

ANNO UNDECIMO & DUODECIMO

VICTORIÆ REGINÆ.

****

CAP. CXXII.

An Act to amend the Laws respecting the Warehousing of *British* Spirits in *England, Scotland,* and *Ireland* respectively, and to permit Spirits made from Malt only, and Spirits made from Malt and other Grain, and Rectified Spirits, to be exported on Drawback from any Part of the United Kingdom; and respecting certain Spirit Mixtures, and the Removal of Goods subject to Excise Regulations from Customs Warehouse.

[4th *September* 1848.]

WHEREAS by an Act passed in the Sixth Year of the Reign of His Majesty King *George* the Fourth, intituled *An Act to repeal the Duties payable in respect of Spirits distilled in* England, *and of Licences for distilling, rectifying, or compounding such Spirits, and for the Sale of Spirits, and to impose other Duties in lieu thereof, and to provide other Regulations for the Collection of the said Duties, and for the Sale of Spirits, and for the Warehousing of such Spirits, without Payment of Duty for Exportation,* every Distiller in *England* is permitted to warehouse for Exportation only, or for Removal to *Scotland* or *Ireland*, any Spirits distilled in the Distillery of such Distiller, without Payment of the Duty of Excise thereon, 6 G. 4. c. 80.

thereon, according to the Provisions of the said Act, and of an Act of the Sixth and Seventh Years of the Reign of His Majesty King
6 & 7 W. 4. c. 72. *William* the Fourth, intituled *An Act to impose countervailing Duties of Excise on Mixtures, Compounds, Preparations, and Commodities made from or with Spirits removed from* Ireland *to* England, *or* Scotland, *or from* Scotland *to* England, *and to grant countervailing Drawbacks on the Removal of the same, to repeal the additional Duties of Excise on Licences to Retailers of Spirits in the United Kingdom, and to alter the Laws relating to Distillers and Retailers of Spirits*, and under and subject to such further Rules and Regulations as the Commissioners of Excise may from Time to Time order or direct: And whereas it is expedient to extend the same Provisions to the warehousing of such Spirits for Home Consumption in *England* as it is now permitted to be done by Law in *Scotland* and *Ireland*: 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, That from and after the passing of this Act every licensed Distiller in *England* may warehouse for Home Consumption any Spirits distilled in the Distillery of such Distiller without Payment of the Duty of Excise charged thereon, according to the Provisions of the said Acts, and of this Act, and under and subject to the Payment of the full Duty of Excise payable on *British* Spirits distilled in *England* before any such Spirits are delivered out of any such Warehouse for Consumption in *England*, in like Manner as such Duty is directed to be paid by the said Act of the Sixth Year of the Reign of His said Majesty *George* the Fourth before any such Spirits are delivered out of any such Warehouse for Removal for Consumption in *Scotland* or *Ireland*, and under and subject to such other Rules and Regulations as the Commissioners of Excise may make in that respect.

Power for licensed Distillers in England to warehouse Spirits for Home Consumption, without Payment of the Duty till delivered out.

II. And be it enacted, That all Spirits distilled and warehoused without Payment of Duty in any Warehouse approved of by the Commissioners of Excise in any one Part of the United Kingdom under the Provisions, Enactments, Rules, and Regulations in force in such respect may, at the Desire and Risk of the Distiller thereof, and on Payment of the Duties on all Deficiencies found before the Removal thereof, (or if such Warehouse be a general Warehouse, as herein-after described, and the Spirits have been transferred therein from the Distiller to a Purchaser as after mentioned, then at the Desire and Risk of such Proprietor, and upon Payment of the Duties on all Deficiencies found in the Spirits so transferred before the Removal thereof,) be removed for Home Consumption, or for Exportation, or for the Purpose of being shipped as Stores, under such Security and Regulations as the Commissioners of Excise from Time to Time order or direct in respect thereof, from the Warehouse in which the same are warehoused to any other Warehouse approved of by the Commissioners of Excise in any other Part or Place of the United Kingdom, there to be warehoused in the Name of the Distiller thereof, or of the Proprietor thereof, if transferred as aforesaid, any thing in any other Act or Acts to the contrary thereof in anywise notwithstanding; and all such Spirits, when so removed and re-

Spirits warehoused in one Part of the United Kingdom may be removed to another upon Payment of Duties for all Deficiencies, for Home Consumption, for Exportation, or for Ship's Stores.

warehoused, shall be dealt with in all respects as if the same had been distilled in the Country to which the same are removed.

Commissioners of Excise may appoint general Warehouses under Bond, in which any Distiller may warehouse British Spirits.

III. And be it enacted, That the Commissioners of Excise may appoint any general Warehouse or Warehouses in any Part or Place of the United Kingdom, for the Deposit therein of *British* Spirits warehoused without Payment of Duty for Home Consumption, or for Exportation, or for Use as Ships Stores, under such Security by Bond from the Proprietor or Tenant of such Warehouse, for the Payment of the Duties on all Spirits to be deposited therein, in such penal Sum and subject to such Condition and with One or more sufficient Sureties as the said Commissioners may require, and under such other Rules and Regulations as the said Commissioners may make in that respect; and every licensed Distiller of any *British* Spirits may, under the Laws and Regulations in that respect, warehouse without Payment of Duty any Spirits distilled and removed by him either direct from his Distillery or from any other Warehouse in any such general Warehouse for all or any of the Purposes aforesaid, there to be entered and deposited by such Distiller in his Name in a Book to be kept by the proper Officer of Excise in charge of such Warehouse, in such Manner and Form as the Commissioners of Excise may direct; and the said Commissioners may at any Time revoke their Approval of any such Warehouse, in which Case all Spirits then deposited in any such Warehouse shall be removed therefrom as directed by the said Commissioners, and no other *British* Spirits shall be warehoused therein as aforesaid.

Spirits deposited in a general Warehouse may be transferred on Notice and Sale from the Distiller to a Purchaser, and there entered, and kept in Name of Purchaser, who shall be liable to the Duty.

IV. And be it enacted, That any Distiller of any Spirits distilled and warehoused by him in any such general Warehouse, and there entered and deposited in his Name as aforesaid, may sell and transfer the same to a Purchaser in such Warehouse, upon giving Six Days Notice in Writing of his Intention so to do to the Collector of Excise, in whose Collection the Distillery of such Distiller is situated; and upon due Notice being given as aforesaid, and no Objection made to such Sale and Transfer by the Collector, or by any Person on behalf of the Commissioners of Excise, within such Six Days, it shall be lawful for such Distiller to complete the Sale by entering into a written Agreement of Sale, to be duly signed by the Parties, or by a written Contract of Sale, made, executed, and delivered by a Broker or other Person legally authorized for or on behalf of the Parties respectively; and the Officer of Excise in charge of such Warehouse shall thereupon forthwith transfer and enter the Spirits so sold and deposited in the Name of the Distiller to the Name of the Purchaser in the Book kept by such Officer for that Purpose as aforesaid, in such Manner and Form as the Commissioners of Excise may direct; and all such Spirits shall, from and after such Transfer, be discharged and released from all Claim for or in respect of any Duties, Penalties, or Forfeitures to which the Distiller by whom such Sale has been made is liable, anything in this or in any other Act of Parliament to the contrary thereof notwithstanding: Provided always, that no such Spirits shall be delivered out of any such Warehouse for Home Consumption until Payment of the full Duties of Excise chargeable thereon, nor shall any such Spirits be removed from such Warehouse

Spirits not to be delivered out till Duty paid on all Deficiencies, &c.

house for any Purpose until such Duties are charged and paid on all Deficiencies found therein before the Removal thereof.

Distiller, or Proprietor of Spirits removed from Warehouse in one Part of the United Kingdom to another may make fresh Entry of the same after landing.

V. And be it enacted, That if after any Spirits duly removed under the Provisions of this Act, and the Laws and Regulations in such respect, from a Warehouse in *England*, *Scotland*, or *Ireland*, to be deposited in another Warehouse without Payment of Duty in some other Part of the said Three Parts of the United Kingdom, have been duly entered and landed, and before the same have been actually deposited in such last-mentioned Warehouse, the Distiller or Proprietor makes a further Entry of such Spirits, or of some Portion or Part thereof, not being less than a whole Cask, for Removal for Home Consumption, or to another Warehouse than such last-mentioned Warehouse, or for Exportation, or for the Purpose of being used as Ships Stores, the Spirits of which such further Entry is made shall be considered as virtually and constructively warehoused in such last-mentioned Warehouse, although not actually deposited therein, and may be delivered and permitted to be removed for Home Consumption, or to another Warehouse, or for Exportation, or for the Purpose of being used as Ships Stores, as if the same had been delivered from Warehouse.

Commissioners of Excise may remit Duties on Spirits lost from unavoidable Accident on Shipboard, or in shipping or landing, or removing into or out of Warehouse.

VI. And be it enacted, That it shall be lawful for the Commissioners of Excise to remit the Duties payable or paid on the whole or any Portion of any *British* Spirits which are or have been deposited in any Warehouse approved of by them, and which are lost or destroyed by unavoidable Accident occurring on Shipboard, or in the shipping or landing of the same, or while such Spirits are deposited in such Warehouse, or in the Act of being received into or delivered out from such Warehouse, on Proof of such Loss or Destruction being given to the Satisfaction of the said Commissioners.

4 G. 4. c. 94.

VII. And whereas by an Act passed in the Fourth Year of the Reign of His said Majesty King *George* the Fourth, intituled *An Act to grant certain Duties of Excise upon Spirits distilled from Corn or Grain in* Scotland *and* Ireland, *and upon Licences for Stills for making such Spirits, and to provide for the better collecting and securing such Duties, and for the warehousing of such Spirits without Payment of Duty*, it is provided and enacted, "that any Spirits which under the Provisions in "this Act contained shall be made from Malt only, unmixed with any "unmalted Corn or Grain, and on which the Allowance of One Shil- "ling for every Gallon thereof shall be made in respect of the Duty "on such Malt, shall be stored and deposited in some Store or Place "separate and apart from any other Spirits which shall be warehoused "under this Act, and subject to and under such Rules and Regula- "tions as shall be made by the Commissioners of Excise with respect "to such Spirits, and that no such Spirits so made from Malt only, "and on which such Allowance of One Shilling *per* Gallon shall have "been made, shall be taken out of any such Warehouse, Store, or "Place for Exportation to *England* until the Allowance so made shall "have been repaid by the Proprietor or Exporter of such Spirits:" And whereas by the said Act of the Sixth Year of the Reign of His said Majesty

Majesty King *George* the Fourth, it is provided and enacted, "that 6 G. 4. c. 80.
" no Spirits which shall be or shall have been made or distilled in *Scot-*
" *land* or *Ireland* respectively, from unmalted Corn or Grain, mixed or
" unmixed with Malt, shall be taken out of any Warehouse, Store, or
" Place for Removal to *England* unless such Spirits were made and
" warehoused by some Distiller having at the Time when such Spirits
" were so made and warehoused no Spirits made from Malt only, or on
" which any Allowance shall be or shall have been made in respect of
" the Duty on such Malt, in his or her Stock or Possession, or in such
" Warehouse, and which shall be so certified by the proper Officer at
" the Time of warehousing, and also at the Delivery thereof, nor shall
" any Spirits made or distilled in *Scotland* or *Ireland* from Malt only,
" or in respect of which any Allowance as aforesaid has been or shall
" be made, paid, or received, be removed to *England* until the Allow-
" ance so made shall have been repaid by the Proprietor of such
" Spirits to the Commissioners of Excise, or such Person as they shall
" order or direct to receive the same; and if any Person or Persons
" shall take out of any Warehouse, Store, or Place any Spirits made
" from unmalted Corn or Grain, mixed or unmixed with Malt, for
" such Removal, which were not made and warehoused by such Dis-
" tiller as aforesaid, and shall not be so certified as aforesaid, or shall
" remove any Spirits made from Malt only, or on which any such
" Allowance as aforesaid has been made or shall be made as aforesaid,
" to *England* without first repaying such Allowance thereon as afore-
" said, all such Spirits shall be forfeited, and shall and may be seized
" by any Officer or Officers of Excise, and every Person so offending
" shall for every such Offence forfeit and lose the Sum of Twenty
" Shillings *per* Gallon for every Gallon of such Spirits so taken out or
" removed, or One hundred Pounds, at the Election of the Commis-
" sioners of Excise or Person who shall inform or sue for the same:"
And whereas by an Act passed in the Second Year of the Reign of His
said Majesty King *William* the Fourth, intituled *An Act to reduce the* 2 & 3 W. 4. c. 29.
Allowance on Spirits made from Malt only in Scotland *and* Ireland,
such Allowance is reduced to Eight-pence for and upon every Gallon
of Spirits at the Strength of Hydrometer Proof distilled from malted
Corn only in *Scotland* or *Ireland*: And whereas by an Act passed in
the Second Session of the Fifth Year of the Reign of Her Majesty, 5 & 6 Vict. c. 15.
intituled *An Act to impose an additional Duty on Spirits, and to*
repeal the Allowance on Spirits made from Malt only in Ireland, it is
enacted, "that no Spirits distilled in *Scotland* from unmalted Corn
" or Grain, mixed or unmixed with Malt, shall be taken out of any
" Warehouse for Removal to *Ireland* unless such Spirits were distilled
" and warehoused by some Distiller not having at the Time when such
" Spirits were distilled and warehoused any Spirits made from Malt
" only, or on which any Allowance shall be or shall have been made in
" respect of the Duty on Malt in his Stock or Possession, or in such
" Warehouse, and which shall be so certified by the proper Officer at
" the Time of warehousing and also at the Delivery thereof, nor shall
" any Spirits made from Malt only, or in respect of which any Allow-
" ance as aforesaid has been or shall be made, paid, or received, be
" taken out of Warehouse in *Scotland* for Removal to *Ireland* until the
" Allowance so made shall have been repaid by the Distiller to the
" Commissioners of Excise, or such Person as they shall order or direct

" to receive the same; and every Person who shall take out of any " Warehouse in *Scotland* any Spirits made from unmalted Corn or " Grain, mixed or unmixed with Malt, for Removal to *Ireland* which " were not made and warehoused by such Distiller as aforesaid, and " shall not be so certified as aforesaid, or shall take out of Warehouse " for Removal, or remove, any Spirits made from Malt only, or on " which any such Allowance as aforesaid has been made or shall be " made, to *Ireland* without first repaying such Allowance thereon as " aforesaid, shall forfeit Twenty Shillings *per* Gallon for every Gallon " of such Spirits so taken out or removed, or One hundred Pounds, at " the Election of the Commissioners of Excise, and all such Spirits " shall also be forfeited:" Be it enacted, That so much of the before-recited Acts as requires that no Spirits made or distilled from Malt only, or in respect of which any Allowance as aforesaid has been made, paid, or received, shall be taken out of the Warehouse in *Scotland* for Exportation or Removal to *England* or *Ireland* until the Allowance so made has been repaid by the Distiller, Proprietor, or Exporter of such Spirits to the Commissioners of Excise, or such Person as they order or direct to receive the same, shall be repealed, and the same is and are hereby repealed accordingly.

So much of recited Acts as requires Repayment of the Allowance on Malt Spirits removed from Scotland to England or Ireland repealed.

VIII. And be it enacted, That Spirits which, under the Provisions of the Acts in force in such respect, have been distilled in *Scotland* from Malt only, unmixed with any unmalted Corn or Grain, and on which the Allowance of Eight-pence and Five *per Centum* for every Gallon thereof has been made, may be taken from the Warehouse in *Scotland* in which the same have been warehoused without Payment of the Duty, under the Regulations of the Acts in force in such respect, and of this Act, for Removal for Consumption in *England* on Payment of the full Duty of Excise payable on *British* Spirits distilled in *England* on such Spirits, as directed by the said Act of the Sixth Year of the Reign of His said Majesty *George* the Fourth (except so far as the same is repealed or altered by this Act), and on Repayment at the same Time of the Allowance made thereon by the Distiller or Proprietor of such Spirits to the Collector of Excise or other Person employed by the Commissioners of Excise to receive the said Duty.

Malt Spirits may be removed from Warehouse in Scotland, in which the same has been warehoused without Payment of Duty, for Removal for Consumption in England, on Payment of the full English Duty, and Repayment of the Allowance.

IX. And be it enacted, That Spirits which, under the Provisions of the Statutes in such respect in force, have been distilled in *Scotland* from Malt only, unmixed with any unmalted Corn or Grain, and on which the Allowance of Eight-pence and Five *per Centum* for every Gallon thereof has been made, may be removed to *England* or *Ireland* without Repayment of such Allowance if such Spirits have been warehoused under the Provisions, Enactments, Rules, and Regulations in force respecting the warehousing of Spirits without Payment of Duty, and in a separate and distinct Warehouse apart from all Spirits made from any other Materials than Malt only, and at a Time when no Spirits made from unmalted Corn or Grain, or any other Materials than Malt only, were in the Stock, Custody, or Possession of the Distiller by whom such Spirits were distilled and warehoused, which shall be certified by the proper Officer at the Time of warehousing such Spirits, by Endorsement on the Permit accompanying the same, and if such Spirits when removed to *England* or *Ireland* are taken direct

Spirits made from Malt only may be removed from Scotland to England or Ireland, without Repayment of the Allowance, when deposited in a separate Warehouse, at a Time when the Distiller had no other Spirits in Stock, and removed to a like Warehouse in England or Ireland by Sea, and under such Regulations as the Commissioners may direct.

direct from the Warehouse in which the same have been warehoused to a like Warehouse in *England* or *Ireland*, and by Sea, and in such Casks and Vessels as in this Act after mentioned, and with a proper Permit accompanying the same, and under such Security and Regulations as the Commissioners of Excise may order or make in that respect.

No raw Grain Spirits to be removed by the Distiller on the same Day, and in the same Place from which he has given Notice to remove Malt Spirits on which the Allowance has not been repaid from Warehouse.

X. And be it enacted, That no Spirits which have been made or distilled in *Scotland* from unmalted Corn or Grain, mixed or unmixed with Malt, or from any other Materials than Malt only, shall be removed by the Distiller thereof from his Distillery, or from any Warehouse in the same Town or Place, and on the same Day in and on which he has given Notice to remove Spirits made by him from Malt only, unmixed with any unmalted Corn or Grain, and on which the Allowance of Eight-pence and Five *per Centum* for every Gallon thereof has been made and not repaid, either for Exportation to Foreign Parts, or for Use as Ships Stores, or for Removal to *England* or *Ireland*, or for Removal to any other Warehouse, otherwise such Notice shall be void, and all Spirits removed contrary hereto shall be forfeited.

Malt Spirits on which the Allowance has not been repaid removed from Warehouse under the Provisions of this Act for Exportation, or to be used as Ships Stores, to be entitled to a Drawback of 7½*d.*, and 5 per Cent. per Gallon at Proof, on the same being certified to be so exported or shipped by the proper Officer.

XI. And be it enacted, That all Spirits distilled in *Scotland* from Malt only unmixed with any unmalted Corn or Grain, on which the Allowance of Eight-pence and Five *per Centum* for every Gallon thereof has been made and not repaid, may be removed from any Warehouse in the United Kingdom in which the same have been deposited under the Provisions of the Acts in that respect in force and of this Act for Exportation to Foreign Parts or for Use as Ships Stores, and upon such Spirits being duly removed from Warehouse by Permit to the Port of Shipment, and being duly exported or shipped there as Stores under and according to the Laws and Regulations of Customs, in such respect the Distiller or Proprietor of such Spirits shall be entitled to a Drawback of Seven-pence Halfpenny and Five *per Centum* for and on every Gallon of such Spirits actually exported or shipped as Stores as aforesaid, for and in respect of the Duty upon the Malt used in the Distillation of such Spirits over and above the Allowance aforesaid, upon a Certificate of the Quantity of the Spirits so exported or shipped being transmitted to the Collector of Excise at or nearest to the Port where such Spirits have been so exported or shipped from the proper Export Officer of Customs or Excise at such Port, such Certificate being endorsed by such Officer upon the Permit accompanying such Spirits on their Removal from Warehouse to the Ship; and every such Officer shall transmit such Certificate and Permit as aforesaid on the Request of the Distiller or Proprietor exporting or shipping such Spirits to such Collector as aforesaid, and every such Collector shall, on being satisfied of the Truth thereof, pay such Drawback as aforesaid to the Distiller or Proprietor of such Spirits: Provided always, that no Distiller or Proprietor of such Spirits shall be entitled to such Drawback unless such Spirits were deposited and kept in a separate and distinct Warehouse apart from all *British* Spirits made from any other Materials than Malt only until such Spirits were actually exported or shipped as Stores; and if any Distiller or Proprietor

Spirits to be kept separate until exported or shipped, and Penalty on any Alteration in the Quality of the same.

prietor warehousing or removing such Spirits makes any Alteration in the Quality of such Spirits, by mixing Spirits made from Grain, or from any other Material than Malt, with Spirits made from Malt only, or by substituting Spirits of the one Quality for the other, he shall incur the Penalty of Two hundred Pounds over and above all other Penalties, and all such Spirits shall be forfeited; and in case any Doubt arises whether any such Spirits are really and *bonâ fide* Spirits made from Malt only as described in the Permit accompanying the same, on any Removal thereof Proof shall be made by the Distiller or Proprietor of such Spirits to the Satisfaction of the Commissioners of Excise that such Spirits are Spirits made from Malt only, and are such as the same are described to be in the Permit accompanying them, otherwise no such Drawback as aforesaid shall be paid for or in respect of such Spirits.

In case of Doubt, Proof to the Satisfaction of the Commissioners that they are of the same Quality to lie on the Proprietor, otherwise no Drawback.

Allowance on Malt Spirits removed to England or Ireland, which has not been repaid in Scotland, must be repaid on the same being taken out of Warehouse for Home Consumption in England or Ireland.

XII. And be it enacted, That when any Spirits distilled in *Scotland* from Malt only, unmixed with any unmalted Corn or Grain, and on which the Allowance of Eight-pence and Five *per Centum* for every Gallon thereof has been made, have been removed from a Warehouse in *Scotland* to a like Warehouse in *England* or *Ireland*, without Repayment of such Allowance under the Provisions of this Act, and of the Laws and Regulations in such respect, are taken out of such Warehouse for Home Consumption in *England* or *Ireland*, the aforesaid Allowance of Eight-pence *per* Gallon and Five *per Centum* for every Gallon of such Spirits taken out as aforesaid shall be repaid by the Proprietor or Person requesting a Permit for the Removal of such Spirits into Consumption before any such Permit shall be granted.

Distillers in England or Ireland entitled to the same Allowance and Drawback on Spirits distilled by them from Malt only under the same Provisions as in Scotland when warehoused for Exportation only, or for Use as Ships Stores.

2 & 3 W. 4. c. 29.
4 G. 4. c. 94.
7 & 8 G. 4. c. 52.
2 & 3 W. 4. c. 29.

XIII. And be it enacted, That every licensed Distiller in *England* or *Ireland* shall be entitled to the Allowance of Eight-pence *per* Gallon by the said Act of the Second Year of the Reign of His Majesty King *William* the Fourth granted, and Five *per Centum* for and upon every Gallon of Spirits, and so in proportion for any greater or less Quantity of Spirits of the Strength of Hydrometer Proof, and so in proportion for any greater or less Strength, distilled in *England* or *Ireland* for Exportation only, or for Use as Ships Stores, from malted Corn only, not being mixed with any unmalted Corn or Grain; provided such Spirits have been distilled under the several Provisions of the said Act of the Fourth Year of the Reign of His said Majesty King *George* the Fourth, and of an Act of the Seventh and Eighth Years of the Reign of His said Majesty King *George* the Fourth, intituled *An Act to consolidate and amend certain Laws relating to the Revenue of Excise on Malt made in the United Kingdom, and for amending the Laws relating to Brewers in* Ireland, *and to the Allowance in respect of the Malt Duty on Spirits made in* Scotland *and* Ireland *from Malt only*, and of the aforesaid Act of the Second Year of the Reign of His Majesty King *William* the Fourth, and of any other Act or Acts of Parliament in force respecting the Distillation of Spirits from Malt only in *Scotland*, and the Payment of the Allowance granted in respect thereof, and the Rules and Regulations made by the Commissioners of Excise in such respect, and such other Rules and Regulations as the said Commissioners think fit to make in respect of

of the Payment of the like Allowance on Spirits distilled in *England* or *Ireland* from Malt only, and for the preventing of Frauds in claiming the same; and all Spirits distilled in *England* or *Ireland* from Malt only, to be entitled to any such Allowance, shall be warehoused for Exportation only, or for Use as Ships Stores, within Six Days after the same have been distilled, and under the same Provisions, Rules, and Regulations as Spirits distilled from Malt only in *Scotland* are by any former Act in force, or by this Act, directed to be warehoused for Exportation only, or for Use as Ships Stores; and upon any such Spirits distilled in *England* or *Ireland* from Malt only, and so warehoused, being duly removed from Warehouse by Permit to the Port of Shipment, and being duly exported or shipped there as Stores under and according to the Laws and Regulations of Customs in such respect, the Distiller or Proprietor of such Spirits shall be entitled to the Drawback of Seven-pence Halfpenny and Five *per Centum* by this Act granted for and on every Gallon of such Spirits actually exported or shipped as Stores as aforesaid; and such Drawback shall be paid over and above the Allowance aforesaid, and at the same or some different Time, as the said Commissioners may appoint, and upon like Certificate of the Spirits having been exported or shipped, or upon Delivery of such Receipt, as in this Act after mentioned, for the Spirits, as deposited in a Warehouse of special Security, or in any Warehouse approved of by the Commissioners of Her Majesty's Customs, in like Manner as such Drawback is by this Act directed to be paid upon Spirits distilled in *Scotland* from Malt only when so exported or shipped or warehoused as aforesaid; and all Enactments, Regulations, Provisions, Pains, Penalties, and Forfeitures in the said Acts of the Fourth Year and of the Seventh and Eighth Years of the Reign of His said Majesty King *George* the Fourth, and of the said Act of the Second Year of the Reign of His said Majesty King *William* the Fourth, or of any or either of them, or of any other Act or Acts of Parliament in force, or of this Act, respecting the making or Use of Malt for the Distillation of Spirits from Malt only, or respecting the Distillation of such Spirits in *Scotland*, or the warehousing or Removal of the same for Exportation, or for Use as Ships Stores, or respecting the granting or Payment of the Allowance or Drawback granted in respect of Spirits distilled in *Scotland* from Malt only, or for the preventing of Frauds in claiming the same, shall be enforced, used, and applied to, and in and for the granting or Payment of the like Allowance or Drawback by this Act granted for and in respect of Spirits distilled in *England* or *Ireland* from Malt only, and for the preventing of Frauds in claiming the same, as fully and effectually to all Intents and Purposes as if such Enactments, Regulations, Provisions, Pains, Penalties, and Forfeitures had been at first applied, or were now re-enacted to apply to the making and Use of Malt for Distillation of Spirits from Malt only, and to the Distillation of such Spirits in *England* and *Ireland* respectively, and to the warehousing and Removal of the same for Exportation or for Use as Ships Stores, and to the granting and Payment of the Allowance and Drawback by this Act granted for or in respect of Spirits distilled in *England* and *Ireland* respectively from Malt only, and for the preventing of Frauds in claiming the same.

Spirits made from any other Materials than Malt only entitled to a Drawback of 1½*d.* per Gallon on Exportation or Shipment as Stores.

XIV. And be it enacted, That every Distiller, Rectifier, or Proprietor of any *British* Spirits distilled or made from any other Materials than Malt only, which have been duly warehoused in any Warehouse in the United Kingdom under the Provisions of the Acts in that respect in force, and of this Act, and which are duly removed from such Warehouse for Exportation, or for the Purpose of being used as Ships Stores, shall be entitled to a Drawback of One Penny and One Halfpenny for and on every Gallon at Proof of such Spirits actually exported or shipped as Stores as aforesaid, for and in respect of the Duty upon the Malt used in the Distillation of such Spirits or as an Equivalent in respect thereof; and such last-mentioned Drawback shall be paid upon like Certificate of Shipment, or Receipt in Warehouse, as in this Act after mentioned, and in like Manner (except as to the Proviso in respect of separate Warehouse) as the Drawback in respect of Spirits made from Malt only is by this Act directed to be paid, and under such further Regulations as the Commissioners of Excise may make in that respect.

Distiller may warehouse Spirits for Exportation, or for Ships Stores, in Warehouses under the Control of the Customs, and on Production of the Warehouse Keeper's Receipt such Spirits entitled to Drawback.

XV. And be it enacted, That every licensed Distiller in *England*, *Scotland*, or *Ireland* may warehouse for Exportation, or for Ships Stores only, any Spirits distilled in the Distillery of such Distiller, without Payment of the Duty of Excise charged thereon in any Warehouse of special Security (as the same is defined by the Laws relating to the Customs), or in any Warehouse approved of by the Commissioners of Her Majesty's Customs for that Purpose only in *England*, *Scotland*, or *Ireland* respectively, according to the Laws, Rules, and Regulations there in force for the warehousing of Goods in such Warehouse, and under and subject to the same Rules and Abatement on account of a Deficiency in the Quantity or Strength of such Spirits as are made in the Case of Spirits the Produce of any *British* Plantation in *America*, or the Produce of any *British* Possession within the Limits of the *East India* Company's Charter; and the proper Officer of Customs at such Warehouse shall give to the Distiller or Person requiring the same for the Use of such Distiller a Receipt for such Spirits, upon the same being duly removed by Permit from the Distillery to the Warehouse, and deposited in such Warehouse, specifying the Number of the different Casks, with their Gauge, and the Quantity and Strength of the Spirits contained in them, with the Day of the Month and Year when such Spirits were so warehoused, and any Mark which may have been put on such Casks by such Distiller for distinguishing the Spirits to be his Property, and such Receipt shall be delivered over within a reasonable Time by every such Distiller to the Officer of Excise in charge of the Distillery of such Distiller; and such last-mentioned Officer shall immediately give to such Distiller a Copy thereof, signed by such last-mentioned Officer, and upon the Delivery of such Receipt, and not before, it shall be lawful for such last-mentioned Officer to deduct from the Number of Gallons of Spirits with which such Distiller is then charged or chargeable with Duty the Number of Gallons so warehoused, and to return the Charge of Duty against the Distiller to the Collector of Excise for the remaining Number of Gallons, which shall be a Charge against such Distiller accordingly; and every such Officer shall annex to such Return such Receipt as his Voucher for having made such Deduction as aforesaid; and

and every Distiller or other Person producing such Receipt for Spirits so deposited which are entitled to any or either of the Drawbacks for or in respect of the Duty on the Malt used in the Distillation of such Spirits by this Act granted on such Spirits being actually exported or shipped as Stores, shall be entitled to such Drawback respectively as if such Spirits had been actually exported or shipped as aforesaid; and every Distiller or other Person producing a Receipt for any Spirits deposited as aforesaid which is untrue in any of the Particulars therein mentioned shall incur the Penalty of Two hundred Pounds and double the Amount of the Drawback claimed in respect thereof.

Spirits deposited in an Excise Warehouse may be removed to Warehouses under the Control of the Customs.

XVI. And be it enacted, That Spirits deposited in any Warehouse approved of by the Commissioners of Excise in one Part or Place of the United Kingdom, without Payment of the Duty of Excise thereon, may be removed for Exportation, or for Ships Stores, to any Warehouse of special Security as aforesaid, or to any Warehouse approved of by the Commissioners of Her Majesty's Customs for that Purpose only, in any other Part or Place of the United Kingdom, under such Rules and Regulations as the Commissioners of Excise and Customs from Time to Time may appoint, the Duty upon all Deficiencies in such Spirits being first paid on Removal from the Excise Warehouse in which the same are deposited to the Collector of Excise of the Collection in which such last-mentioned Warehouse is situated.

Rectifiers of Spirits may warehouse Rectified Spirits not sweetened for Exportation or Ships Stores, in Warehouses under the Control of the Customs.

XVII. And be it enacted, That every licensed Rectifier of Spirits in *England*, *Scotland*, or *Ireland* may warehouse for Exportation, or for Ships Stores, any Spirits by him rectified from Spirits on which the proper Duties of Excise have been paid or charged in any Warehouse of special Security as aforesaid, or in any Warehouse approved of for that Purpose only by the Commissioners of Her Majesty's Customs in that Part of the United Kingdom in which such Spirits were rectified, such Spirits not being sweetened Spirits, or Spirits mixed with any Article, so that the Degree of Strength thereof cannot be ascertained by *Sykes'* Hydrometer, under the same Laws, Rules, and Regulations as Spirits the Produce of any *British* Plantation, or the Produce of any *British* Possession within the Limits of the *East India* Company's Charter, and under and subject to such further Regulations as the Commissioners of Excise and Customs may from Time to Time appoint; and if any Rectifier of Spirits so warehouses any Spirits on which the proper Duties of Excise have not been paid or charged, he shall incur the Penalty of Two hundred Pounds, and all such Spirits shall be forfeited.

Spirits so warehoused may be sent Coastwise for Exportation, or for Ships Stores only.

XVIII. And be it enacted, That all Rectified Spirits so warehoused may be removed from one Warehousing Port in the United Kingdom to another for Exportation, or for Ships Stores only, subject to the Regulations of this Act, and to the Laws and Regulations of Customs relating to such Removals of Goods, and no such Spirits shall be admitted to Entry for Home Consumption.

Spirits distilled or rectified in England, Scotland, or Ireland

XIX. And be it enacted, That Spirits distilled or rectified in *England*, *Scotland*, or *Ireland* may be shipped or carried, conveyed or removed from

may be removed from one to the other in Ships duly registered and in Casks of Twenty Gallons at the least.

from *England* to *Scotland* or *Ireland*, or from *Scotland* to *England* or *Ireland*, or from *Ireland* to *England* or *Scotland*, under the Provisions of this Act, and of the said Act of the Sixth Year of the Reign of His said Majesty King *George* the Fourth, and of the said Act passed in the Second Session of the Fifth Year of the Reign of Her Majesty, in any Ship or Vessel duly registered or licensed under the Laws and Regulations of Customs, and in any Cask containing Twenty Gallons of such Spirits at the least, any thing in the said Act of the Sixth Year of the Reign of His said Majesty King *George* the Fourth, or in any other Act or Acts of Parliament, to the contrary thereof notwithstanding.

Rectified Spirits warehoused to be not less than 22 per Cent. under Proof, nor more than 25 over Proof; or if Spirits of Wine, not less than 43 over Proof, and to be in Casks of not less than Twenty Gallons, and shall be accompanied by a Permit.

XX. And be it enacted, That all Rectified Spirits to be warehoused in such Warehouse of the Customs as aforesaid, other than Spirits of Wine, shall be of a Strength of not less than Twenty-two *per Centum* under Proof, nor more than Twenty-five *per Centum* over Proof, and if Spirits of Wine, shall be of a Strength not less than Forty-three *per Centum* over Proof, as denoted by the Hydrometer called *Sykes'* Hydrometer; and all Rectified Spirits to be so warehoused shall be contained in Iron-bound Casks, of not less than Twenty Gallons Content each, marked on each End of such Cask, in Letters or Figures legibly cut, branded, or painted thereon, with the Mark or Number of every such Cask, and with the full Content thereof in Gallons, and with the true Number of Gallons, and the true Strength of the Spirits contained therein, every such Cask being full at the Time of sending such Spirits from the Rectifying House to the Warehouse; and all such Spirits when so removed shall be accompanied with lawful Permit, otherwise the same shall be forfeited, and every Rectifier so removing such Spirits shall incur the Penalty of Two hundred Pounds over and above all other Penalties.

Such Spirits to be entered for Warehouse, and Officer of Customs to grant Receipt for the Spirits so warehoused, and transmit a Certificate thereof to the Collector of Excise, who, on Production of such Documents, is to pay the Rectifier a Drawback of the Duties on such Spirits.

XXI. And be it enacted, That before any such Rectified Spirits shall be received into any such Warehouse of the Customs as aforesaid, a Warehousing Entry for Exportation only shall be passed for the same, specifying the Particulars of such Spirits, as set forth on the Back of the Permit accompanying such Spirits, and the Name of the Rectifier, and of the Place where the Rectifying House is situated from which such Spirits were sent; and after such Spirits have been duly examined and warehoused by the proper Officer of Customs at such Warehouse, he shall deliver to the Rectifier warehousing such Spirits, or to any Person requiring the same for the Use of such Rectifier, a Receipt specifying the Marks, Number, and Content in Gallons of the several Casks received into such Warehouse, the Strength of each as ascertained by *Sykes'* Hydrometer, and the total Number of Gallons at Proof received with such Permit, and such Customs Officer shall forthwith despatch to the Collector of Excise of the Collection in which the Rectifying House from which such Spirits were sent is situated a Certificate, setting forth the Name of the Rectifier, and of the Place where such Rectifying House is situated, the Mark, Number, and Content in Gallons of the several Casks, the Strength of the Spirits in each, and the total Number of Gallons at Proof received with such Permit; and the Collector of Excise to whom such Certificate is sent shall, upon Production to him of the

Receipt before mentioned, pay to the Rectifier whose Name is specified in such Certificate, or to any Person requiring the same in behalf of such Rectifier, a Drawback of the full Duties of Excise chargeable upon Spirits of the like Quantity and Strength when taken at Proof as the Spirits so warehoused, and also the Drawback before mentioned of Three Halfpence for and on every Gallon at Proof of the Spirits so warehoused, as if such Spirits had been actually exported or shipped as Stores; and if any Rectifier or other Person, for the Purpose of obtaining any such Drawback, produces a false Receipt as and for the Receipt before mentioned, or any Receipt which is untrue in any of the Particulars therein specified, the Rectifier by or on whose Behalf such Receipt is produced shall incur the Penalty of Two hundred Pounds and of double the Amount of all Drawback claimed in respect thereof.

Rectifiers warehousing such Spirits may, on giving Notice, add sweetening or colouring Matter to the same.

XXII. And be it enacted, That every Rectifier warehousing such Spirits may, on giving One Day's Notice to the Officer of Customs in charge of the Warehouse in which such Spirits are deposited, add to such Spirits any sweetening or colouring Matter, or any other Ingredient or Ingredients that he thinks proper, subject nevertheless to such Regulations and Restrictions as the Commissioners of Her Majesty's Customs may make from Time to Time; and no such Spirits, after any Matter or Ingredient has been added as aforesaid, shall be removed to any other Warehouse for Exportation or for Ships Stores, but must be removed for such Purpose directly from the Warehouse in which the same are then deposited on board the Vessel in which they are to be exported or used as Stores under the Laws and Regulations of the Customs.

Spirits of the Strength of Spirits of Wine may be removed from Stock or warehoused by any Distiller in Casks of 20 Gallons at the least notwithstanding Provisions of 4 G. 4. c. 94. 6 G. 4. c. 80.

XXIII. And whereas by the said Act of the Fourth Year of the Reign of His said Majesty King *George* the Fourth it is provided, that the Strength to be expressed in any Permit to accompany Spirits sent out of or removed from the Distillery or Stock of a licensed Distiller in *Scotland* or *Ireland* shall be either Twenty-five *per Centum* over Proof, Eleven *per Centum* over Proof, or Ten *per Centum* under Proof, and that it shall not be lawful to warehouse any Spirits of any Strength other than the respective Strengths of Twenty-five *per Centum* over Proof, or Eleven *per Centum* over Proof, and there are like Provisions in the said Act of the Sixth Year of the Reign of His said Majesty King *George* the Fourth respecting licensed Distillers in *England*, and by such last-mentioned Act it is also provided that such Distillers in *England* shall not send out any Spirits from their Distillery or Stock in any less Quantity than in a Cask containing Eighty Gallons: And whereas it is expedient to amend such Laws in respect of Spirits of the Strength of Spirits of Wine: Be it enacted, That nothing in the said Acts or either of them respecting the Strength or Quantity at which Spirits may be removed from the Distillery or Stock of any Distiller, or may be warehoused by such Distiller as aforesaid, shall extend or be applied to Spirits of the Strength of Spirits of Wine, but that all *British* Spirits of that Strength may be sent out from the Distillery or Stock of any Distiller in *England*, *Scotland*, or *Ireland*, at the Strength of Forty-three *per Centum* above Proof, as denoted by the Hydrometer called

called *Sykes'* Hydrometer, or at any greater or higher Degree of Strength, in a Cask or Casks containing Twenty Gallons each at the least, for Home Consumption, or for Exportation, or for Use as Ships Stores, or may be warehoused for any such Purpose as aforesaid, in like Manner and under the same Laws, Regulations, Penalties, and Forfeitures as Spirits of the Strength before specified may be sent out, removed, or warehoused by the before-recited Acts or either of them, or by this Act, anything in the said recited Acts or either of them, or in any other Act, to the contrary thereof notwithstanding.

Penalty on Distiller, &c. fraudulently opening Warehouses, and gaining Access to Spirits.

XXIV. And be it enacted, That if any Distiller, Rectifier, or Proprietor of Spirits warehoused in any Warehouse approved of by the Commissioners of Excise under this Act, or the said Acts of the Fourth Year or of the Sixth Year of the Reign of His said Majesty King *George* the Fourth, or of the Sixth and Seventh Years of the Reign of His said Majesty King *William* the Fourth, does by any Means fraudulently open such Warehouse or gain Access to the Spirits contained therein, every such Distiller, Rectifier, or Proprietor shall incur the Penalty of Five hundred Pounds; and if after any such Spirits have been deposited in any such Warehouse, and before their actual Removal therefrom for Home Consumption or for Exportation, or for the Purpose of being shipped as Stores under the Regulations of the said Acts, or any or either of them, such Spirits are altered in Quality, Quantity, or Strength, except from natural Causes, and otherwise than as provided by this Act or the said Acts, or any of them, or by the Rules and Regulations of the Commissioners of Excise in such respect, all such Spirits, and the Casks containing the same, shall be forfeited, and the Person in whose Name such Spirits are deposited shall forfeit, over and above all other Penalties, double the Amount of Duties chargeable on Spirits distilled in that Part of the United Kingdom in which such Spirits were deposited for and in respect of every Gallon of such Spirits as are abstracted contrary to this Act, or any of the said Acts, Rules, or Regulations.

If after Spirits have been deposited, and before Removal for Home Consumption, &c. they shall be fraudulently altered in Quality, &c. they shall, together with the Casks, be forfeited, and Owner to pay Double Duties.

The Word "Spirits," as defined by Law, to include Spirit Mixtures whenever the Duty of Excise has not been paid on the Spirits from which they are manufactured.

XXV. And be it enacted and declared, That for the Purposes of this Act, and of all other Acts relating to the Revenue of Excise, the Word "Spirits" shall, in addition to the Denomination of Spirits of different Distillations now defined by Law, include and mean all Mixtures, Compounds, Preparations, or Commodities into the Manufacture of which Spirits enter as the Basis or principal Ingredient in all Cases in which the Duty of Excise has not been paid upon the Spirits from or with which such Mixtures, Compounds, Preparations, or Commodities have been manufactured.

8 & 9 Vict. c. 86.

XXVI. And whereas by an Act of the Eighth and Ninth Years of the Reign of Her Majesty, intituled *An Act for the general Regulation of the Customs*, it is enacted, "that no Goods which are subject "to any Regulations of Excise shall be taken or delivered out of the "Charge of the Officers of Customs (although the same may have "been duly entered with them, and the full Duties due thereon may "have been paid) until such Goods shall also have been duly entered "with the Officers of Excise, and Permit granted by them for Delivery "of the same, nor unless such Permit shall correspond in all Parti-

"culars

" culars with the Warrant of the Officers of Customs: Provided always, " that such Entry shall not be received by the Officers of the Excise, " nor such Permit granted by them, until a Certificate shall have been " produced to them of the Particulars of the Goods, and of the Warrant " for the same, under the Hand of the Officers of the Customs who " shall have the Charge of the Goods: Provided also, that if upon any " Occasion it shall appear necessary, it shall be lawful for the proper " Officers of Excise to attend the Delivery of such Goods by the " Officers of the Customs, and to require that such Goods shall be " delivered only in their Presence; and it shall be lawful for such " Officers of Excise to count, measure, gauge, or weigh any such " Goods, and fully to examine the same, and to proceed in all respects " relating to such Goods in such Manner as they shall be authorized " or required by any Act for the Time being in force relating to the " Excise:" And whereas it is expedient to repeal so much of the said Act as is before recited, and to enact other Regulations in lieu thereof: Be it enacted, That so much of the said Act as is before recited shall be and the same is hereby repealed; and that from and after the passing of this Act, before any Goods which are subject to any Regulations of Excise are removed from any Warehouse or Place in which they are deposited for Security of the Duties of Customs, the Party intending to remove the same shall, on making due Entry thereof for Home Consumption, deliver to the Collector and Comptroller of the Customs One Certificate or Duplicate of such original Entry in case the whole of the Goods included in such original Entry are intended to be removed into the Stock, Custody, or Possession of any One Party, or in case it be intended to remove such Goods into the Stock, Custody, or Possession of Two or more Parties, then the Party making such Entry shall deliver to the Collector and Comptroller Two or more Certificates or Duplicates, as the Case may require; and each Certificate or Duplicate shall contain such Particulars, and be arranged in such Form and Manner, as the Collector and Comptroller may require; and such Certificate or Certificates, Duplicate or Duplicates, as the Case may be, shall be annexed to and retained with the original Entry, until Application be made for the Removal of such Goods, whereupon the proper Officer of Customs shall, in respect of such Removal, endorse on the Certificate or Duplicate relating thereto the Marks, Numbers, and Contents of the Casks and Packages so intended to be removed, and also, if any of such Packages contain Spirits, the Degree of Strength *per Centum* thereof; and the Party applying for such Removal shall endorse on the Certificate or Duplicate relating thereto the Name and Address of the Person to whom or into whose Stock, Custody, or Possession, such Goods are intended to be removed; and at the Time of the Delivery of such Goods for Removal the proper Officer of Customs shall endorse on such Certificate or Duplicate the Day and Hour of Delivery, and sign his Name thereto, and shall then deliver such Certificate or Duplicate to the Party applying for the Removal of such Goods, in order that the same may accompany such Goods into the Stock, Custody, or Possession of the Party whose Name and Address is endorsed on such Certificate; and no such Goods accompanied by such Certificate or Duplicate, on Removal thereof direct from the Warehouse to the Party whose Name and Address is endorsed on such Certificate or Duplicate, shall be liable

So much of Act 8 & 9 Vict. c. 86. as is herein recited repealed, and after passing of this Act Goods subject to Excise Regulations to be removed from Customs Warehouse to the Purchaser, by Certificate indorsed by the proper Officer of Customs.

liable to Seizure and Forfeiture, or the Party removing or receiving the same to any Penalty, for or by reason of such Goods not being accompanied by a Permit, provided such Goods be conveyed within a reasonable Time after the Date of the Delivery thereof direct from the Warehouse to or into the Stock, Custody, or Possession of the Party whose Name and Address is endorsed on such Certificate; and every Person removing or receiving such Goods with such Certificate accompanying the same as aforesaid, or removing or receiving the same without such Certificate, (except as to Spirits, so far as the same is provided for by another Act of this present Session of Parliament,) shall be subject and liable to the same Rules, Regulations, Penalties, and Forfeitures in respect of such Certificate as such Person is subject and liable to under and by virtue of any Act or Acts of Parliament relating to the Revenue of Excise, for or by reason of his removing or receiving the like Goods with a true and lawful Permit accompanying the same, or removing or receiving the same without such Permit.

Penalties and Forfeitures of this Act recoverable, and Drawbacks payable under the Laws of Excise.

XXVII. And be it enacted, That all Penalties and Forfeitures by this Act imposed and incurred shall be prosecuted, sued for, recovered, and applied as any other Penalties and Forfeitures incurred under or by virtue of the Acts of Parliament relating to the Revenue of Excise; and the Drawbacks by this Act granted shall be under the Management of the Commissioners of Excise, and shall be severally paid and accounted for as directed by this Act, and under the general or special Provisions, Clauses, Enactments, Penalties, and Forfeitures contained in any Act or Acts relating to the Collection and Management of the Revenue of Excise.

Former Provisions and Penalties of Customs or Excise respecting the warehousing or Removal of Spirits for Exportation or Ships Stores applied to this Act.

XXVIII. And be it enacted, That all Enactments, Regulations, Provisions, Pains, Penalties, and Forfeitures in any Act or Acts of Parliament relating to the Customs or Excise respecting the warehousing of Goods or Spirits, or the Removal thereof for Exportation, or for Ships Stores, shall, so far as the same are not repugnant to or inconsistent with the Provisions of this Act, be enforced, used, and applied to and for the Purposes of this Act as fully and effectually to all Intents and Purposes as if such Enactments, Regulations, Provisions, Pains, Penalties, and Forfeitures had been particularly repeated and re-enacted in this Act.

Act may be amended, &c.

XXIX. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

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