CAP. LXVII.

An Act to reduce the Duty of Excise on Sugar manufactured in the United Kingdom, and to impose a countervailing Duty on Sugar used in the brewing of Beer for Sale; and also to amend the Laws relating to the Licences granted to Brewers and Distillers. [14th *August* 1850.]

8 & 9 Vict. c. 13.

'WHEREAS by an Act passed in the Eighth Year of Her present Majesty's Reign, intituled *An Act to repeal the Duties of Excise on Sugar manufactured in the United Kingdom, and to impose other Duties in lieu thereof*, the following Duty of Excise was granted and is now payable; (that is to say,) for and upon every Hundred Weight of Sugar manufactured in the United Kingdom, from whatever Materials made, and so in proportion for any greater or less Quantity than One Hundred Weight, the Sum of Fourteen Shillings: And whereas it is expedient to reduce the said Duty:' Be it therefore 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, and until and upon the Fifth Day of *July* One thousand eight hundred and fifty-one, the Duty of Excise on Sugar manufactured in the United Kingdom shall be charged, raised, levied, collected, and paid at and after the reduced Rate of Eleven Shillings *per* Hundred Weight, and so in proportion for any greater or less Quantity than a Hundred Weight; and from and after the said Fifth Day of *July* One thousand eight hundred and fifty-one the said Duty shall be further reduced, and shall be charged, raised, levied, collected, and paid at and after the Rate of Ten Shillings *per* Hundred Weight, and so in proportion for any greater or less Quantity than a Hundred Weight.

Excise Duty on Sugar manufactured in the United Kingdom reduced.

Reduced Duties on Sugar to be charged, &c. in like Manner as the former Duty.

II. And be it enacted, That the said reduced Duties of Excise on Sugar manufactured in the United Kingdom shall respectively be charged, raised, levied, collected, and recovered, applied and accounted for, by the same Means, Ways, and Methods, and under and subject to the like Rules, Regulations, and Provisions, Fines, Penalties, and Forfeitures, by and under and subject to which the said Duty of Excise on Sugar could or might be charged, raised, levied, collected, and recovered, applied and accounted for, immediately before the passing of this Act.

10 & 11 Vict. c. 5.

11 & 12 Vict. c. 97.

III. 'And whereas under and by virtue of an Act passed in the Tenth Year of Her present Majesty's Reign Brewers of Beer for Sale are allowed to make use of Sugar in the brewing or making of Beer: And whereas at the Time of the passing of the said Act the Duties of Customs payable on the Importation of Sugar, and the Duties of Excise on Sugar manufactured in the United Kingdom, were respectively equivalent to the Duty of Excise which would have been payable on the Malt for which any such Sugar might be substituted in the brewing or making of Beer; but by an Act subsequently passed in the Twelfth Year of Her present Majesty's Reign, and by this Act, the said respective Duties on Sugar will, on or before the Fifth Day of *July* One thousand eight hundred and fifty-one, be reduced so and in such Manner as to cease to be equivalent to the Duty of Excise on the Malt for which such Sugar may be substituted as aforesaid, and it is expedient to impose such a Duty on all Sugar to be used in the brewing or making of Beer for Sale as with the said Duties of Customs or Excise payable on Sugar under any former Act or Acts or this Act may be equivalent to such Excise Duty on Malt as aforesaid:' Be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and fifty-one there shall be granted, raised, levied, collected, and paid unto and for the Use of Her Majesty, Her Heirs and Successors, for and upon all Sugar to be used by any Brewer of Beer for Sale in the brewing or making of Beer, the Duty (over and above all other Duties, whether of Customs or Excise,) of One Shilling and Four-pence for every Hundred Weight, and at and after the like Rate for any greater or less Quantity than a Hundred Weight of such Sugar, to be payable and paid by such Brewer.

Grant of a Duty on Sugar used in the brewing of Beer.

Duty granted to be deemed an Excise Duty, and to be under

IV. And be it enacted, That the said Duty granted and imposed by this Act shall be denominated and deemed to be a Duty of Excise, and shall be under the Care and Management of the Commissioners of Inland Revenue, and shall be raised, levied, collected, secured, recovered,

recovered, and paid at such Times and in such Manner, and under such Rules and Directions, as the said Commissioners may in that Behalf appoint, and also under and subject to such Rules, Regulations, Conditions, Penalties, and Forfeitures, and with and subject to such Powers, and by such Methods, and in such Manner and Form by which other Duties of Excise may be raised, levied, collected, secured, recovered, and paid, as fully and effectually to all Intents and Purposes as if the same and every of them were particularly repeated and re-enacted in the Body of this Act.

the Management of the Commissioners of Inland Revenue, and to be levied under the general Excise Laws.

V. 'And whereas by the said Act of the Tenth Year of Her present Majesty's Reign, 'herein-before mentioned or referred to, every Brewer of Beer for Sale who makes use of 'Sugar in the brewing or making of Beer is required, under the Penalty of Two hundred 'Pounds, to enter or cause to be entered in the Book in the said Act described or mentioned the Quantity in Pounds Weight Avoirdupois of Sugar which he intends to use in 'his next Brewing, together with other Particulars relating thereto:' Be it enacted, That if any Brewer shall neglect or omit to enter or cause to be entered in such Book as aforesaid, and at the Time and in the Manner by the said Act directed, the full and true Quantity of all Sugar which he shall use in the brewing or making of Beer, or if he shall make use of any Sugar in or towards the brewing or making of Beer before such Sugar and the full and true Quantity thereof shall have been duly entered in the said Book in manner aforesaid, or if he shall make, or cause, permit, or suffer to be made, in any such Book, any Entry which shall be untrue in any Particular, he shall for every such Offence forfeit and lose the Sum of Two hundred Pounds, over and above any Penalty to which he may be liable under the said former or any other Act or Acts of Parliament.

Brewers to make true Entries of the Quantity of Sugar used in brewing.

Penalty for omitting to make such Entries, or for making any false Entry.

VI. 'And whereas by an Act passed in the Sixth Year of the Reign of King *George* the 'Fourth, intituled *An Act to repeal several Duties payable on Excise Licences in* Great 'Britain *and* Ireland, *and to impose other Duties in lieu thereof, and to amend the Laws for 'granting Excise Licences*, certain Duties of Excise were granted and made payable in and 'throughout the United Kingdom of *Great Britain* and *Ireland* for and upon every Licence 'to be taken out by any Maker, Manufacturer, Trader, Dealer, Retailer, or Person in the 'same Act mentioned, and, amongst others, by every Brewer of Beer for Sale, and by 'every Brewer of Beer for Sale who shall retail such Beer to be consumed elsewhere than 'on his, her, or their Premises, and by every Person not being a Brewer of Beer for Sale, 'who shall sell strong Beer only in Casks containing not less than Four and a Half Gallons 'Imperial Standard Gallon Measure, or in not less than Two Dozen reputed Quart Bottles 'at One Time, to be drunk or consumed elsewhere than on his, her, or their Premises: 'And whereas by the said last-recited Act it is enacted that no Licence taken out under 'or by the Authority of the said Act by any Person or Persons, except Auctioneers and 'Maltsters, shall authorize or empower such Person or Persons to exercise or carry on the 'Trade or Business mentioned in such Licence in more than One separate and distinct Set 'of Premises, such Premises being all adjoining or contiguous to each other, and situate in 'One Place, and held together for the same Trade or Business, and of which he, she, or 'they shall have made lawful Entry, to exercise or carry on therein his, her, or their Trade 'or Business as aforesaid at the Time of granting such Licence; but that a separate and 'distinct Licence shall be taken out by all and every such Person or Persons as aforesaid, 'except as aforesaid, to exercise or carry on his, her, or their Trade or Business as aforesaid 'at or in any other or different Premises than as before mentioned: And whereas a Practice has arisen amongst certain licensed Brewers of Beer for Sale of selling Beer at or in 'other or different Premises or Places than the Premises in which such Brewers exercise 'or carry on their Trade or Business of Brewers of Beer under or by virtue of the Licence 'granted to them respectively in that Behalf, and Doubts are entertained as to the Duties 'and Liabilities incurred by such Persons by reason of such Practice; and it is expedient 'to remove such Doubts:' Be it therefore enacted, That from and after the Tenth Day of *October* One thousand eight hundred and fifty it shall not be lawful for any Brewer of Beer for Sale to retail Beer at any Place other than the Premises mentioned in a separate and distinct Licence granted to him for that Purpose, and expressly authorizing him in that Behalf, or to sell, at any Place other than the Premises mentioned in such Licence as last aforesaid, or the Premises in which he shall be licensed to exercise or carry on and shall actually

6 G. 4. c. 81.

Brewers not to retail or sell Beer at any other Place than their licensed Brewing Premises, or on Premises li-

censed for the express Purpose.

actually and *bonâ fide* exercise and carry on the Trade or Business of a Brewer of Beer, Beer in any Quantity amounting to or exceeding Four and a Half Gallons or Two Dozen reputed Quart Bottles of Beer, to be drunk or consumed elsewhere than on the Premises where sold; and if any Brewer of Beer shall retail or sell any Beer at any Place other than such licensed Premises as aforesaid, contrary to the true Intent and Meaning hereof, he shall be subject and liable to and shall forfeit and lose the same Penalty and Penalties as any other Person, not being a Brewer of Beer, is or would be subject or liable to or for doing the like Act without being duly licensed in that Behalf.

Brewers may take out Licence for the Sale of Beer at any other Place as well as on their licensed Brewing Premises.

VII. Provided always, and be it enacted, That it shall be lawful for any Brewer of Beer to take out any separate Licence or Licences for the Sale or Retail of Beer at any other Place than the Premises in which he shall be licensed to exercise and carry on the Trade or Business of a Brewer, as well as a Licence to retail Beer in or upon such last-mentioned Premises, and such Brewer, so far as regards the Sale or any Licence to be taken out for the Sale by him of Beer at any other Place than such last-mentioned Premises, shall be on the same Footing as and shall be deemed and held to be a Person not being a Brewer of Beer: Provided also, that the taking or receiving of Orders at any Place whatever by any licensed Brewer of Beer, or his Servant or Agent, for the Sale of Beer in any Quantity amounting to or exceeding Four and a Half Gallons or Two Dozen reputed Quart Bottles at One Time, which shall be sent to the Purchaser direct from the Premises in which such Brewer shall be licensed to brew or sell Beer, shall not be deemed or held to be a selling of Beer at any other Place than such licensed Premises.

Taking Orders for the Sale of Beer not to be deemed selling Beer at any other than licensed Premises.

4 G. 4. c. 94.

6 G. 4. c. 80.

VIII. 'And whereas by an Act passed in the Fourth Year of the Reign of 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 ware-* 'housing of such Spirits without Payment of Duty, certain Enactments and Provisions were 'made in respect of Licences to be granted in *Scotland* and *Ireland* under the Authority of 'the same Act, and certain Restrictions and Penalties were imposed upon Persons licensed 'under the Provisions of the same Act: And whereas by an Act passed in the Sixth Year 'of the Reign of 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 com-* 'pounding 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,* 'certain Enactments and Provisions were made in respect of Licences to be granted in 'England under the Authority of the last-mentioned Act, and certain Restrictions and 'Penalties were imposed upon Persons licensed under the Provisions of the said last- 'mentioned Act: And whereas by the said firstly-recited Act passed in the Sixth Year of 'the Reign of the said King *George* the Fourth, it was enacted, that the Duties granted 'or payable for or in respect of Excise Licences in *England, Scotland,* or *Ireland,* or for 'or upon the granting thereof, by any Act or Acts of Parliament in force at and imme- 'diately before the Fifth Day of *July* One thousand eight hundred and twenty-five, 'should cease and determine, and in lieu and instead thereof certain other Duties were 'by the said last-mentioned Act granted for and upon every Licence to be taken out 'by any Maker, Manufacturer, Trader, Dealer, Retailer, or Person therein mentioned, and, 'amongst others, by every Distiller or Maker of Low Wines or Spirits, and certain Regu- 'lations and Provisions are by the said last-mentioned Act enacted respecting the granting 'and issuing of such Licences, as well as of various other Licences specified in the same 'Act: And whereas Doubts have arisen whether the Regulations and Provisions of the 'said last-mentioned Act may not have repealed and rendered void or be deemed to have 'repealed and rendered void the said Enactments, Provisions, Restrictions, and Penalties 'contained in the said Two other recited Acts passed respectively in the Fourth and Sixth 'Years of the Reign of King *George* the Fourth, as aforesaid, and whether the Regulations 'and Provisions, Restrictions and Penalties, contained in the said Two other recited Acts, 'with regard to Distillers and other Persons therein mentioned or referred to as licensed or 'required to be licensed under the said Two other recited Acts respectively or either

'of

'of them, are in force and applicable by Law to Distillers and such other Persons if 'licensed under the said firstly-recited Act of the Sixth Year of the Reign of King 'George the Fourth, and it is expedient to remove all such Doubts:' Be it therefore declared and enacted, That nothing in the said Act of the Sixth Year of the Reign of King *George* the Fourth, herein-before firstly recited, contained, shall be deemed or construed to repeal or in any way affect any of the Regulations or Provisions contained in either of the said Two other recited Acts of the Fourth and Sixth Years of the Reign of the said King respectively, save and except as to the Manner of granting and issuing such Licence, and as to the Duty payable thereon, and as to the Penalty to be incurred for making use of a Still without being licensed for that Purpose, and save and except so far as the express Provisions of the said Two last-mentioned Acts or either of them are inconsistent with the Provisions of the said firstly-recited Act of the Sixth Year of the said King's Reign; and that every Distiller or Maker of Low Wines or Spirits in *England*, *Scotland*, and *Ireland* respectively, to whom a Licence in that Behalf hath been or shall be granted under the Provisions of the said last-mentioned Act, shall for all Purposes be deemed and considered to be and to have been licensed, as well under the said other recited Acts respectively of the Fourth and Sixth Years of the said King's Reign as under the said firstly-recited Act of the Sixth Year of the said King's Reign, and that all Enactments, Provisions, Restrictions, and Penalties contained in the said Two other recited Acts respectively of the Fourth and Sixth Years of the said King's Reign, or either of them, save and except in the Particulars herein-before mentioned with regard to Distillers and other Persons therein mentioned or referred to as licensed or required to be licensed under them or either of them respectively, shall be deemed and construed to apply to every Distiller or Maker of Low Wines or Spirits in *England*, *Scotland*, and *Ireland* respectively to whom any Licence in that Behalf hath been or shall be granted under the Provisions of the said firstly-recited Act of the Sixth Year of the Reign of King *George* the Fourth, in like Manner as if such Persons had been licensed respectively under either of the said Two other recited Acts.

Provisions of 4 G. 4. c. 94. and 6 G. 4. c. 80. to be deemed to apply to Distillers licensed under 6 G. 4. c. 81.

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

Act may be amended, &c.

CAP. LXVIII.

An Act to shorten the Duration of Elections in *Ireland*, and for establishing additional Places for taking the Poll thereat. [14th *August* 1850.]

'WHEREAS it is expedient to shorten the Time now allowed by Law for taking the Polls 'at contested Elections of Members to serve in Parliament for the several Counties, 'Cities, Towns, and Boroughs in *Ireland*, and to divide the same into Districts for the Pur- 'pose of Polling, and to establish a separate Polling Place within each such District:' Be it therefore 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 at every contested Election of a Knight or Knights of the Shire to serve in Parliament for any County in *Ireland* which shall take place after the Fifteenth Day of *March* in the Year of our Lord One thousand eight hundred and fifty-one the Polling shall commence on the next Day but Two after the Day fixed for the Election, save in the Cases herein-after mentioned, at the principal Place of Election, and also at the several Places to be appointed as herein-after directed for taking the Polls; and such Polling shall continue for Two Days only, such Days being successive Days, save in the Cases herein-after mentioned, and shall commence at the Hour of Nine of the Clock in the Morning of the First Day and at Eight of the Clock in the Morning of the Second Day, and be kept open only between the Hours of Nine in the Morning and Four in the Afternoon for the First Day, and between the Hours of Eight in the Morning and Four in the Afternoon of the Second Day; and no Poll shall be kept open later than Four of the Clock in the Afternoon of the Second

At contested Elections for Counties, Polling to continue for Two Days only.