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C A P. XCVIII.

An Act to allow *British* Compounded Spirits to be warehoused upon Drawback. [5th *July* 1865.]

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:

Compounded Spirits may be deposited in Customs or Excise Warehouses.

1. A licensed Rectifier or Compounder of Spirits may, under such Regulations as the Commissioners of Customs and Inland Revenue respectively may from Time to Time make, warehouse for Exportation, or for Ships Stores, or for Home Consumption, in any Customs or Excise Warehouse approved for that Purpose by the Commissioners of Customs or Commissioners of Inland Revenue, *British* Compounds as defined by Section One hundred and forty-eight of the Act passed in the Twenty-third and Twenty-fourth Years of the Reign of Her present Majesty, Chapter One hundred and fourteen, and compounded by him from Spirits on which the Duties of Excise have been charged and paid, and the Strength of such Spirits as denoted by *Sykes*'s Hydrometer shall be deemed to be the true Strength thereof at the Time of warehousing the

same, and such Spirits, when so warehoused, may, upon Security being given by Bond to the Satisfaction of the Commissioners of Customs and Inland Revenue respectively, and under such Regulations as the said Commissioners respectively may from Time to Time make in that Behalf, be removed to and deposited in any other Warehouse of Customs or Excise approved as aforesaid: Provided always, that all compounded Spirits exported on Drawback under this Act shall on their Re-importation into the United Kingdom be deemed to be Foreign Spirits and chargeable with Duties of Importation accordingly.

Spirits of Wine may be deposited in Customs Warehouse for Exportation or Ships Stores.

2. A Rectifier of Spirits may, under such Regulations as the Commissioners of Customs and Inland Revenue respectively may from Time to Time make, warehouse for Exportation or for Ships Stores in any Customs Warehouse approved for that Purpose by the Commissioners of Customs at a Warehousing Port, Spirits of Wine which shall have been rectified by him from Spirits on which the Duties of Excise have been charged and paid, and such Spirits of Wine may, under such Regulations as the Commissioners of Customs shall appoint, be removed to any other approved Customs Warehouse at any other Warehousing Port for either of the Purposes aforesaid.

Strength of compounded Spirits to be deposited in Warehouse, and Regulations as to Casks, Certificates, &c.

3. Compounded Spirits to be warehoused as aforesaid shall be of a Strength not more than Eleven *per Centum* over Proof, and Spirits of Wine shall be of a Strength not less than Forty-three *per Centum* over Proof, as denoted by *Sykes*'s Hydrometer, and shall be contained respectively in Casks of not less than Nine Gallons Content, every Cask to be marked on each End thereof in Letters and Figures, legibly cut, branded, or painted with Oil Colour thereon, with the Name of the Rectifier or Compounder, or the Name of the Firm, or with the Mark of such Rectifier, Compounder, or Firm, the progressive Number of such Cask according to the Number of Casks warehoused, and the Year when the same was warehoused, and the full Content thereof in Gallons, and in Quarters of a Gallon when the Content thereof shall be less than Eighty Gallons, and with the true Number of Gallons, and the Denomination and Strength of the Spirits contained therein, and every such Cask being full, or on Ullage of One Gallon or Two Gallons, and not otherwise, at the Time of sending the same from the Premises of such Rectifier or Compounder to the Warehouse; and all such Spirits when removed from the said Premises for the Purpose of being warehoused shall be accompanied with a lawful Certificate, otherwise the same shall be forfeited, and the Rectifier or Compounder

pounder removing the same shall forfeit the Sum of Two hundred Pounds, over and above all other Penalties.

Entry to be made of Spirits deposited in Warehouse, and Officer to give Receipt for the same, and transmit Certificate to Collector of Excise, who is to pay Drawback of Duty on the Spirits.

4. Before any Spirits shall be received into any Customs or Excise Warehouse, under the Provisions of this Act, the Rectifier or Compounder intending to deposit the same shall deliver to the proper Officer of Customs or Excise at such Warehouse a Warehousing Entry or a Note in Writing, specifying the Particulars of the Spirits as set forth in the Certificate accompanying the same, and the Name of the Rectifier or Compounder, and of the Place where the rectifying or compounding Premises are situated from which the Spirits were sent; and after the Spirits have been duly examined and warehoused by such Officer, he shall deliver to the Rectifier or Compounder a Receipt, specifying the Marks, Number, and Content in Gallons of the several Casks received into such Warehouse, the Strength (as denoted by *Sykes*'s Hydrometer) of the Spirits contained in the said Casks respectively, the Description of the Spirits, and the total Number of Gallons at Proof received with such Certificate; and such Officer shall forthwith despatch to the Collector of Excise of the Collection in which the rectifying or compounding Premises are situated a Certificate, setting forth the Name of the Rectifier or Compounder, and the Place where the rectifying or compounding Premises are situated, together with the other Particulars required to be inserted in such Receipt as aforesaid; and the Collector to whom such Certificate is sent shall, on receiving Three Days Notice in Writing of the Time when Payment is required, and upon Production to him of the Receipt before mentioned, pay to the Rectifier or Compounder named in the Certificate, or to any Person authorized on his Behalf, a Drawback of the Duties of Excise on such Spirits at the Rate of Duty charged and paid thereon, computed at the Strength indicated by *Sykes*'s Hydrometer.

Spirits warehoused under this Act may be delivered for Home Consumption in the same Manner as plain British Spirits.

5. Compounded Spirits warehoused by a Rectifier or Compounder under the Provisions of this Act may be delivered for Home Consumption under the same Rules and Regulations and upon Payment of the same Duties of Excise as are now by Law applicable to and payable upon plain *British* Spirits on Delivery from Customs or Excise Warehouses for Home Consumption, computed at the Strength indicated by *Sykes*'s Hydrometer; and the Duties upon compounded Spirits delivered from any Warehouse of Customs shall be collected by the Officers of Customs, and accounted for and paid over in the same Manner as is now by Law directed in the Case of Duties on any other *British* Spirits delivered out of Customs Warehouses for Home Consumption.

6. The

Rates payable on Delivery of Spirits from Warehouse for Home Consumption.

6. The Rates and Charges directed by the First Section of the Act passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and ten, to be paid for every One hundred Pounds of Customs Duty payable on Goods (not being Tobacco) delivered for Home Consumption from any Warehouse in which the same have been deposited for the Security of the Duties of Customs, shall be charged and paid for and in respect of every One hundred Pounds of the Excise Duty which shall be payable upon the Delivery for Home Consumption of Spirits warehoused in any Customs or Excise Warehouse under the Provisions of this Act; provided that in the Case of a Delivery from an Excise Warehouse the same Rates and Charges shall be payable as would be payable if the Delivery had been from a Customs Warehouse situated at the same Place; and such Rates and Sums of Money shall be deemed to be Duties of Customs or Excise, according as the same shall become payable on Spirits delivered from a Customs or Excise Warehouse respectively.

Rectifier may add sweetening or colouring Matter to Spirits in Customs Warehouse for Exportation.

7. A Rectifier or Compounder warehousing Spirits in a Customs Warehouse as aforesaid may, on giving One Day's Notice to the Officer in charge of such Warehouse, add to such Spirits any sweetening or colouring Matter, or any other Ingredient that he may think proper, subject nevertheless to such Regulations and Restrictions as the Commissioners of Customs may make from Time to Time: Provided always, that such Spirits, after any Matter or Ingredient has been added as aforesaid, shall not be removed to any other Warehouse, or be delivered out otherwise than for Exportation or Ships Stores, directly from the Warehouse, on board the Vessel in which the same are to be exported or used as Stores.

Spirits of Wine not to be delivered for Home Consumption, nor any Spiritsunless upon Repayment of Allowances.

8. No Spirits of Wine upon which a Drawback of the Duties of Excise has been paid upon the Deposit of the same in a Customs Warehouse shall be delivered for Home Consumption; and no rectified or compounded Spirits which at the Time of the Commencement of this Act shall be in any Customs Warehouse shall be delivered for Home Consumption, unless the Rectifier or Compounder or Proprietor of such last-mentioned Spirits shall, in addition to the Duties payable upon compounded Spirits taken out of Warehouse for Home Consumption under the Provisions of this Act, repay to the Commissioners of Customs or Inland Revenue respectively the Allowance of Threepence *per* Gallon paid on the Deposit of such Spirits under the Statute in that Behalf.

Spirits deposited in Customs Ware-

9. Any Spirits which shall have been deposited in a Customs Warehouse under the Provisions of this Act may be used in such Warehouse

Warehouse for fortifying Wines, or for any other Purpose to which Foreign or Colonial Spirits may be applied under the Laws or Regulations of the Customs.

house under this Act may be used for fortifying Wines, &c.

10. Compounded Spirits deposited in an Excise Warehouse under the Provisions of this Act may be vatted or racked under and subject to the same Conditions, Regulations, and Penalties as are contained in or authorized by Sections One hundred and nineteen and One hundred and twenty of the before-mentioned Act of the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and fourteen, and in Sections Five and Six of the Act passed in the Twenty-seventh Year of the same Reign, Chapter Twelve, in relation to the Spirits mentioned in such Sections respectively; and any compounded Spirits deposited as aforesaid may be bottled, packed, and removed for Exportation, or for Use as Ship's Stores, under and subject to the same Conditions and Regulations as are contained in or authorized by the said last-mentioned Act.

Compounded Spirits may be vatted or bottled in Warehouse.

11. The Provisions, Penalties, and Forfeitures contained in and imposed by any Act in force at the Time of the Commencement of this Act, relating to the Removal, Warehousing, Custody, and Transfer in any Excise Warehouse of *British* Spirits, and to the Proprietor or Tenant of any such Warehouse for the Deposit of *British* Spirits, and to the Proprietor of any *British* Spirits deposited therein, (except so far as the same shall be repealed or altered by or be repugnant to the Provisions of this Act,) shall extend and be applied to the Removal, Warehousing, Custody, and Transfer in any Excise Warehouse of compounded Spirits and Spirits of Wine, and to the Proprietor or Tenant of any such Warehouse in which the same respectively shall be deposited, and to the Rectifier or Compounder warehousing such Spirits, who shall be deemed to be the Proprietor thereof; and any Bond entered into by the Proprietor or Tenant of any such Warehouse as aforesaid for the Deposit of *British* Spirits, and in force at the Time of the Commencement of this Act, shall extend to and shall be available for any Breach of the Condition thereof committed in relation to any compounded Spirits deposited in the Warehouse in respect of which such Bond shall have been given.

Provisions of Acts relating to warehousing of British Spirits to apply to compounded Spirits warehoused under this Act.

12. The Allowance of Threepence *per* Gallon granted by Section Four of the Act passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and twenty-nine, to any licensed Rectifier, in respect of rectified Spirits of the Nature of *British* Compounds not exceeding Eleven Degrees over

Allowance of 3d. per Gallon on British Compounds not to be paid until Export.

ation or Use in Customs Warehouse.

Proof as ascertained by *Sykes*'s Hydrometer, shall be payable to any licensed Rectifier or Compounder in respect of any compounded Spirits deposited under the Provisions of this Act in any Warehouse of Customs or Excise, and exported to Foreign Parts, or used in a Customs Warehouse for fortifying Wines or for any other Purpose to which Foreign or Colonial Spirits may be applied under the Laws or Regulations of the Customs; but such Allowance shall not be paid until a Certificate from the proper Officer of Customs shall be produced to the Officer of Excise appointed to pay the said Allowance, that such Spirits have been actually exported or used as aforesaid.

Warehouses to be for public Accommodation and of approved Dimensions.

13. After the passing of this Act, no Warehouse for the Deposit of plain or compounded *British* Spirits shall be approved by the Commissioners of Customs or Inland Revenue, except for the general Accommodation of any Traders or others having Occasion to deposit Spirits therein, nor unless the said Commissioners of Customs or Inland Revenue shall be of opinion that the Dimensions of such Warehouse shall be sufficient for the Wants of the Town where it is situated.

Sections 141. to 145. inclusive of 23 & 24 Vict. c. 114. repealed.

14. Sections One hundred and forty-one, One hundred and forty-two, One hundred and forty-three, One hundred and forty-four, and One hundred and forty-five of the Act passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and fourteen, shall be and the same are hereby repealed, except as to anything done or which ought to be done, or as to any Offence committed or any Penalty or Forfeiture incurred, before the Commencement of this Act.

LONDON:
Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty. 1865.