The Provisions concerning the Payment and Application of Compensation, and the Disposition of Securities on which the same may be invested, and of the Interest and Dividends of such Compensation and Securities:

And the Provision concerning Interests omitted to be purchased, which last-mentioned Provision shall apply as well with respect to Lands already taken by the said Secretary of State, as with respect to Lands to be hereafter taken by him under the said Defence Act as amended as aforesaid.

Interpretation.

Interpretation of Terms.

XLVII. In the Construction of this Act the Style or Title "Her Majesty's Principal Secretary of State for the War Department" shall mean Her Majesty's Principal Secretary of State for the Time being to whom Her Majesty shall think fit to intrust the Seals of the War Department; and the following Words and Expressions shall in this Act and The Defence Act, 1842, have the several Meanings hereby assigned to them, unless there be something in the Subject or Context repugnant to such Construction; (that is to say,)

The Word "Lands" shall extend to Messuages, Lands, Tenements, and Hereditaments of any Tenure:

The Word "Lease" shall include an Agreement for a Lease:

The Word "County" shall include any Riding or other like Division of a County, and shall also include County of a City or County of a Town:

The Word "Sheriff" shall include Under Sheriff, or other legally competent Deputy; and where any Matter in relation to any Lands is required to be done by any Sheriff, and the Lands being the Property of One and the same Party, are situate not wholly in One County, the same Expression shall be construed to mean the Sheriff of any County, where any Part of such Lands is situate:

The Word "Justices" and "Justice" shall mean respectively Justices or a Justice of the Peace acting for the County, City, Borough, Liberty, Cinque Port, or Place where the Matter requiring the Cognizance of such Justices or Justice arises, and not interested in the Matter, and where such Matter arises in respect of Lands being the Property of One and the same Party, situate not wholly in One County, City, Borough, Liberty, Cinque Port, or Place, shall mean Justices or a Justice acting for the County, City, Borough, Liberty, Cinque Port, or Place where any Part of such Lands is situate, and not interested in such Matter; and the Expression "Two Justices" shall mean Two Justices assembled and acting together:

The Word "Owner" shall include any Corporation or Person having Authority under this Act or otherwise to agree with the said Secretary of State as to the Purchase Money or Compensation to be paid for any Lands.

Short Titles of 5 & 6 Vict. c. 94., 18 & 19 Vict. c. 117., and this Act.

XLVIII. The said Act of the Fifth and Sixth Years of Her Majesty may be cited as "The Defence Act, 1842," the said Act of the Eighteenth and Nineteenth Years of Her Majesty may be cited as "The Ordnance Board Transfer Act, 1855," and this Act may be cited as "The Defence Act, 1860."

CAP. CXIII.

An Act to grant Duties of Excise on Chicory, and on Licences to Dealers in Sweets or Made Wines; also to reduce the Excise Duty on Hops and the Period of Credit allowed for Payment of the Duty on Malt and Hops respectively; to repeal the Exemption from Licence Duty of Persons dealing in Foreign Wine and Spirits in Bond; and to amend the Laws relating to the Excise. [28th *August* 1860.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, towards raising the necessary Supplies for defraying Your Majesty's public Expenses, and making an Addition to

to the Public Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the Duties herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and 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:

Duties to be levied.

I. From and after the Commencement of this Act there shall be granted, raised, levied, and paid unto and for the Use of Her Majesty, Her Heirs and Successors, the several Duties herein-after mentioned; (that is to say,)

On Chicory and other Vegetable Matter applicable to the Uses of Chicory or Coffee.

For and upon all Chicory or any other Vegetable Matter applicable to the Uses of Chicory or Coffee grown in the United Kingdom:

For every Hundredweight thereof, raw or kiln-dried, the Duty of Three Shillings until the First Day of *April* One thousand eight hundred and sixty-one, and on and after that Day the Duty of Five Shillings and Sixpence, and so in proportion for any greater or less Quantity than a Hundredweight:

On Licences to Dealers in Sweets or Made Wines.

And for and upon a Licence to be taken out yearly by every Person who shall sell any Kind of Sweets or Made Wines, or Mead or Metheglin, in any Quantity amounting to Two Gallons or upwards, or in One Dozen or more reputed Quart Bottles at One Time, the Duty of Five Pounds and Five Shillings.

Period of Credit for Payment of Excise Duty on Malt reduced.

II. The Time limited by the Act passed in the last Session of Parliament, Chapter Eighteen, for Payment of the Duty of Excise on Malt by every Maker of Malt who shall have given Security by Bond as by Law required in that Behalf, shall in respect of all Malt begun to be made on or after the First Day of *October* One thousand eight hundred and sixty be further limited to Six Weeks in lieu of Twelve Weeks after the making of such Account or Return as in the said Act is mentioned or referred to; and every Bond which shall have been given or entered into for securing the Payment of such Duty according to the Direction of the said Act shall remain and continue in force against the Principal and Sureties who shall have made or entered into the same, as a Security for Payment of the said Duty at or within the Period limited by this Act, unless the said Parties, or some One of them, shall before the said First Day of *October* give Notice to the Commissioners of Inland Revenue of his Desire to withdraw from such Bond, in which Case the Maltster shall not be entitled to any Credit for Payment of the Duty of Excise on any Malt made or begun to be made by him on or after the said last-mentioned Day until he shall have given fresh Security in that Behalf to the Satisfaction of the said Commissioners.

Excise Duty on Hops reduced.

III. 'And whereas it is expedient to reduce the Duties of Excise now chargeable on 'Hops:' Be it enacted, That in lieu of the Duties of Excise now chargeable on Hops growing or to grow in *Great Britain* there shall be charged on all such Hops the reduced Duty of Fourteen Shillings *per* Hundredweight, and after that Rate for any greater or less Quantity than a Hundredweight.

Duty on Hops when to be payable.

IV. The Duty of Excise which for the Time being is or shall be chargeable on Hops growing or to grow in *Great Britain* shall be payable on the First Day of *March* One thousand eight hundred and sixty-one, and afterward on the First Day of *January* next after the curing thereof.

Exemption from Licence Duty of Persons dealing in Wine and Spirits in Bond repealed.

V. The Twelfth Section of the Act passed in the Sixth Year of the Reign of King *George* the Fourth, Chapter Eighty-one, which enacts that it shall not be necessary for any Person or Persons to take out an Excise Licence for the Sale of any Foreign Goods or Commodities for the Sale of which in any Manner an Excise Licence is required, whilst such Goods or Commodities shall be and remain in the Warehouse or Warehouses in which the same shall have been deposited, lodged, or secured, according to Law, before Payment of Duty upon the Importation thereof, shall not extend to exempt from Liability to take out an Excise Licence for the Sale of Foreign Wine or Spirits any Person who shall sell at One Time any Quantity less than One hundred Gallons thereof respectively.

Powers and Provisions of Excise Acts to apply to the

VI. The said Duties by this Act granted shall be deemed to be Excise Duties, and shall be under the Care and Management of the Commissioners of Inland Revenue for the Time being, and all Powers, Provisions, and Regulations, Penalties, and Forfeitures contained in

Duties granted by this Act.

or enacted by any Act in force in relation to Excise Duties shall in all Cases not herein expressly provided for, and so far as the same are not superseded by and are consistent with the express Provisions of this Act, be duly observed, applied, and put in execution for charging, collecting, and securing the said Duties hereby granted and otherwise relating thereto, and to the said Licences, as fully and effectually as if the same had been repeated and re-enacted in the Body of this Act with reference to the said Duties hereby granted and the said Licences respectively.

Dealers in Sweets or Made Wines to take out Licence annually.

VII. Every Person who shall sell any Kind of Sweets or Made Wines, or Mead or Metheglin, in any Quantity amounting to Two Gallons or upwards, or in One Dozen or more reputed Quart Bottles at One Time, shall annually take out a Licence in that Behalf under this Act on pain of forfeiting the Sum of Fifty Pounds for any Neglect or Omission to take out such Licence.

Dryers and Roasters of Chicory, &c. and Dealers therein to make Entry of their Premises.

VIII. Every Dryer of Chicory or other such Vegetable Matter as aforesaid, and every Roaster thereof, and every Dealer in the same, shall respectively, before he shall begin to dry or roast any Chicory or other such Vegetable Matter as aforesaid, or to trade or deal in the same, make Entry with the proper Officer of Excise in the Manner directed by the Laws of Excise in that Behalf of his Name and Place of Abode, and of every Building, Warehouse, Storehouse, Shop, Room, or Place, and of every Kiln, Furnace, Cylinder, Machine, or Utensil intended to be made use of by such Dryer, Roaster, and Dealer respectively for the drying, roasting, keeping, or storing of Chicory, or other such Vegetable Matter as aforesaid, or the preparing of the same for drying or roasting; and no Person other than a Dryer of Chicory or other such Vegetable Matter as aforesaid, or a Roaster thereof, or a Dealer therein, who shall respectively have made due Entry of his Premises in manner aforesaid, shall have in his Possession any dried Chicory or other such Vegetable Matter as aforesaid, exceeding Fourteen Pounds in Weight; and if any such Article shall be found in the Possession of any Person not being such Dryer or Roaster or Dealer as aforesaid, the same shall be forfeited, and the Person so having the same in his Possession shall forfeit the Sum of One hundred Pounds.

No Person other than a Dryer or Roaster who has made Entry shall have dried Chicory, &c. in his Possession.

Dryer to provide Warehouse for storing dried Chicory, &c.

IX. Every Dryer of Chicory or other such Vegetable Matter as aforesaid shall, before he shall begin to dry any such Article, provide a proper and secure Warehouse with proper Fastenings at the Premises where his drying Kiln shall be situate, to be approved of by the Commissioners of Inland Revenue, for the Purpose of depositing and securing therein the Chicory or other Vegetable Matter which shall be dried by him, and such Warehouse shall be locked by the proper Officer of Excise.

Dryer to give Notice of his Intention to dry Chicory, &c.

X. No Person shall begin to dry any Chicory or other such Vegetable Matter as aforesaid in or upon any Kiln or other Utensil or Place used by him for drying any such Article without having previously given Six Hours Notice to the Officer of Excise under whose Survey he shall be of the particular Day and Hour when he shall intend to begin such drying, upon pain of forfeiting the Sum of Fifty Pounds for every Omission to give such Notice; and all Chicory or other Vegetable Matter which shall be found drying upon the Premises of any such Dryer without such Notice as aforesaid shall also be forfeited.

Dryer to give Six Hours Notice of his Intention to remove Chicory, &c. from Kiln.

Officer to attend and Chicory, &c. to be weighed and removed into Warehouse in his Presence.

Penalty on Dryer not removing Chi-

XI. Every Dryer of Chicory or other such Vegetable Matter as aforesaid shall give Six Hours Notice in Writing to the Officer of Excise under whose Survey he shall be of the Day and particular Hour of the Day when he shall intend to remove any such Article as aforesaid off the Kiln, or from or out of any Utensil in or upon which the same shall have been placed to dry; and such Officer shall attend according to such Notice, and thereupon all such Chicory or other Vegetable Matter shall be weighed by the said Dryer, or his Servant or Workman, in the Presence of such Officer, who shall take an Account thereof, and the same shall then forthwith be removed, also in the Presence of the Officer, into the Warehouse to be provided by the said Dryer in pursuance of this Act for that Purpose, and shall be there deposited and locked up and secured under such Regulations as the Commissioners of Inland Revenue may make in that Behalf; and if any such Dryer shall neglect or omit to begin to weigh such Chicory or other Vegetable Matter for the Space of

One

One Hour after the Officer shall have attended in pursuance of such Notice as aforesaid, the Chicory or other Vegetable Matter shall not be removed from such Kiln or Utensil without a fresh Notice of Six Hours, to be given as aforesaid, and if the Dryer shall not cause the whole of such Chicory or other Vegetable Matter to be duly weighed and removed and deposited in such Warehouse as aforesaid within the Space of Two Hours after the Commencement of the Weighing thereof, he shall forfeit the Sum of Fifty Pounds.

cory, &c. pursuant to his Notice.

XII. No Dryer of Chicory or other such Vegetable Matter as aforesaid shall keep or have any such Article as aforesaid in a dried State in any Part or Place of or in his Premises other than the Warehouse to be provided and approved as aforesaid for the Deposit and Security thereof, except such Chicory or other Vegetable Matter as shall be on or in the Kiln or Utensil where the same shall have been dried or roasted, and except also such Chicory or other Vegetable Matter as shall be in the Act of Removal from such Kiln or Utensil, or to or from such Warehouse, under the Superintendence of such Officer as herein provided in that Behalf; and any dried Chicory or other such Vegetable Matter as aforesaid which shall be found in any Part or Place of or in the Premises of any such Dryer other than such Warehouse as aforesaid, except as aforesaid, shall be forfeited, and such Dryer shall forfeit the Sum of Two hundred Pounds.

Dryer not to have any dried Chicory, &c. on his Premises elsewhere than in the Warehouse or in the Kiln, on pain of Forfeiture.

XIII. No Chicory or other such Vegetable Matter as aforesaid which shall be deposited in the Warehouse of any Dryer thereof shall be removed from such Warehouse except in the Presence and under the Authority of the proper Officer of Excise, to whom such Dryer shall give Four Hours previous Notice in Writing, specifying the particular Day and Hour when he shall intend to send out from the Warehouse any such Article as aforesaid, and upon the Receipt of such Notice the Officer shall attend at the Time appointed therein, and shall allow the Quantity of the Article specified in such Notice to be in his Presence weighed and delivered out of the Warehouse, according to the Tenor and Effect of such Notice, and the Officer shall enter in his Survey Book an Account thereof as a Charge against the said Dryer: Provided always, that no Quantity less than One Hundredweight of Chicory or other Vegetable Matter shall at any Time be delivered out of any such Warehouse; and provided also, that no such Warehouse as aforesaid shall be opened for delivering out any such Article as aforesaid at any Time between the Hours of Six o'Clock in the Evening and Six o'Clock in the Morning.

Chicory, &c. not to be sent out of Warehouse unless in Presence of an Officer.

Not less than 100 cwt. to be delivered out.

Warehouse not to be opened for Delivery between 6 p.m. and 6 a.m.

XIV. The proper Officer of Excise shall enter and keep in a Book a Stock Account of all Chicory or other such Vegetable Matter as aforesaid which shall be received into the Warehouse of any Dryer thereof, and of the Quantity thereof which shall from Time to Time be delivered out of such Warehouse, and it shall be lawful for any Officer of Excise at any Time, and from Time to Time whenever he shall think fit, to weigh and take an Account of all Chicory or other such Vegetable Matter as aforesaid which shall then remain in such Warehouse, and the said Dryer is hereby required, with his Servants and Workmen, to give all necessary Aid and Assistance to the Officer of Excise in the weighing and taking such Account thereof; and if upon any such weighing and taking of Account it shall be found that the Quantity of Chicory or other such Vegetable Matter as aforesaid which shall then be in such Warehouse is less than the Quantity which ought to remain therein, according to the Balance of the Entries contained in the Stock Account kept by the Officer as before directed, such Dryer shall be deemed to have removed the Quantity which shall be so found to be the Deficiency in the Stock, without the Duty having been charged thereon, and thereupon the Officer shall enter in his Book the Amount of the Duty upon such Deficiency as a Charge against the Dryer, and such Dryer shall forfeit the Sum of Two hundred Pounds: Provided always, that the said Penalty shall not be deemed to be incurred if the Amount of such Deficiency of Stock shall not exceed Two *per Centum* on the whole Quantity of Chicory or other Vegetable Matter which shall have been received into such Warehouse since the last preceding taking and balancing of the Stock, in addition to the Quantity then remaining therein, or if there shall have been no former taking and balancing of Stock, then on the whole Quantity which shall have been at any Time and from Time to Time received into such Warehouse.

Officer to keep a Stock Account of Chicory, &c. received into and delivered out of the Warehouse, and if there be any Deficiency, Dryer to be charged with the Duty thereon and liable to Penalty.

No Penalty incurred unless the Deficiency of Stock exceed 2 per Cent.

Officer of Excise shall make periodical Returns of the Duty charged on Dryers of Chicory, &c.

XV. Every Officer of Excise under whose Survey any Dryer of Chicory or other such Vegetable Matter as aforesaid shall be, or any other Officer who shall be appointed so to do, shall at the Expiration of every Six Weeks, or at such other Times as the Commissioners of Inland Revenue shall direct, make out and deliver to the said Commissioners an Account or Return in Writing of the Quantity of Chicory or other such Vegetable Matter as aforesaid dried by such Dryer, and sent out or delivered from his Premises, and for which he shall have become chargeable with Duty in the preceding Six Weeks or other Period, and of the Duty payable thereon, and shall also leave a Copy of such Account or Return with such Dryer; and the Account or Return of such Officer shall be a Charge on such Dryer, and he shall pay to the proper Collector and clear off the Duty appearing by such Account or Return to have become due at such Time as the said Commissioners shall appoint, or on Demand thereof at any Time made by or under the Authority of such Collector, or in default thereof such Dryer shall forfeit double the Amount of such Duty.

When and to whom Duty to be paid.

Dryer of Chicory, &c. to provide Scales and Weights, and assist the Officers of Excise in using the same.

XVI. Every Dryer of Chicory or other Vegetable Matter shall provide and keep on his entered Premises, and in such proper and convenient Place therein as the Supervisor of Excise shall approve, just and sufficient Scales and Weights, properly adapted for the weighing of Chicory and other such Vegetable Matter as aforesaid; and every such Dryer shall permit and suffer any Officer of Excise to use the said Scales and Weights for the Purpose of weighing or re-weighing and taking an Account of Chicory or other Vegetable Matter which shall at any Time be in the Possession of such Dryer, and such Dryer, with his Servants and Workmen, shall, whenever thereto required, aid and assist the Officer in such weighing and re-weighing and taking Account of any such Article as aforesaid; and every such Dryer who shall neglect to provide and keep such Scales and Weights in such Place as aforesaid, or who or whose Servant shall refuse to permit and suffer any Officer of Excise to use the same, or who or whose Servant shall refuse or neglect, whenever thereto required, to aid and assist any such Officer in weighing or re-weighing and taking an Account of any such Article as aforesaid, shall forfeit the Sum of One hundred Pounds.

No Dryer to have in possession dried Chicory, &c. other than such as shall have been dried on his own Kiln.

XVII. No Dryer of Chicory or other such Vegetable Matter as aforesaid shall have in his Possession any dried Chicory or other such Vegetable Matter as aforesaid, other than such as shall have been dried on his own Kiln, or lawfully received into his Warehouse under the Provisions of this Act; and if any such Article as aforesaid which shall not have been dried on his own Kiln, or lawfully received as aforesaid, shall be found on the Premises of any such Dryer or otherwise in his Possession, such Article shall be forfeited, and he shall forfeit also the Sum of One hundred Pounds.

Businesses of a Dryer of Chicory, &c. and a Roaster thereof, or of Coffee, not to be carried on on the same or on adjoining and communicating Premises.

XVIII. No Dryer of Chicory or other such Vegetable Matter as aforesaid shall carry on the Business of a Roaster of Chicory or other Vegetable Matter or of Coffee, or shall roast any Chicory or other Vegetable Matter or Coffee, or have any Quantity exceeding Six Pounds in Weight of roasted Chicory or other Vegetable Matter or Coffee in or upon the same Premises whereon he shall carry on the Business of such Dryer, or in or upon any Premises having any Communication, Opening, or Way internally, or through any inclosed or private Yard, with or into the Premises whereon he shall carry on the Business of a Dryer of Chicory or other Vegetable Matter, nor shall any Person carry on the Business of a Dryer of Chicory or other Vegetable Matter in or upon any Premises having any such Communication as aforesaid with or into any Premises whereon any Person shall carry on the Business of a Roaster of Chicory or other Vegetable Matter, or a Roaster of Coffee, on pain of forfeiting for every such Offence, in the several Cases aforesaid, the Sum of One hundred Pounds: Provided always, that where before the First Day of *June* One thousand eight hundred and sixty the respective Businesses of a Dryer and Roaster of Chicory or other Vegetable Matter shall have been carried on by the same or different Persons on the same Premises, or on Premises adjoining and communicating, and such Persons shall be desirous of continuing to carry on such Businesses respectively on such Premises, it shall be lawful for the Commissioners of Inland Revenue, if they shall think fit, to grant by Order in Writing their special Licence to such Person or Persons to continue such Use of such Premises for such Time and upon such Terms and Conditions as the said Commissioners may think fit.

XIX. Pro-

Certain Acts may be lawfully done by Dryers and Roasters of Chicory under the Regulations of the Commissioners.

XIX. Provided always, That, under and subject to such Rules and Regulations, Restrictions and Conditions, as the Commissioners of Inland Revenue shall think proper, and shall make in that Behalf, the following Acts and Proceedings may be lawfully done, and shall have the Effect herein-after mentioned; (that is to say,)

1. Any Dryer of Chicory or other such Vegetable Matter as aforesaid may remove and send out from his Warehouse any dried Chicory or other such Vegetable Matter to the entered Warehouse and Stock of any other such Dryer without Payment or Charge of the Duty thereon, and the Person to whose Warehouse the same shall be removed shall, upon receiving the same, be answerable and accountable for the Duty chargeable thereon, and shall be charged with such Duty when and as the said Chicory or other Vegetable Matter shall be sent out or removed from his Warehouse, in like Manner as if he had been the Dryer thereof:
2. Any Dryer or Roaster of Chicory or other such Vegetable Matter as aforesaid may receive into and have in his Possession Foreign dried Chicory or other such Vegetable Matter as aforesaid which shall have been duly imported into the United Kingdom, and on which the Duties of Customs shall have been duly paid on the Importation thereof; but if any Question shall arise whether any Chicory or other Vegetable Matter is Foreign, or whether the said Duties of Customs have been so paid thereon as aforesaid, Proof of the Affirmative of such Question shall lie upon the Person in whose Possession such Chicory or other Vegetable Matter shall be found:
3. Any Dryer of Chicory or other such Vegetable Matter as aforesaid may remove from the Kiln or Utensil on or in which the same may be drying any Chicory or other such Vegetable Matter, before the drying thereof is completed, into a Warehouse to be provided by such Dryer, and approved by the said Commissioners, specially for the Purpose of depositing and securing therein such partially dried Chicory or other such Vegetable Matter as aforesaid, and afterwards to return the same to such Kiln or Utensil to complete the drying thereof.

Dryers of Chicory to provide Accommodation for the Officers of Excise.

XX. Every Dryer of Chicory or other such Vegetable Matter as aforesaid shall provide and maintain sufficient and proper Accommodation on the entered Premises of such Dryer, to the Satisfaction of the said Commissioners, for the Officers of Excise attending the drying of such Chicory or other Vegetable Matter.

Construction of Terms used in this Act in relation to Sweets or Made Wines and Chicory.

XXI. Wherever the following Terms and Expressions, or any of them, occur in this Act, they shall be construed respectively in the Manner herein-after directed; (that is to say,) "Sweets or Made Wines" shall be construed to mean any Liquor made by Fermentation from Fruit and Sugar, or from Fruit or Sugar mixed with any other Material, and commonly called Sweets or Made Wines; "Dried Chicory" shall be construed to mean Chicory which shall have been kiln-dried, or dried by any other Means whatever, and not completely roasted to a State fit for grinding to Powder; "Roasted Chicory" shall be construed to mean Chicory which shall have been completely roasted to such State as last mentioned, whether the same shall have been ground or reduced to Powder or not; "Dryer of Chicory" shall be construed to mean and include any Person who shall kiln-dry, or dry by any other Means, any Chicory or other such Vegetable Matter as aforesaid; "Roaster of Chicory" shall be construed to mean and include any Person who shall carry on or continue the Process of drying Chicory or other Vegetable Matter to a State in which it shall be fit for grinding to Powder.

Maltster to begin to steep only between 7 o'Clock a.m. and 5 o'Clock p.m.

XXII. No Maltster shall begin to wet or steep any Corn or Grain to be made into Malt at any other Time than between the Hours of Seven o'Clock in the Morning and Five o'Clock in the Afternoon, and if the Time specified in the Notice of Intention to wet or steep be later than Three o'Clock in the Afternoon, the Corn or Grain shall be covered with Water within One Hour from the Time so specified.

Removal of Grain from Cistern to Couch Frame, and Time remaining therein.

XXIII. All Corn and Grain which shall be wetted to be made into Malt shall be removed directly from the Cistern into the Couch Frame, and shall be laid flat and level therein by the Maltster, and of no greater Depth in any such Couch Frame than Thirty Inches in any Part thereof except where by any Act now in force a greater Depth is expressly allowed, and such Corn or Grain shall be kept and continued so laid in the Couch Frame for

for the Space of Twenty Hours at the least from the Time of being removed from the Cistern: Provided always, that all such Corn or Grain shall for the Purpose of being gauged and charged with Duty be deemed to be in Couch for the Space of Twenty-four Hours from the Time of its Removal from the Cistern, and shall be gauged and taken Account of by the Officer as in Couch during the said Space of Twenty-four Hours, although such Corn or Grain may have been removed from the Couch Frame, unless the same shall have been previously gauged by the Officer.

All Cisterns in Malthouses having any internalCommunication to be emptied on the same Day.

XXIV. And if in any Building, or in any Two or more Buildings having any internal Communication between them, there shall be more than One Cistern used at the same Time for wetting or steeping Corn or Grain, all such Cisterns shall be emptied of the Corn or Grain therein during the Hours prescribed and limited in that Behalf in One and the same Day; provided that where the Corn or Grain in Two or more of such Cisterns is emptied into One Couch Frame, it shall be taken Account of by the Officer therein, and thenceforth as One and the same wetting or steeping, and the emptying of the last of such Cisterns shall be finished within the Space of Three Hours from the Time of beginning to empty the first of such Cisterns.

When Grain making into Malt may be sprinkled.

XXV. It shall not be lawful for any Maltster to water or sprinkle any Corn or Grain making into Malt before the Expiration of Two hundred and eighty-eight Hours after the same shall have been taken out of the Cistern, unless the same shall have been kept covered with Water in the Cistern for the full Space of Fifty Hours from the Time of such Corn or Grain being first wetted or steeped, in which Case it shall be lawful to water or sprinkle such Corn or Grain at the Expiration of Ninety-six Hours after the same shall have been taken out of the Cistern, upon the Maltster giving to the Officer Twenty-four Hours previous Notice in Writing of his Intention to do so.

Commissioners to make Regulations with respect to Corn or Grain making into Malt for the Distillation of Spirits.

XXVI. In respect of all Corn and Grain which shall be making into Malt in any Malthouse used for the Purpose of making Duty-free Malt for the Distillation of Spirits, it shall be lawful for the Commissioners of Inland Revenue to make Rules and Regulations as to the Period of Time during which any particular Denomination of Corn or Grain shall be kept covered with Water in the Cistern, and also the Time that it shall remain in the Couch Frame; and also to fix and determine the Rate of Allowance to be made upon the Gauges of such Corn and Grain during the Time that it shall be in the Cistern and Couch Frame respectively, or whilst the same is by Law to be deemed and gauged as in Couch; and in default of Compliance with any such Rule or Regulation the full Duty of Excise on Malt shall be charged on the Corn or Grain with respect to which such Default shall be made, as in the Case of Barley Malt, and the Malt made from such Corn or Grain shall be used in the Distillation of Spirits only.

Drawback allowed on Exportation of Duty-charged Malt.

XXVII. Upon the Exportation by any licensed Maltster of Malt upon which the full Duties of Excise have been charged, and which shall be exported to Foreign Parts as Merchandise, under the Provisions of this Act, the Maltster shall be entitled to be paid the Drawback or Allowance of the Duty of Excise in respect of such Malt in the Manner herein-after mentioned.

Exportation to be made under such Rules and Regulations as the Commissioners of Inland Revenue may make, and under the Conditions specified in this Clause.

XXVIII. The Exportation of Malt, and the Payment of the Drawback or Allowance of Duty thereon, shall be made under and subject to such Rules, Regulations, and Securities (by Bond or otherwise) as the Commissioners of Inland Revenue may from Time to Time make and require respectively in that Behalf, and under and subject also to the following Conditions; (that is to say,)

1. The Malt shall be made from Barley, and shall not be blown, roasted, ground, or crushed; and it shall be in the entered Malthouse in which it shall have been made, and the full Duties of Excise shall have been charged thereon:
2. The Malt shall be thoroughly screened and cleansed from all Commings and Dust, and from all extraneous Matter whatever, to the Satisfaction of the Officer of Excise who shall attend the packing of the same:

3. The

3. The Malt, after having been so screened and cleansed, shall not be of less Weight than Thirty-nine Pounds, nor of greater Weight than Forty-two Pounds Avoirdupois *per* Bushel:
4. The Maltster shall give Twenty-four Hours Notice of his Intention to export Malt to the Officer of Excise in whose Survey the Malthouse shall be situated, stating the Quantity of Malt intended to be exported, the particular Day and Hour at which the same is to be packed, and the Name of the Port from which it is to be exported:
5. The Malt shall be packed only between the Hours of Six o'Clock in the Morning and Six o'Clock in the Afternoon, and in the Presence of the proper Officer of Excise, and shall be measured with a Bushel Measure into secure Barrels, Boxes, or Bags, each containing not less than Four Bushels, and such Barrels, Boxes, and Bags shall be fastened and secured to the Satisfaction of such Officer.

Maltster to provide Measures and Scales and Weights, and Assistance in measuring and weighing.

XXIX. Every Maltster who shall export any Malt under the Provisions of this Act shall provide for Use at the Malthouse from which such Malt shall be exported, and also on board the Vessel in which such Malt is shipped, a Bushel Measure of the legal Standard, with just and sufficient Scales and Weights properly adapted for the weighing of Malt, and shall allow any Officer of Excise or Customs to use the same in the measuring and weighing of Malt respectively; and such Maltster shall provide such Officers with proper and sufficient Assistance to enable them to measure and weigh such Malt.

Debenture to be given to Exporter One Month after Exportation. In calculating Quantity of Malt, 7½ per Cent. to be deducted.

XXX. The proper Officer of Excise at the Port at which such Malt shall be shipped for Exportation shall, at the Expiration of One Month after the Exportation thereof, give to the Exporter, or to his authorized Clerk or Agent, a Certificate or Debenture expressing the Quantity of Malt so shipped, and the Amount of the Drawback payable thereon; provided that in calculating the Quantity of Malt upon which such Drawback is to be paid a Deduction shall first be made therefrom at the Rate of Seven and a Half *per Centum* upon the Quantity which shall have been ascertained by Measure in the Manner herein directed; and provided also, that where the Malt shall have been exported to the Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, or to the *Isle of Man*, the Drawback shall not be paid without the Production of a Certificate from the proper Officer of Customs that such Malt has been landed in the Island to which it has been exported.

Malt exported not to contain unmalted Grain.

XXXI. If any Malt packed or produced for Exportation shall have mixed therewith any raw or unmalted Corn or Grain, the Maltster shall, over and above any other Penalty to which he may be subject, forfeit the Sum of Two hundred Pounds, and all such Malt and Corn, or Grain mixed therewith, and also the Package in which the same may be contained, shall be forfeited.

Provisions of former Acts relating to the Exportation of Exciseable Commodities to apply to this Act.

XXXII. The Drawback or Allowance upon Malt exported under the Provisions of this Act shall be paid by the Commissioners of Inland Revenue; and the Provisions of all Acts in force regulating or relating to the Exportation of any Exciseable Commodities on Drawback, and all Fines, Forfeitures, Pains, and Penalties imposed by the said Acts, shall and are hereby directed and declared (except as altered by this Act) to extend to, and shall be respectively applied, practised, and put in execution for and in respect of the Drawback or Allowance upon Malt hereby granted, upon the Exportation thereof, in as full and ample a Manner to all Intents and Purposes as if the said several Provisions, Fines, Forfeitures, Pains, and Penalties were particularly repeated and re-enacted in the Body of this Act with reference to the said Drawback or Allowance hereby granted.

Penalty for Breach of the Provisions of this Act.

XXXIII. For any Act, Neglect, or Omission contrary in any respect to any Prohibition, Regulation, or Direction contained in or authorized by any of the Clauses of this Act in relation to the making or Exportation of Malt, or to the drying or roasting of Chicory or other Vegetable Matter, and for which no Penalty is expressly provided by this Act, the Maltster or the Dryer or Roaster of Chicory, as the Case may be, shall forfeit the Sum of One hundred Pounds; and all Malt which shall be packed, produced, or shipped for Exportation contrary to the Provisions, Regulations, or Directions contained in or authorized by this Act shall be forfeited, with the Packages containing the same.

XXXIV. From

Provisions of Acts herein named relating to Duties of Excise on Malt repealed.

XXXIV. From and after the Commencement of this Act, the several enumerated Clauses of the respective Acts herein-after specified relating to the Duties of Excise on Malt shall be and the same are hereby repealed; (that is to say,) the Twenty-first, Twenty-ninth, Thirty-second, and Thirty-fifth Sections of the Act passed in the Seventh and Eighth Years of King *George* the Fourth, Chapter Fifty-two; the Sixteenth Section of the Act passed in the Eleventh Year of the same King, Chapter Seventeen; and the Seventh Section of the Act passed in the First Year of Her Majesty's Reign, Chapter Forty-nine, except as to any Proceedings now pending to which the same or any of them are applicable.

Charging of Excise Duty on Sugar used in brewing deferred until 1st April 1861.

XXXV. 'And whereas by an Act passed in the Nineteenth and Twentieth Years of Her 'Majesty's Reign, Chapter Thirty-four, a Duty of Excise was imposed on Sugar used in the 'brewing or making of Beer, and by an Act passed in the Twenty-first Year of Her Majesty's 'Reign, Chapter Fifteen, the charging of the said Duty was deferred until the First Day of '*April* One thousand eight hundred and sixty, and it is expedient to further defer the 'same:' Be it enacted, That the charging of the said Duty of Excise on Sugar used as aforesaid shall be further deferred until the First Day of *July* One thousand eight hundred and sixty-one.

Penalty on Persons selling Beer not brewed by them in wholesale Quantities, without a Licence as Dealers, as specified in 6 G. 4. c. 81.

XXXVI. 'And whereas by the Act passed in the Sixth Year of King *George* the 'Fourth, Chapter Eighty-one, a Licence is required to be taken out by every Person, not 'being a Brewer of Beer, who shall sell strong Beer only in Casks containing not less than 'Four Gallons and a Half, or in not less than Two Dozen reputed Quart Bottles at One 'Time, to be drank or consumed elsewhere than on his Premises, and by the Twenty-sixth 'Section of the same Act a Penalty of One hundred Pounds is imposed upon every such 'Person who shall sell Beer in manner aforesaid without taking out such Licence as afore-'said:' Be it enacted, That every Person not having taken out such Licence as aforesaid who shall sell Beer in any such Quantity as aforesaid, such Beer not having been brewed by himself, shall be subject and liable to the said Penalty, and in any Information or other Proceeding for the Recovery of the same it shall not be necessary to negative that the Defendant was a Brewer of Beer, and on the Trial or Hearing of any such Information or Proceeding Proof that the Beer was brewed by the Defendant shall lie upon himself by way of Defence: Provided always, that nothing herein contained shall extend to the Sale of Beer by any Person licensed by the Justices of the Peace to keep an Alehouse or Victualling House, and having also taken out the proper Excise Licence in that Behalf.

Persons retailing Beer at Places not specified in a Licence to be deemed to retail Beer without a Licence, and to be liable to Penalty accordingly.

XXXVII. 'And whereas Doubts have arisen whether Persons licensed to sell Beer by 'Retail are liable to any Penalty for or on account of selling Beer at any other Place than 'the House or Premises specified in the Licence granted to them in that Behalf:' Be it enacted, That if any Person whatever shall sell Beer by Retail, that is to say, in any Quantity less than Four and a Half Gallons, or in less than Two Dozen reputed Quart Bottles, at One Time, at any other House or Place than the House or Premises specified in a Licence duly granted to him in that Behalf, he shall be deemed to sell Beer by Retail without having an Excise Retail Licence in force authorizing him so to do, and shall accordingly be subject and liable to the Penalty of Twenty Pounds for every such Offence, anything in any former Act or Acts to the contrary notwithstanding; and in any Information or other Proceeding for the Recovery of such Penalty it shall be sufficient to charge that he sold Beer by Retail without having an Excise Licence in force authorizing him so to do, and it shall not be necessary further or otherwise to describe such Offence.

On the Death of a Person licensed to keep a Hackney Carriage the Licence may be transferred to the Widow or Child, and also to the Husband of a Woman licensed before Marriage.

XXXVIII. Whenever any Person to whom a Licence to keep and let to Hire a Hackney Carriage under the Act passed in the Sixteenth and Seventeenth Years of the Reign of Her present Majesty, Chapter One hundred and twenty-seven, shall have been granted shall die during the Existence of such Licence, and shall leave a Widow or a Child of full Age, and also whenever any Woman to whom any such Licence shall have been granted shall marry during the Existence of such Licence, and such surviving Widow, or the said Child, or the Husband of such Woman, shall continue and carry on the Business of such deceased Person or of such Woman respectively, it shall be lawful for the Officers empowered to grant Licences, upon the Application of any such Widow, or Child, or Husband, as the Case may be, (and in the Case of such deceased Person with the Consent of his or her Executor

Executor or Administrator,) to transfer by Indorsement, or otherwise as the Commissioners of Inland Revenue shall direct, the said Licence to such Widow, Child, or Husband respectively for the Remainder of the Term for which the same shall have been originally granted, and thereupon such Widow, Child, or Husband respectively shall become chargeable with the Duty payable by Law upon or in respect of the Hackney Carriage mentioned in the said Licence, and shall also be liable to all the Provisions, Regulations, and Penalties contained in any Act in force relating to Hackney Carriages, in the same Manner as if such Widow, Child, or Husband were the Person to whom such Licence had been originally granted.

Persons taken before a Justice charged with an Offence against Laws of Inland Revenue may be remanded or admitted to Bail.

XXXIX. When any Person shall be arrested and detained under any Act relating to the Inland Revenue charged with any Offence for which he may be liable to Conviction on immediate Arrest, it shall be lawful for the Justice before whom such Person shall be taken, in his Discretion, from Time to Time to remand the Person accused for further Examination for such Time as the said Justice shall deem reasonable (not exceeding Eight clear Days) to the Common Gaol or House of Correction or other Place of Security in the County, Riding, Division, Liberty, City, Borough, or Place for which such Justice shall then be acting, or such Justice may in his Discretion, instead of detaining the accused Person in Custody during the Period for which he shall be remanded, discharge him upon his entering into a Recognizance, with or without a Surety or Sureties, at the Discretion of such Justice, conditioned for his Appearance at the Time and Place appointed for the Continuance of such Examination; and if such accused Person shall not afterwards appear at the Time and Place mentioned in such Recognizance, the said Justice or any other Justice who may then and there be present, shall certify on the Back of the Recognizance the Nonappearance of such accused Person, and shall transmit such Recognizance to the Clerk of the Peace of the County, Riding, Division, Liberty, City, Borough, or Place within which such Recognizance shall have been taken, to be proceeded upon in like Manner as other Recognizances forfeited at Quarter Sessions may now by Law be enforced, and such Certificate shall be deemed sufficient *primâ facie* Evidence of such Nonappearance of the said accused Person.

Chief Accountants of Inland Revenue may be appointed in lieu of an Accountant and Comptroller General.

XL. 'And whereas by an Act passed in the Twelfth Year of Her Majesty's Reign, 'Chapter One, the Two several Offices of Accountant General of Excise and Accountant 'and Comptroller General of Stamps and Taxes were consolidated into One Office of 'Accountant and Comptroller General of the said respective Duties; and it was enacted, 'that the Person holding or appointed to such Office should be termed "The Accountant 'and Comptroller General of Inland Revenue:" And whereas it is expedient that in lieu of 'the said last-mentioned Officer the Commissioners of Inland Revenue should be authorized 'to appoint Two or more Persons to be Chief Accountants of the Revenue under their 'Care and Management:' Be it enacted, That in the Place and Stead of the said Accountant and Comptroller General of Inland Revenue it shall be lawful for the said Commissioners of Inland Revenue, with the Consent and Approbation of the Commissioners of Her Majesty's Treasury, if they shall think fit, from Time to Time, to appoint Two or more Persons to be Chief Accountants of the Inland Revenue, and such Chief Accountants, or any Two of them with respect to the several Branches of the Inland Revenue, and any One of the said Chief Accountants with respect to any Branch thereof with which he may be specially charged, shall have, use, and exercise all such Powers and Authorities, and perform all such Functions, as are now given to or vested in or to be performed by the Accountant and Comptroller General of Inland Revenue under or by virtue of any Act or Acts of Parliament, or otherwise howsoever.

The Word "Finsbury" deemed to be inserted in Sect. 27. of c. 27. of this Session.

XLI. 'And whereas an Act was passed in the present Session of Parliament, Chapter 'Twenty-seven, intituled *An Act for granting to Her Majesty certain Duties on Wine* '*Licences and Refreshment Houses, and for regulating the licensing of Refreshment Houses,* '*and the granting of Wine Licences*, and through Inadvertence the Borough of *Finsbury* 'was omitted to be mentioned in the Twenty-seventh Section of the same Act:' For Remedy whereof be it enacted, That the Word "*Finsbury*" shall be deemed to be inserted immediately after the Word "*Marylebone*" in the said Twenty-seventh Section, and the said

said Act shall be read and construed and shall operate and have effect in all respects as if the said Word "*Finsbury*" had been originally so inserted as aforesaid.

Penalty imposed in Sect. 9. of c. 27. of this Session to be deemed an Excise Penalty.

XLII. 'And whereas by Section IX. of the last-mentioned Act a Penalty of Twenty 'Pounds is imposed upon every Person who shall keep a Refreshment House for which 'a Licence is required, without taking out and having in force a proper Licence in that 'Behalf:' Be it enacted, That the said Penalty shall be denominated an Excise Penalty, and shall be recovered, levied, mitigated, and applied in the Manner directed by the Forty-third Section of the same Act with regard to Penalties so denominated.

A Game Certificate not required for killing Rabbits in Ireland.

XLIII. And for the Amendment of an Act of the present Session of Parliament to repeal the Duties on Game Certificates and Certificates to deal in Game, and to impose in lieu thereof Duties on Excise Licences and Certificates for the like Purposes, be it enacted, That notwithstanding anything in the said Act contained, no Person shall be required to take out any Licence or Certificate to authorize the taking or killing of Rabbits in *Ireland*.

CAP. CXIV.

An Act to reduce into One Act and to amend the Excise Regulations relating to the distilling, rectifying, and dealing in Spirits. [28th *August* 1860.]

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:

Interpretation and Definition of Terms.

Construction of Terms used in this Act.

I. For the Purposes of this Act the following Terms and Expressions wherever used therein shall be construed as herein-after mentioned, unless it be otherwise specially provided, or there be something in the Subject or Context repugnant to or inconsistent with such Construction; (that is to say,)

"The Commissioners" shall mean the Commissioners of Inland Revenue:

"Distiller" shall mean a Distiller or Maker of Low Wines or Spirits:

The Term "Still" shall mean also the Head or Worm, or any other Part of a Still, and shall mean and include also any distilling Apparatus whatever for the distilling or making of Spirits:

"Rectifier or Compounder" shall mean a Rectifier or Compounder of Spirits:

"Dealer" shall mean a Dealer in Spirits:

"Retailer" shall mean a Retailer of Spirits:

"Excise Trader" shall mean and include a Distiller, Rectifier, Compounder, Dealer, and Retailer, and also a Maltster, and any Proprietor of a general Warehouse under the Provisions of this Act, and every other Person carrying on a Trade or Business subject to the Regulations of this Act:

The several Terms "Collector," "Supervisor," and "Officer" shall mean respectively Collector of Excise, Supervisor of Excise, and Officer of Excise; and the Terms "proper Collector," "proper Supervisor," and "proper Officer" shall mean respectively the Collector, Supervisor, and Officer of Excise respectively of the Collection, District, Division, and Ride respectively in which any Excise Trader shall carry on a Trade or Business subject to the Laws of Excise, or in which any Premises wherein such Trade or Business is carried on, or intended so to be, are situate, or in which anything is by this Act required to be done, or any Notice to be given to such Collector, Supervisor, and Officer respectively; provided always, that the Term "any Officer" shall mean an Officer of Excise of any Rank or Grade whatever:

"Justice of the Peace" shall mean a Justice of the Peace having Jurisdiction for the County or Place where any Offence shall be committed or suspected to be committed,

or