His Majeſty's Revenue of Exciſe, as fully and effectually to all Intents, Conſtructions, and Purpoſes, as if the ſame were particularly mentioned and expreſſed and re-enacted in this Act, with like Remedy of Appeal to and for the Party or Parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid Acts, or any Act or Acts in force in *Ireland*, relating to His Majeſty's Revenue of Exciſe, is provided.

Commencement of the Act.

XIII. And be it further enacted, That this Act ſhall commence and take Effect on the *Monday* Week next after the paſſing thereof, provided that ſuch *Monday* be the Commencement of ſome Period of Four Weeks or Twenty-eight Days for which any Still or Stills on which any Charge ſhall be made under this Act, ſhall be chargeable as working by Law: Provided alſo, that no Charge by this Act impoſed ſhall take Effect with reſpect to any Still or Stills which ſhall be chargeable as working on ſuch *Monday* Week next after the paſſing of this Act, until after the End of ſuch Period of Four Weeks or Twenty-eight Days working of ſuch Still or Stills as ſhall have commenced before ſuch *Monday* Week next after the paſſing of this Act, and that this Act ſhall as to ſuch Still or Stills commence and take Effect immediately after the End of ſuch Period of Four Weeks or Twenty-eight Days as aforeſaid.

TABLE

TABLE referred to by this Act.

NUMBER of Charges of Singlings or Low Wines for the Quantity of Spirits produceable wherefrom any Diſtiller in *Ireland* ſhall be chargeable with Duty, within a Period of Four Weeks or Twenty-eight Days, in reſpect of every Still of ſuch Diſtiller being of the ſeveral Contents following; (that is to ſay),

CONTENTS OF THE STILL.							Number of Charges.
	3,000	Gallons and upwards				-	84
under	3,000	Gallons and not leſs than			2,750	-	86
-	2,750	-	-	-	2,500	-	88
-	2,500	-	-	-	2,250	-	92
-	2,250	-	-	-	2,000	-	96
-	2,000	-	-	-	1,750	-	99
-	1,750	-	-	-	1,500	-	103
-	1,500	-	-	-	1,250	-	109
-	1,250	-	-	-	1,000	-	117
-	1,000	-	-	-	750	-	130
-	750	-	-	-	500	-	144
-	500	-	-	-	400	-	165
-	400	-	-	-	300	-	185
-	300	-	-	-	200	-	207
under	200	and exceeding		-	100	-	230
Not exceeding	100	and exceeding		-	65	-	90
Not exceeding	65	and not leſs than		-	44	-	120

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