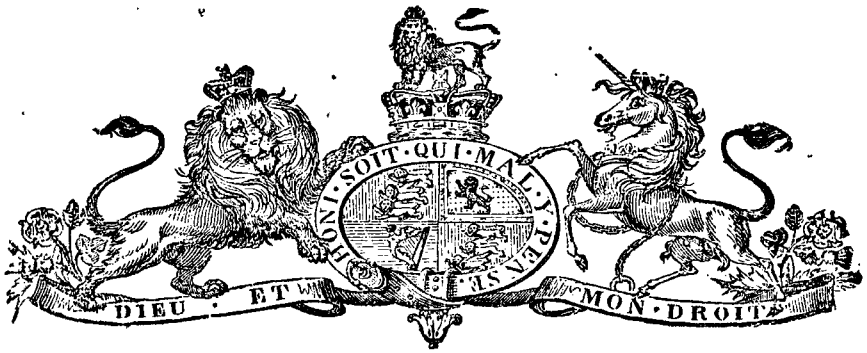


ANNO TRICESIMO

VICTORIÆ REGINÆ.

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CAP. XXVII.

An Act to allow Warehoused *British* Spirits to be bottled for Home Consumption.

[17th *June* 1867.]

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:

British Spirits in Customs or Excise Warehouse may be bottled for Home Consumption.

1. Any plain *British* Spirits or compounded *British* Spirits deposited in an Excise Warehouse may be removed, bottled, and packed for Home Consumption under and subject to the same Provisions and Regulations as are contained in or authorized by the Act of the Twenty-seventh Year of Her Majesty's Reign, Chapter Twelve, in relation to bottling and packing plain *British* Spirits for Exportation or for Use as Ships Stores; and any plain *British* Spirits or compounded *British* Spirits deposited in a Customs Warehouse may be bottled and packed for Home Consumption under the Provisions of the Act or Acts relating to the bottling of Spirits for Exportation, and subject to such Regulations as the Commissioners of Customs shall from Time to Time prescribe; and all Spirits bottled and packed as aforesaid may, under such Regulations as the Commissioners of Customs and Inland Revenue respectively shall appoint, be delivered for Home Consumption upon Payment of the proper Duty of Excise, according

according to the Quantity and Strength of such Spirits at the Time of bottling the same.

Duty to be paid upon Deficiency found on bottling Spirits.

2. Duty shall be paid upon any Deficiency which shall be found in the Quantity of any plain or compounded *British* Spirits bottled in any Customs Warehouse over and above the Rate of Two *per Cent.* specified in the Second Section of the Act of the Twenty-seventh *Victoria*, Chapter Twelve.

Duties on British Spirits delivered from Customs Warehouse to be collected by Officers of Customs.

3. In all Cases where *British* Spirits bottled and packed as aforesaid shall be delivered for Home Consumption from a Customs Warehouse, or where Duty shall be payable on any Deficiency as aforesaid, the Excise Duty shall be collected by the Officers of Customs, and shall be accounted for and paid over in the same Manner as is now by Law directed in the Case of Excise Duty payable on any *British* Spirits delivered out of a Customs Warehouse for Home Consumption.

Quantities in which British Spirits may be delivered for Home Consumption.

4. No Distiller shall sell or remove for Home Consumption any *British* Spirits in Bottle in a less Quantity than Five Dozen Imperial or reputed Quart Bottles, or Ten Dozen Imperial or reputed Pint Bottles, properly packed and secured in Cases, each Case to contain any Number of Dozens of such Bottles, but not less than One Dozen Quarts or Two Dozen Pints, unless he shall have in force a Licence as a Dealer in Spirits under the Laws of Excise, and no *British* Spirits in Bottle shall be delivered for Home Consumption in a less Quantity than One Dozen Imperial or reputed Quart Bottles, or Two Dozen Imperial or reputed Pint Bottles, packed and secured as aforesaid.

Spirits sweetened in Customs Warehouse, and Spirits of Wine deposited therein, not to be delivered for Home Consumption.

5. Nothing in this Act contained shall authorize the Delivery for Home Consumption of any *British* Spirits to which any sweetening or colouring Matter or other Ingredient has been added in a Customs Warehouse, or of any Spirits of Wine upon which a Drawback of the Duty of Excise has been paid upon the Deposit of the same in a Customs Warehouse.

Section 6 of 28 & 29 Vict. c. 98. to apply to bottled compounded Spirits.

6. The Provisions of Section Six of the Act Twenty-eighth and Twenty-ninth *Victoria*, Chapter Ninety-eight, and the Enactment therein referred to, shall apply to all bottled compounded *British* Spirits delivered out of a Customs or Excise Warehouse for Home Consumption.

LONDON:

Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE, Printers to the Queen's most Excellent Majesty. 1867.