ANNO QUINTO & SEXTO

GULIELMI IV. REGIS.

****

CAP. XXXIX.

An Act to exempt certain Retailers of Spirits to a small Amount from the additional Duties on Licences; and to discontinue the Excise Survey on Wine, and the Use of Permits for the Removal thereof. [31st *August* 1835.]

WHEREAS by an Act passed in the Fourth and Fifth Years of the Reign of His present Majesty, intituled *An Act to repeal the Duties on Spirits made in* Ireland, *and to impose other Duties in lieu thereof; and to impose additional Duties on Licences to Retailers of Spirits*, certain additional Rates and Duties of Excise were granted and imposed on Excise Licences taken out by Retailers of Spirits: And whereas it is expedient to exempt from the Payment of such additional Rates and Duties such Retailers of Spirits as do not receive or consume more than Fifty Gallons of Spirits in the course of a Year: And whereas it is deemed unnecessary to continue the keeping Accounts by the Officers of Excise of the Stocks of Dealers in and Retailers of Foreign Wine, or the Survey by the Officers of Excise of such Dealers and Retailers as shall deal in or retail Wine only, and shall not be Dealers in or Retailers of Spirits, or to continue the Use of Permits in the Removal of Wine: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That 4 & 5 W. 4. c. 75.

Retailers of Spirits not consuming more than 50 Gallons in the Year, not to be required to pay the additional Duties on Licences.

That from and after the Tenth Day of *October* One thousand eight hundred and thirty-five no Retailer of Spirits not receiving or consuming more than Fifty Gallons of Spirits in the Year shall be obliged or required to pay the said additional Rates and Duties on taking out or renewing his Licence to retail Spirits; but every such Retailer shall be entitled to receive, and the Commissioners and Officers of Excise are hereby authorized, empowered, and required to grant, such Licence on Payment of the Rates and Duties payable before the passing of the said recited Act.

For ascertaining the Quantity of Spirits received and consumed.

II. And be it further enacted, That the Quantity of Spirits received and consumed by any Retailer of Spirits shall for the Purposes of this Act be ascertained and determined by the Quantity of Spirits received into the Stock of such Retailer during the Year next preceding the Application by such Retailer to take out or renew his Licence, as appearing either by the Permits granted by or delivered to the Officers of Excise, or by any Stock Account of any Officer of Excise.

So much of any Acts as requires Entries by Dealers in Wine, and as authorizes Survey by Officers, repealed.

III. And be it further enacted, That from and after the passing of this Act so much of any Act or Acts as requires any Dealer in or Retailer of Wine to make Entry of the Premises by him occupied for dealing in or retailing Wine, and as requires the keeping an Account by the Officers of Excise of the Stocks of Wine in the Possession of Dealers or Retailers, and as authorizes the Survey by Officers of Excise of such Stocks and of the Premises in which the same are kept, shall be and the same is hereby repealed.

Retailers of Wine, who also deal in or retail Spirits, to continue to make Entry, and Officers of Excise may enter and examine the Places used for keeping Wine.

IV. Provided always, and be it further enacted, That where any Dealer in or Retailer of Wine shall also be a Dealer in or Retailer of Foreign or *British* Spirits in the same House or Premises, or in any other House or Premises within Five hundred Yards, such Dealer or Retailer shall continue to make Entry with the Officers of Excise of every House, Room, Cellar, Vault, or Place made use of by him for the keeping or storing of or dealing in or retailing Wine, on pain of forfeiting for every unentered House, Room, Cellar, Vault, or Place, Fifty Pounds, together with all Wine and other Liquors which may be found therein; and it shall be lawful for any Officer of Excise at any Time to enter into any House, Room, Cellar, Vault, or Place used by any such Dealer or Retailer for keeping or storing, dealing in or retailing Wine, and to examine all Wine therein.

Permits not required for Removal of Wine.

V. And be it further enacted, That so much of any Act or Acts as relates to the requiring of Permits for the Removal of Wine shall be and the same is hereby repealed.

Act not to affect Licences for dealing in Wine.

VI. Provided always, That nothing in this Act contained shall extend, or be deemed or construed to extend, to affect the Duties on Licences required to be taken out by Dealers in and Retailers of Wine; but that every Dealer in and Retailer of Wine shall take out a Licence or Licences, and pay for the same in the same Manner as if this Act had not been passed.

Licences may be granted to sell Beer, Spirits, and Wine in

VII. And be it further enacted, That it shall be lawful for the Commissioners and Officers of Excise, and they are hereby authorized and empowered, to grant Retail Licences to any Person to sell Beer, Spirits, and Wine in any Theatre established under a Royal Patent,

Patent, or in any Theatre or other Place of Public Entertainment licensed by the Lord Chamberlain or by Justices of the Peace, without the Production by the Person applying for such Licence or Licences of any Certificate or Authority for such Person to keep a common Inn, Alehouse, or Victualling House; any thing in any Act or Acts to the contrary notwithstanding. Theatres, &c. without the Production of a Certificate.

VIII. And be it further enacted, That this Act or any of the Provisions thereof may be amended, altered, or repealed by any Act or Acts to be passed in this present Session of Parliament. Act may be altered this Session.

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