

ANNO SEXTO

GEORGII IV. REGIS.

CAP. LXXXI.

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.

[27th *June* 1825.]

WHEREAS it is expedient to repeal the several Duties and Sums of Money payable for or upon certain Excise Licences in *Great Britain* and *Ireland* respectively, and to impose other Duties in lieu thereof, and to amend the general Laws of Excise for granting such Licences: 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 from and after the Fifth Day of *July* One thousand eight hundred and twenty-five, all and singular the respective Duties and Sums of Money granted or payable for or upon any Excise Licence in *England*, *Scotland*, or *Ireland*, or for or upon the granting thereof by any Act or Acts of Parliament in force at and immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five, or by any other Act or Acts passed in this present Session of Parliament, shall cease and determine, save and except in all Cases relating to the recovering, allowing, or paying any Arrears of such Duties and Sums of Money as aforesaid respectively, which on the said

Duties on Excise Licences to cease.

said Fifth Day of *July* One thousand eight hundred and twenty-five shall remain due and unpaid, and save and except as to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures relating thereto respectively, which shall, on or before the said Fifth Day of *July* One thousand eight hundred and twenty-five, have been incurred, and shall then remain due and unpaid, and save and except as to any Excise Licence or Licences theretofore granted, and any Bond or Bonds made or given by any Excise Trader before the said Fifth Day of *July* One thousand eight hundred and twenty-five, and which shall then remain in force and unexpired.

Instead of the Duties repealed, the following shall be levied.

II. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, in lieu and instead of the Duties by this Act repealed, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in and throughout the United Kingdom of *Great Britain* and *Ireland*, the several Duties of Excise, or Rates and Sums of Money herein-after following; (that is to say),

New Duties.

FOR and upon every Excise Licence to be taken out by any Maker, Manufacturer, Trader, Dealer, Retailer, or Person herein-after mentioned, within *Great Britain* and *Ireland*, to be paid by such Maker, Manufacturer, Trader, Dealer, Retailer, and Person respectively, the respective annual Sum or Duty of Excise in *British* Currency herein-after mentioned; (that is to say),

	£.	s.	d.
AUCTIONS.—For and upon every Excise Licence to be taken out by every Person exercising or carrying on the Trade or Business of an Auctioneer, or selling any Goods or Chattels, Lands, Tenements, or Hereditaments, by Auction	5	0	0
BEER.—Every Brewer of Table Beer only for Sale, if the Quantity of Beer brewed by such Brewer within the Year ending the 10th Day of *October*, previous to taking out such Licence, shall not exceed 20 Barrels	0	10	0
If the same shall exceed 20 Barrels, and shall not exceed 50 Barrels	1	0	0
If the same shall exceed 50, and shall not exceed 100 Barrels	1	10	0
Or if the same shall exceed 100 Barrels	2	0	0
Every Brewer of Beer (other than Table Beer only) for Sale, if the Quantity of Beer brewed by such Brewer within the Year ending the 10th Day of *October*, previous to taking out such Licence, shall not exceed 20 Barrels	0	10	0
If the same shall exceed 20, and shall not exceed 50 Barrels	1	0	0
If the same shall exceed 50, and shall not exceed 100 Barrels	1	10	0
If the same shall exceed 100, and shall not exceed 1,000 Barrels	2	0	0

	£.	s.	d.
BEER—*continued.*			
If the same shall exceed 1,000, and shall not exceed 2,000 Barrels - - -	3	0	0
If the same shall exceed 2,000, and shall not exceed 5,000 Barrels - - -	7	10	0
If the same shall exceed 5,000, and shall not exceed 7,500 Barrels - - -	11	0	0
If the same shall exceed 7,500, and shall not exceed 10,000 Barrels - - -	15	0	0
If the same shall exceed 10,000, and shall not exceed 20,000 Barrels - - -	30	0	0
If the same shall exceed 20,000, and shall not exceed 30,000 Barrels - - -	45	0	0
If the same shall exceed 30,000, and shall not exceed 40,000 Barrels - - -	60	0	0
Or if the same shall exceed 40,000 Barrels	75	0	0
Every Person who shall first become a Brewer of Beer for Sale, on taking out such Licence as aforesaid for that Purpose, shall pay the Sum of 10*s.*, and within Ten Days after the Tenth Day of *October* next after taking out such Licence, pay such further additional Sum as, with the said Sum of 10*s.*, shall amount to the Duty herein-before mentioned, according to the Number of Barrels of Beer brewed within the preceding Year, or Period for which such Licence was granted - - -	0	10	0
Every Brewer of Beer for Sale, who shall retail such Beer to be consumed elsewhere than on his, her, or their Premises - -	5	5	0
Every Person, not being a Brewer of Beer, who shall sell Strong Beer only in Casks, containing not less than 4½ Gallons Imperial Standard Gallon Measure, or in not less than Two Dozen reputed Quart Bottles at One Time, to be drank or consumed elsewhere than on his, her, or their Premises - - - -	5	3	0
Every Person who shall be duly authorized by Justices of the Peace to keep a Common Inn, Alehouse, or Victualling House, and who shall sell Beer, Cyder, or Perry by Retail, to be drank or consumed in his, her, or their House or Premises, if the Dwelling House in which such Person shall reside or retail Beer, Cyder, or Perry, as aforesaid, at the Time of taking out such Licence, shall not, together with the Offices, Courts, Yards, and Gardens therewith occupied, be rated under the Authority of any Act or Acts of Parliament for granting Duties on inhabited Houses at a Rent of 20*l.* *per Annum* or upwards, or shall not be rented or valued at such Rent or annual Value, or upwards - - -	1	1	0

	£	s.	d.
BEER—*continued.*			
And if rated, rented, or valued as aforesaid, at 20*l.* *per Annum*, or upwards - -	3	3	0
CANDLES.—Every Maker of Wax Candles, or Spermaceti Candles, for Sale - -	5	0	0
Every Chandler or Maker of Candles for Sale, other than Wax or Spermaceti Candles -	2	0	0
COFFEE.—Every Person trading in or selling Coffee, Tea, Cocoa Nuts, Chocolate, or Pepper -	0	11	0
GLASS.—Every Glass Maker, for each and every Glass-house - - -	20	0	0
HIDES.—Every Tanner - - -	5	0	0
Every Tawer - - -	2	0	0
Every Dresser of Hides or Skins in Oil - -	4	0	0
Every Currier - - -	4	0	0
Every Maker of Vellum or Parchment -	2	0	0
MALT.—Every Maltster or Maker of Malt, if the Quantity of Malt made by such Maltster or Maker of Malt within the Year ending the Fifth Day of *July* in each Year shall not exceed 50 Quarters - - - -	0	7	6
If the same shall exceed 50, and shall not exceed 100 Quarters - - -	0	15	0
If the same shall exceed 100, and shall not exceed 150 Quarters - - -	1	2	6
If the same shall exceed 150, and shall not exceed 200 Quarters - -	1	10	0
If the same shall exceed 200, and shall not exceed 250 Quarters - - -	1	17	6
If the same shall exceed 250, and shall not exceed 300 Quarters - -	2	5	0
If the same shall exceed 300, and shall not exceed 350 Quarters - - -	2	12	6
If the same shall exceed 350, and shall not exceed 400 Quarters - -	3	0	0
If the same shall exceed 400, and shall not exceed 450 Quarters - - -	3	7	6
If the same shall exceed 450, and shall not exceed 500 Quarters - -	3	15	0
If the same shall exceed 500, and shall not exceed 550 Quarters - -	4	2	6
And if the same shall exceed 550 Quarters -	4	10	0
Every Person who shall first become a Maltster or Maker of Malt, on taking out such Licence as aforesaid for that Purpose, shall pay the Sum of Seven Shillings and Sixpence, and, within Ten Days after the Fifth Day of *July* next after			

	£	s.	d.
MALT—*continued.* taking out such Licence, pay such further additional Sum as, with the said Sum of Seven Shillings and Sixpence, shall amount to the Duty herein-before mentioned, according to the Quantity of Malt made within the preceding Year or Period for which such Licence was granted -	0	7	6
PAPER.—Every Maker of Paper, Pasteboard, or Scaleboard - - - -	4	0	0
Every Printer, Painter, or Stainer of Paper -	4	0	0
PRINTED GOODS.—Every Calico Printer, and every Printer, Painter, or Stainer of Linens, Cottons, Stuffs, or Silks - -	20	0	0
SOAP.—Every Maker of Soap for Sale - -	4	0	0
SPIRITS.—Every Distiller or Maker of Low Wines or Spirits - - - -	10	0	0
Every Rectifier or Compounder of Spirits -	10	0	0
Every Dealer in Spirits, not being a Retailer thereof - - - -	10	0	0
Every Maker of Stills in *Scotland* or *Ireland*	0	10	0
Every Person in *Scotland* or *Ireland*, not being a Distiller, Rectifier, or Compounder of Spirits, who shall keep or use any Still for the carrying on the Trade of a Chemist, or any other Trade or Business requiring the Use of any Still or Stills - - - - - -	0	10	0
Every Retailer of Spirits (except Retailers of Spirits in *Ireland* after mentioned) if the Dwelling House in which such Retailer shall reside or retail such Spirits at the Time of taking out such Licence, shall not, together with the Offices, Courts, Yards, and Gardens therewith occupied, be rated under the Authority of any Act or Acts of Parliament for granting Duties on inhabited Houses, at a Rent of 10*l.* *per Annum* or upwards, or shall not be rented or valued at such Rent or Annual Value, or upwards - -	2	2	0
If the same shall be rated, rented, or valued as aforesaid, at 10*l.* *per Annum* or upwards, and under 20*l.* - - - - -	4	4	0
If at 20*l.* and under 25*l.* - -	6	6	0
If at 25*l.* and under 30*l.* - - -	7	7	0
If at 30*l.* and under 40*l.* - -	8	8	0
If at 40*l.* and under 50*l.* - - -	9	9	0
If at 50*l.* *per Annum*, or upwards - -	10	10	0
Every Retailer of Spirits in *Ireland*, being duly licensed to trade in, vend, and sell Coffee, Tea,			

	£	s.	d.
SPIRITS—*continued.*			
Cocoa Nuts, Chocolate, or Pepper, and not selling Spirits in any greater Quantity at one Time than Two Quarts, or any Spirits to be consumed in the House or Premises of such Retailer, if the Dwelling House in which such Retailer shall reside or retail such Spirits as aforesaid at the Time of taking out such Licence, shall not, together with the Offices, Courts, Yards, and Gardens therewith occupied, be rated under the Authority of any Act or Acts of Parliament for granting Duties on inhabited Houses, at a Rent of 25*l.* *per Annum* or upwards, or shall not be rented or valued at such Rent or annual Value, or upwards - - - -	9	9	0
If the same shall be rated, rented, or valued as aforesaid, at 25*l.* and under 30*l.* - -	10	10	0
If at 30*l.* and under 40*l.* - -	11	11	0
If at 40*l.* and under 50*l.* - - -	12	12	0
If at 50*l.* and upwards - - -	13	13	0
STARCH.—Every Starch Maker for Sale -	5	0	0
SWEETS.—Every Maker of any Kind of Sweets or Made Wines, or of Mead, or Metheglin, for Sale - - - - - -	2	2	0
Every Retailer of Sweets or Made Wines, or of Mead or Metheglin - - -	1	1	0
TOBACCO AND SNUFF.—Every Manufacturer of Tobacco or Snuff, if the Tobacco and Snuff-work weighed by such Person for Manufacture within the Year ending the Fifth Day of *July* previous to taking out such Licence, shall not have exceeded 20,000 lbs. Weight - -	5	0	0
If the same shall exceed 20,000 lbs. and shall not exceed 40,000 lbs. Weight - -	10	0	0
If the same shall exceed 40,000 lbs. and shall not exceed 60,000 lbs. Weight - -	15	0	0
If the same shall exceed 60,000 lbs. and shall not exceed 80,000 lbs. Weight - - -	20	0	0
If the same shall exceed 80,000 lbs. and shall not exceed 100,000 lbs. Weight - -	25	0	0
If the same shall exceed 100,000 lbs. Weight -	30	0	0
Every Person who shall first become a Manufacturer of Tobacco or Snuff, on taking out such Licence as aforesaid for that Purpose, shall pay the Sum of Five Pounds, and shall, within Ten Days after the Fifth Day of *July* next after taking out such Licence, pay such further Sum as with the said Sum of Five Pounds shall			

	£	s.	d.
TOBACCO and SNUFF—*continued.* amount to the Duty herein-before mentioned, according to the Quantity of Tobacco and Snuff-work weighed for Manufacture within the preceding Year or Period for which such Licence was granted	5	0	0
Every Dealer in or Seller of Tobacco or Snuff	0	5	0
VINEGAR.—Every Maker of Vinegar or Acetous Acid for Sale	5	0	0
WINE.—Every Dealer in Foreign Wine, who shall not have an Excise Licence for retailing Spirits, and a Licence for retailing Beer	10	0	0
Every Retailer of Foreign Wine, who shall have taken out a Licence for retailing Beer to be drank or consumed on his, her, or their Premises, but shall not have taken out an Excise Licence for retalling Spirits to be so drank or consumed	4	4	0
Every Retailer of Foreign Wine who shall have taken out Excise Licences for retailing Beer and Spirits respectively to be so drank or consumed	2	2	0
WIRE.—Every Wire Drawer, or other Person who shall draw or cause to be drawn any Gilt or Silver Wire, commonly called Big Wire	2	0	0

New Duties to be under the Management of the Commissioners of Excise

And that for the better securing, raising, levying, and collecting of the said Duties hereby granted, the same shall be under the Collection and Management of the Commissioners of Excise for the Time being; and that all the Monies therefrom arising shall (the necessary Charges of raising and accounting for the same being deducted therefrom) be paid into the Receipt of His Majesty's Exchequer, and carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Brewers in Ireland to be deemed, for the Purposes of this Act, to have brewed One Barrel of Beer for every Two Bushels of Malt employed in brewing.

III. And whereas the Duty imposed by this Act on every Licence to be taken out by any Brewer or Brewers of Beer for Sale, is rated according to the Quantity of Beer brewed by the Person or Persons taking out such Licence: And whereas no Account is taken or kept by the Officers of Excise in *Ireland* of the Quantity of Beer brewed there for Sale, but of the Malt only used and employed by all and every Brewer or Brewers there for that Purpose; be it therefore enacted, That all and every Brewer or Brewers of Beer for Sale in *Ireland* shall, for the Purpose of fixing and regulating the Rate and Amount of Duty to be paid by such Brewer or Brewers for the Licence to be taken out by him, her, or them, under this Act, be deemed to have brewed One Barrel of Beer for every Two Bushels of

of Malt used or employed by such Brewer or Brewers in brewing; and shall, for every Licence to be taken out by him, her, or them, under this Act for brewing Beer for Sale, pay such Amount of Duty, according to the Rate by this Act imposed, as shall be correspondent to the Quantity of Beer which he, she, or they shall be deemed to have brewed as aforesaid.

Persons licensed under this Act to retail Coffee, Tea, &c. in Ireland, shall be deemed Grocers, entitled to a Spirit Retail Licence under the Provisions of this Act and former Laws.

IV. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, all Persons who shall be duly licensed under this Act to deal in or sell Coffee, Tea, Cocoa Nuts, Chocolate, or Pepper, shall be deemed Grocers within the Meaning of the several Laws of Excise in force in *Ireland*, at and immediately before the passing of this Act, and shall be entitled to take out the Licence herein-before mentioned to retail Spirits, in any Quantity not exceeding Two Quarts at any one Time, to be consumed elsewhere than in the House or on the Premises of such Retailer, subject nevertheless to all and every the Regulations contained in the said Laws, or any of them, in respect of Grocers retailing Spirits, except so far as the same are repealed or altered by this Act.

Where the House and Premises shall not be rated, the Rent or annual Value is to be certified by the Tenant and Landlord, and if such Certificate be unsatisfactory, the Commissioners of Excise shall adopt other Means for ascertaining the true Rent or Value thereof, which shall be conclusive.

V. And whereas the Duty upon certain Licences authorized and required to be taken out by this Act, is imposed at and according to the Rent at which the Premises used for the Purpose or Purposes mentioned in such Licence are rated to the Duty on inhabited Houses: And whereas many Houses or Premises in different Parts of the United Kingdom, for or in respect of which such Licences may be required, may not be so rated: Be it therefore enacted, That in all Cases, and in any Part of the United Kingdom in which any such House or Premises shall not be so rated as aforesaid, it shall and may be lawful, in order to ascertain the Rent or annual Value of such House or Premises, for the Person or Persons, being the Tenant or Occupier thereof, who shall apply for any such Licence, upon which the Duty is so imposed as aforesaid, to produce to the Person or Persons authorized to grant such Licence as aforesaid, a Certificate, signed by himself and the Owner or Landlord of the said House and Premises, stating the true Rent paid by or for which such House or Premises is or are let to such Tenant or Occupier; or if the true Rent, by reason of the Payment of any Premium, or Performance of any Condition or otherwise, shall not be reserved and payable to the Owner or Landlord by the Tenant or Occupier of such House or Premises, then and in such Case, stating the estimated Rent, or true annual Value of such House or Premises, and the Rate of Duty payable by such Tenant or Occupier for such Licence, shall be paid, taken and received, according to the Rent or Value so certified: Provided always, that if the Person or Persons authorized to grant such Licence shall be dissatisfied with the Rent or Value so certified, he or they shall and is and are hereby authorized and required to adopt such other Means as the Commissioners of Excise shall think fit, and shall from Time to Time direct, to ascertain the true Rent or annual Value of such House or Premises; and that thereupon the Rate of Duty payable for and upon such Licence shall be paid, taken, and

received, according to the Rent or annual Value of the House and Premises so ascertained as last aforesaid; any thing herein or in any other Act or Acts of Parliament to the contrary thereof notwithstanding.

Licences to be granted within the Limits of the Chief Office of Excise in London, by the Commissioners of Excise, or such Person as they may employ for that Purpose, and within the Limits of the Cities of Edinburgh and Dublin respectively, by the Commissioners or Assistant Commissioners there, or such Persons as they may employ for that Purpose, and elsewhere by the Collectors and Supervisors of the respective Excise Collections, on Payment of the Duties.

VI. And be it further enacted, That every Excise Licence which is authorized or required to be taken out by this Act shall be granted, and the Duty thereupon imposed shall be paid in and throughout the United Kingdom in manner and form following; that is to say, if any such Licence shall be taken out within the Limits of the Head or Chief Office of Excise in *London*, then such Licence shall be granted under the Hands and Seals of Two or more of His Majesty's Commissioners of Excise, or of such Person or Persons as such Commissioners shall from Time to Time employ for that Purpose, and the Duty thereupon imposed as aforesaid shall be paid at such Head or Chief Office at the Time of granting the Licence; or if such Licence shall be taken out within the Limits of the Cities of *Edinburgh* or of *Dublin* respectively, such Licence shall be granted under the Hands and Seals of His Majesty's Commissioner or Commissioners and Assistant Commissioners of Excise acting in and for *Scotland* or *Ireland* respectively, for the Time being, or of any Two of them respectively, or of such Person or Persons as such Commissioner or Commissioners and Assistant Commissioners shall from Time to Time employ for that Purpose, and the Duty thereupon imposed shall be paid at the Chief Office of Excise in *Edinburgh* or *Dublin* respectively, at the Time of granting the Licence; or if such Licence shall be taken out in any other Part of the United Kingdom without such respective Limits as in that Behalf respectively aforesaid, then and in every such Case the same shall be granted under the Hands and Seals of the Collector, or other Person having Charge of the Collection, and Supervisor of Excise within the Collection and District in which such Licence is taken out, and the Duty thereupon imposed shall be paid to such Collector or other Person as aforesaid at the Time of granting the Licence; and such respective Commissioners of Excise in *England*, and Commissioner or Commissioners and Assistant Commissioners of Excise acting in and for *Scotland* and *Ireland* respectively, and the Person or Persons by them respectively employed as aforesaid, and every Collector or other Person having Charge of the Collection, and Supervisor as aforesaid, is and are hereby respectively authorized and required to grant and deliver every such Licence to the Person or Persons who shall apply for and be legally entitled to receive the same, forthwith upon Payment of the Duty or Sum of Money thereupon imposed, free from all Poundage, Fee, Gratuity, or any other Payment whatsoever.

Contents of Licence.

VII. And be it further enacted, That in every Licence to be taken out under or by Authority of this Act shall be contained and set forth the Purpose, Trade, or Business for which such Licence is granted, and the true Name and Place of Abode of the Person or Persons taking out the same, and the true Date or Time of granting such Licence, and (except in the Case of Auctioneers) the Place at which the Trade or Business for which such Licence is granted shall

Partners need not take out more than One Licence, except Auctioneers.

shall be carried on: Provided always, that Persons in Partnership, and carrying on their Trade or Business in One Place and Set of Premises only, shall not be obliged to take out more than One Licence in any One Year, for the Purpose of carrying on such Trade or Business, save and except that each and every Person whatsoever exercising or carrying on the Trade or Business of an Auctioneer, or acting as such, shall take out a separate and distinct Licence for that Purpose; any thing herein contained to the contrary thereof notwithstanding.

Every Auctioneer selling by Auction any Goods or Commodities, for the selling of which an Excise Licence is specially required, shall take out such Licence, over and above his Auctioneer's Licence, except where the Goods are the Property of a licensed Person, and sold on his Behalf on his entered Premises.

VIII. And be it further enacted, That every Person exercising or carrying on the Trade or Business of an Auctioneer, or selling any Goods or Chattels, Lands, Tenements, or Hereditaments, by Auction, shall, over and above any Licence to him or her granted as an Auctioneer, take out such Licence as is required by Law, to deal in or retail, or to vend, trade in, or sell any Goods or Commodities for the dealing in or retailing or vending, trading in or selling, of which an Excise Licence is specially required, before he or she shall be permitted or authorized to sell such Goods or Commodities by Auction; and if any such Person shall sell any such Goods or Commodities as aforesaid by Auction, without having taken out such Licence as aforesaid for that Purpose, he or she shall be subject and liable to the Penalty in that Behalf imposed upon Persons dealing in or retailing, vending, trading, or selling any such Goods or Commodities without Licence, notwithstanding any Licence to him or her before granted as aforesaid, for the Purpose of exercising or carrying on the Trade or Business of an Auctioneer, or selling any Goods or Chattels, Lands, Tenements, or Hereditaments by Auction; any thing herein contained to the contrary notwithstanding: Provided always, that where such Goods or Commodities as aforesaid are the Property of any Person or Persons duly licensed to deal in or retail, or to vend, trade in, or sell the same, such Person or Persons having made lawful Entry of his, her, or their House or Premises for such Purpose, it shall and may be lawful for any Person exercising or carrying on the Trade or Business of an Auctioneer, or selling any Goods or Chattels, Lands, Tenements, or Hereditaments by Auction as aforesaid, being duly licensed for that Purpose, to sell such Goods or Commodities as aforesaid, for and on behalf of such Person or Persons, and upon his, her, or their entered House or Premises, without taking out a separate Licence for such Sale.

No Person or Persons taking out Licence shall give Bond, except Brewers of Beer for Sale in Ireland, and Auctioneers whose Bonds shall bear Date with

IX. And be it further enacted, That from and after the Fifth Day of *July* One thousand eight hundred and twenty-five, where by any Act or Acts of Parliament relating to Excise Licences in force in *Great Britain* or *Ireland* on or immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five, it is required that any Person or Persons taking out an Excise Licence to exercise or carry on any Trade or Business therein mentioned in any Part of the United Kingdom should give Bond at the Time of granting such Licence, it shall and may be lawful for such Person or Persons, except Persons exercising or carrying on the Trade or Business of a Brewer of Beer in *Ireland*, or the Trade or Business of an Auctioneer,

tioneer, or Person selling any Goods or Chattels, Lands, Tenements, or Hereditaments by Auction in any Part of the United Kingdom, to take out such Licence without giving Bond as aforesaid; and that from and after the Fifth Day of *July* One thousand eight hundred and twenty-five, where Bond is given by any Person or Persons exercising or carrying on the Trade or Business of a Brewer of Beer for Sale in *Ireland*, or by any Person exercising or carrying on the Trade or Business of an Auctioneer, or Person selling any Goods or Chattels, Lands, Tenements, or Hereditaments by Auction in any Part of the United Kingdom, such Bond shall bear Date with the Day or Date of the Licence taken out for such Purpose, and shall be binding upon the Person or Persons by whom such Bond was made and entered into from the Day of such Date, and not from the Day on which the same may have been executed or delivered; any Law or Usage to the contrary thereof notwithstanding: Provided always, that nothing herein contained shall extend or be deemed or construed to extend to annul or make void any Bond heretofore made, and which shall be in force and unexpired on the said Fifth Day of *July* One thousand eight hundred and twenty-five, but that every such Bond as last aforesaid shall remain and continue in force until the Day of the Expiration thereof; any thing herein contained to the contrary notwithstanding.

that of the Licence, and be binding upon them from that Day.

No One Licence to authorize any Person, except Auctioneers and Maltsters, subject to the lowest Rate of Duty, to carry on his Trade in more than One separate and distinct Set of Premises.

X. And be it further enacted, That no One Licence taken out under or by Authority of this 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: Provided always, that where the Amount or Rate of any such Licence shall depend upon the Quantity of Goods made or manufactured by the Person or Persons to whom the same is granted, such Quantity shall be computed from the respective Goods only made or manufactured by such Person or Persons at the Premises in respect of which such Licence is granted, and shall not include Goods made or manufactured by such Person or Persons at any other or different Premises, for which a separate and distinct Licence is required as above mentioned.

Not to extend to selling Beer, Cyder, or Perry by Publicans, being licensed Beer

XI. Provided always, and be it further enacted, That nothing herein contained shall extend to prohibit any Person or Persons duly licensed to sell Beer, Cyder, or Perry by Retail, to be drank or consumed in his, her, or their House or Premises, or any Retailer of Spirits, (not being a Retailer of Spirits in *Ireland*, licensed as a Grocer,

Retailers, or Spirits, Wine, or Sweets, by the licensed Retailers thereof, at Fairs or Races.

Grocer, to trade in, vend, and sell Coffee, Tea, Cocoa Nuts, Chocolate, or Pepper), or any Retailer of Foreign Wine, or Retailer of Sweets or Made Wines, or of Mead or Metheglin, he or she being duly licensed respectively for such respective Purpose, to carry on his or her Trade or Business for which he or she respectively shall be so licensed as aforesaid, in Booths, Tents, or other Places, at the Time and Place, and within the Limits of holding any lawful and accustomed Fair, by virtue of any Law or Statute in that Behalf, or any public Races; provided also, that in all Cases in which the

Removal of the Licence in case of Fire or Accident.

House or Premises in respect of which any Excise Licence is or shall be granted shall be burnt down, or otherwise destroyed, or rendered uninhabitable by Fire or other unavoidable Cause or Accident, it shall and may be lawful for the Commissioners and Assistant Commissioners of Excise, or Collector and Supervisor, or other Person or Persons authorized to grant Licences within the District or Place in which such House or Premises was or were situate, upon due Notice thereof to him or them in that Behalf given, to authorize and empower, by Indorsement on such Licence, or otherwise, as the Commissioners of Excise shall direct, the Person or Persons authorized to carry on Trade or Business by such Licence at the House or Premises so burnt down or otherwise destroyed or rendered uninhabitable, to carry on such Trade or Business at any other and different House or Premises in the same District or Place, of which due Entry shall be thereupon made by such Person or Persons at the Time of such Removal thereto; provided always, that where such licensed Person or Persons as aforesaid shall be a Person or Persons by Law required to be duly authorized by Justices of the Peace to keep a Common Inn, Alehouse, or Victualling House, it shall not be lawful for the Commissioners or Assistant Commissioners of Excise, or such Collector and Supervisor, or other Person or Persons authorized to grant Licences as aforesaid, to authorize or empower such licensed Person or Persons as aforesaid, unless such Person or Persons shall, besides giving such Notice as herein-before required, produce to such Collector and Supervisor, or other Person or Persons authorized to grant Licences as aforesaid, such Authority from Justices of the Peace, as by Law required in that Behalf, to keep a Common Inn, Alehouse, or Victualling House, in the House or Premises to which such Person or Persons shall desire to remove, in consequence of such Fire or other unavoidable Cause or Accident as aforesaid.

No Excise Licence necessary for the Sale of any excisable Commodity whilst it is in the Import Warehouses.

XII. And be it further enacted, 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 by this Act, 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; any thing in this or any other Act to the contrary thereof in anywise notwithstanding: Provided always, that every such Sale shall be of not less than One entire Cask or Package of the Liquors or Goods so warehoused, and be made

to One Person, or to Persons carrying on Trade or Business in Partnership.

No Licence to be granted for selling Beer or Cyder by Retail, to be drank on the Premises, without a Justice's Licence.

XIII. And be it further enacted, That no Excise Licence shall be granted under or by Authority of this Act, for the Sale of any Beer, or Cyder or Perry, by Retail, to be drank or consumed upon the House or Premises of the Person or Persons applying for such Licence, to any Person or Persons who shall not produce at the Time of applying for such Licence a Certificate or Authority then in force, to him, her, or them in that Behalf granted in due Form of Law by Justices of the Peace or Magistrates, or other competent Persons, for such Person or Persons applying for such Licences as aforesaid to keep a Common Inn, Alehouse, or Victualling House; and if any such Licence shall be granted to any Person or Persons other than as aforesaid, the same shall be and is hereby declared to be absolutely null and void to all Intents and Purposes, and the Person or Persons taking out the same shall be subject to all Penalty or Penalties to which he, she, or they would have been subject had no such Licence been granted.

No Licence shall be granted to any Person to retail Spirits, or Foreign Wines, or Sweets or Made Wines, or Mead or Metheglin, to be drank on the Premises, who has not a Retail Beer Licence.

XIV. And be it further enacted, That no Licence for the Sale of any Spirits or Foreign Wine, or Sweets or Made Wines, or Mead or Metheglin, by Retail, to be drank or consumed in or upon the House or Premises where sold, shall be granted to any Person or Persons who shall not have and produce a Licence for the Sale of Beer, Cyder or Perry, by Retail, to be drank or consumed in or upon such House or Premises, in that Behalf granted as herein by this Act before mentioned; and if any Licence for the Sale of any Spirits or Foreign Wine, or Sweets or Made Wines, or Mead or Metheglin, by Retail, to be drank or consumed in or upon the House or Premises where sold, shall be granted to any Person or Persons other than as aforesaid, such Licence shall be and is hereby declared to be absolutely null and void to all Intents and Purposes; and all and every such Person or Persons as aforesaid shall be subject and liable to all and every Penalty and Penalties imposed upon Persons selling Spirits or Foreign Wines, or Sweets or Made Wines, or Mead or Metheglin, by Retail without Licence.

No Licence for retailing Aqua Vitæ to Persons not licensed to sell Beer by Retail.

XV. And be it further enacted, That the Spirits called Aqua Vitæ in *Scotland* shall be deemed and taken to be *British* Spirits to all Intents and Purposes, and that all Persons retailing such Spirits in *Scotland* or elsewhere shall first take out a Licence to retail Beer, and also a Licence to retail Spirits, as before directed by this Act, and shall in all respects be subject to all the same Rules, Regulations, and Restrictions to which such Retailers of Spirits are subject or liable; any thing in this or any other Act contained to the contrary thereof notwithstanding.

Licences taken out by Brewers and Distillers, and by Pub-

XVI. And be it further enacted, That from and after the Fifth Day of *June* One thousand eight hundred and twenty-five, all Excise Licences taken out in the United Kingdom by any Brewer or Brewers

licans, as Retailers of Beer, Spirits, or Foreign Wine, or Sweets or Made Wines, or Mead, or Metheglin, shall expire on the 10th of October in each Year, and all other Licences on the 5th Day of July, to be renewed yearly, and Notice for Renewal given by the Trader 21 Days at least before the Expiration of his current Licence; every such Licence to bear Date from the Expiration of the former Licence when regularly renewed, and when afterwards or otherwise granted, from the Date of the Application.

of Beer, or by any Distiller or Maker, Distillers or Makers of Low Wines or Spirits, or by any Person or Persons who shall be duly authorized by Justices of the Peace to keep a Common Inn, Alehouse, or Victualling House, and who shall take out a Licence for selling Beer, Cyder, or Perry by Retail, to be drank or consumed in the House or Premises, or for selling Spirits or Foreign Wine, or Sweets or Made Wines, or Mead or Metheglin, by Retail, under or by virtue of this Act, or any other Law or Laws of Excise (except any Excise Licence or Licences theretofore granted, and which shall be then in force and unexpired), shall continue and be in force from the Day of the Date of such Licences respectively, until the Tenth Day of *October* following, on which Day in each Year all such Excise Licences (except as aforesaid) shall expire; and that all other Excise Licences throughout the United Kingdom, except those above specified, and except as above excepted, shall continue and be in force from the Day of the Date of such Licences respectively, until the Fifth Day of *July* following, on which Day in each Year all such Licences as last aforesaid (except as aforesaid) shall expire; and all and every Person or Persons who shall have taken out any such Licence as aforesaid, and who shall wish or intend to continue the Trade or Business for which such Licence was granted for any longer Space of Time, shall take out a fresh Licence for the Year following, to expire on One of such Days as herebefore mentioned, according to the Nature of the Licence by him, her, or them taken out, and shall so renew the same from Year to Year, so long as he, she, or they shall continue such Trade or Business, and shall pay in each and every such Case the Duty thereupon imposed at such Time and Place as herein-before mentioned; and every such Person or Persons shall in every such Case as aforesaid give Notice in Writing at least Twenty-one Days before the Expiration of the current Licence to him, her, or them before granted, of such his, her, or their Intention to continue the Trade or Business for which such Licence was before granted to the Collector or Supervisor, or other Person or Persons authorized to grant Licences for the District or Place at which such Trade or Business shall be carried on; and in Cases where the Excise Licence is so renewed as aforesaid, and such Notice as aforesaid shall have been given, the new Licence shall bear Date from the Day or Date of the Expiration of the current Licences before granted; but in case where such Notice shall not have been given as aforesaid, and in all other Cases than as aforesaid, the Licence shall bear Date from the Day of the Date of the Application made for such Licence, although and notwithstanding any such Licence may be delivered at any Day subsequent to the Date of such Application.

Licences may be granted to new Beginners for a proportional Part of the Year, who shall pay Duty accord-

XVII. Provided always, and be it further enacted, That if any Person or Persons shall commence or begin to exercise or carry on any Trade or Business, for the Exercise or carrying on of which an Excise Licence is required, such Person or Persons not having before taken out any such Licence, it shall and may be lawful for the Person and Persons authorized to grant Licences, to grant such Licence for the Remainder of the current Year in which such Licence shall be

taken out, ending on the Fifth Day of *July* or on the Tenth Day of *October* next following the Date of the Licence taken out by such Person or Persons, according to the Nature of such Licence, upon Payment of such proportional Part of the Duty thereupon imposed, in such Manner as herein-after mentioned; that is to say, if such Licence shall be taken out at any Time within the First Quarter of the current Year in which such Licence shall be taken out, and ending as aforesaid, or in the Quarter expiring on the Tenth Day of *October*, or on the Fifth Day of *January*, next following the Date of such Licence, according to the Nature of the Licence taken out, that then the Person or Persons taking out such Licence shall pay the whole Duty imposed upon such Licence, in such Manner as herein-before mentioned at the Time of granting such Licence; and if such Licence shall be taken out at any Time within the Second Quarter of such current Year, and ending as aforesaid, or in the Quarter expiring on the Fifth Day of *January*, or on the Fifth Day of *April*, next following the Date of such Licence, according to the Nature of the Licence taken out, the Person or Persons taking out such Licence shall pay Three-fourth Parts of the Duty imposed upon such Licence, in such Manner as herein-before mentioned at the Time of granting such Licence; and if such Licence shall be taken out at any Time within the Third Quarter of such current Year, and ending as aforesaid, or in the Quarter expiring on the Fifth Day of *April*, or on the Fifth Day of *July*, next following the Date of such Licence, according to the Nature of the Licence taken out, One Half of the Duty imposed upon such Licence shall be paid in such Manner as herein-before mentioned at the Time of granting such Licence; and finally, if such Licence shall be taken out at any Time within the last Quarter of such current Year, and ending as aforesaid, or in the Quarter expiring on the Fifth Day of *July*, or on the Tenth Day of *October*, next following the Date of such Licence, according to the Nature of the Licence taken out, that then a Fourth Part only of the Duty imposed upon such Licence shall be paid in such Manner as herein-before mentioned at the Time of granting such Licence.

ingly, according to the Quarter of the Year in which the Licence shall be taken out.

XVIII. Provided also, and be it further enacted, That no Person or Persons who shall at any Time have taken out an Excise Licence for the Exercise or carrying on of any Trade or Business for which an Excise Licence is required, and who shall in any subsequent Year after such Licence shall have expired take out a new Licence for the carrying on the same Trade or Business, whether on the same or on other or different Premises from those on which he, she, or they before carried on such Trade or Business, shall be deemed or taken to be a Person or Persons commencing or beginning to exercise or carry on such Trade or Business, within the Intent and Meaning of this Act, so as to entitle him, her, or them to take out such Licence, upon Payment of a proportional Part only of the Duty thereupon imposed; but all and every such Person or Persons as aforesaid shall pay the Whole of such Duty, unless the Period of Time between the Expiration of the former Licence and the taking out of the new Licence shall at the least be a Period of Two Years.

Persons who were before licensed, taking out a new Licence, shall not be considered Beginners, unless the old Licence expired Two Years before such new Licence is taken out.

XIX. And

Licences taken out by any Brewers, Distillers, or Publicans, as Retailers of Beer, Spirits, or Foreign Wine, or Sweets or Made Wines, or Mead or Metheglin, under any former Acts which shall expire between the Periods herein mentioned, shall be renewed for a proportional Part of the Year, upon Payment of Duty accordingly, according to the Quarter of the Year in which taken out.

XIX. And be it further enacted, That where any Licence taken out by any Brewer or Brewers of Beer, or by any Distiller or Maker, Distillers or Makers of Low Wines or Spirits, or by any Person or Persons who, being authorized by Justices of the Peace to keep a Common Inn, Alehouse, or Victualling House, shall have taken out a Licence for selling Beer, Cyder, or Perry by Retail, to be drank or consumed in the House or Premises where sold, or for selling Spirits, Foreign Wine, or Sweets or Made Wines, or Mead or Metheglin, by Retail, in the United Kingdom, under any Act or Acts of Parliament in force in *Great Britain* or *Ireland* respectively on or immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five, shall expire between the said Fifth Day of *July* One thousand eight hundred and twenty-five and the Tenth Day of *October* One thousand eight hundred and twenty-five, it shall and may be lawful for the Person and Persons authorized to grant Licences within the District or Place in which such Person or Persons respectively carry on Trade or Business, to grant such Person or Persons respectively, by whom respectively the former Licences were taken out as aforesaid, a Licence as a Brewer or Brewers of Beer, or as a Distiller or Maker, Distillers or Makers of Low Wines or Spirits, or if duly authorized by Justices of the Peace to keep a Common Inn, Alehouse, or Victualling House, a Licence for selling Beer, Cyder, or Perry by Retail, to be drank or consumed in the House or Premises, or for selling Spirits or Foreign Wine, or Sweets or Made Wines, or Mead or Metheglin, for such Person or Persons respectively to exercise and carry on such respective Trades or Business for the Remainder of the Year ending the Tenth Day of *October* One thousand eight hundred and twenty-five, under the Provisions of this Act, upon Payment of One-fourth Part of the Duty imposed upon such Licences respectively, at the Time of granting thereof; and that all such Licences shall expire on the Tenth Day of *October* One thousand eight hundred and twenty-five, and shall be renewed, or a new Licence in that Behalf granted, and for the same Purpose, for the whole Year ensuing, to expire on the Tenth Day of *October* following; and such Licences shall be so renewed from Year to Year, as long as such Licences shall continue to be taken out by such Person or Persons as aforesaid, to whom the same respectively were before granted; and where any Licence taken out by any such Person or Persons as before specified, under any Act or Acts of Parliament in force as aforesaid, on or immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five, shall expire between the Tenth Day of *October* One thousand eight hundred and twenty-five and the Fifth Day of *January* One thousand eight hundred and twenty-six, it shall and may be lawful for the Person or Persons authorized to grant Licences as aforesaid to grant to the Person or Persons by whom such Licence shall have been so taken out as aforesaid, a Licence to exercise or carry on the same Trade or Business under the Provisions of this Act, for the Remainder of the Year ending the Tenth Day of *October* One thousand eight hundred and twenty-six, upon Payment of the whole Duty imposed upon such Licence at the Time of granting thereof; and if any Licence taken out by any such Person or Persons as before specified, under any Act or Acts of Parliament

ment in force as aforesaid, on or immediately before the Fifth Day of *July* One thousand eight hundred and twenty-five, shall expire between the Fifth Day of *January* One thousand eight hundred and twenty-six and the Fifth Day of *April* One thousand eight hundred and twenty-six, it shall and may be lawful for the Person or Persons authorized to grant such Licences as aforesaid, to grant to the Person or Persons by whom such Licence shall have been so taken out as aforesaid, a Licence to exercise or carry on the same Trade or Business, under the Provisions of this Act, for the Remainder of the Year ending the Tenth Day of *October* One thousand eight hundred and twenty-six, upon Payment of Three-fourth Parts of the Duty imposed upon such Licence at the Time of granting thereof; and if any Licence taken out by any such Person or Persons as before specified, under any Act or Acts of Parliament in force as aforesaid, on or immediately before the Fifth Day of *July* One thousand eight hundred and twenty-five, shall expire between the Fifth Day of *April* One thousand eight hundred and twenty-six and the Fifth Day of *July* One thousand eight hundred and twenty-six, it shall and may be lawful for the Person or Persons authorized to grant Licences as aforesaid, to grant to the Person or Persons by whom such Licence shall have been so taken out as aforesaid, a Licence to exercise or carry on the same Trade or Business under the Provisions of this Act, for the Remainder of the Year ending the Tenth Day of *October* One thousand eight hundred and twenty-six, upon Payment of One-half Part of the Duty imposed upon such Licence at the Time of granting thereof; and that all such Licences which shall be so granted as aforesaid, between the Tenth Day of *October* One thousand eight hundred and twenty-five and the Fifth Day of *July* One thousand eight hundred and twenty-six, shall expire respectively on the Tenth Day of *October* One thousand eight hundred and twenty-six, and shall then be renewed, or a new Licence for the same Purpose granted for the whole Year ensuing, to expire on the Tenth Day of *October* following; and such Licences shall so in such Manner be renewed from Year to Year, as long as such Licences shall continue to be taken out by such Person or Persons as aforesaid, to whom the same were before granted respectively.

All other Licences taken out by any Persons other than Brewers, or Distillers, or Publicans, retailing Beer, or Spirits, or Foreign Wine, or Sweets or Made Wines, Mead or Metheglin, under any former Acts which expire between the Periods here-

XX. And be it further enacted, That where any Licence taken out by any Person or Persons whatsoever in the United Kingdom, other than a Brewer of Beer, or than a Distiller or Maker, Distillers or Makers of Low Wines or Spirits, or than a Person or Persons authorized by Justices of the Peace to keep a Common Inn, Alehouse, or Victualling House, who shall have taken out a Licence for selling Beer, Cyder, or Perry, to be drank or consumed in the House or Premises where sold, or for selling Spirits, or Foreign Wine, or Sweets, or Made Wines, or Mead, or Metheglin by Retail, under any Act or Acts of Parliament in force in *Great Britain* or *Ireland* respectively, on or immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five, shall expire between the said Fifth Day of *July* One thousand eight hundred and twenty-five and the Fifth Day of *July* One thousand eight hundred and twenty-six, it shall and may be lawful for the Person or Persons authorized to

in mentioned, shall be renewed for a proportional Part of the Year, upon Payment of Duty according to the Quarter in which taken out.

to grant Licences within the District or Place in which such Person or Persons other than as aforesaid shall carry on Trade or Business, to grant to such Person or Persons a Licence to exercise or carry on the same Trade or Business for which such Licence was before granted, under any Act or Acts in force as aforesaid, on or immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five, under the Provisions of this Act, for the Remainder of the Year ending the Fifth Day of *July* One thousand eight hundred and twenty-six, in manner herein-after following; that is to say, if the Licence taken out by any such Person or Persons, other than as aforesaid, under any Act or Acts in force as aforesaid, on or immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five shall expire between the said Fifth Day of *July* One thousand eight hundred and twenty-five and the Tenth Day of *October* then next following, then upon Payment of the whole Duty imposed upon such Licence at the Time of granting thereof; and if the Licence taken out by any such Person or Persons, other than as aforesaid, under any Act or Acts in force as aforesaid, on or immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five, shall expire between the said Tenth Day of *October* One thousand eight hundred and twenty-five and the Fifth Day of *January* One thousand eight hundred and twenty-six, then upon Payment of Three-fourth Parts of the Duty imposed upon such Licence at the Time of granting thereof; and if the Licence taken out by any such Person or Persons, other than as aforesaid, under any Act or Acts in force as aforesaid, on or immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five, shall expire between the said Fifth Day of *January* One thousand eight hundred and twenty-six and the Fifth Day of *April* then next following, then upon Payment of One-half of the Duty imposed upon such Licence at the Time of granting thereof; and finally, if the Licence taken out by any such Person or Persons, other than as aforesaid, under any Act or Acts in force as aforesaid, on or immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five, shall expire between the said Fifth Day of *April* One thousand eight hundred and twenty-six and the said Fifth Day of *July* One thousand eight hundred and twenty-six, then upon Payment of One-fourth Part of the Duty wholly imposed upon such Licence at the Time of granting thereof; and all such Licences so granted as aforesaid between the said Fifth Day of *July* One thousand eight hundred and twenty-five and the Fifth Day of *July* One thousand eight hundred and twenty-six, shall expire respectively on the Fifth Day of *July* One thousand eight hundred and twenty-six, to be then renewed, or a new Licence for the same Purpose granted for the whole Year ensuing, to expire on the Fifth Day of *July* following; and such Licences shall in such Manner be renewed from Year to Year, as long as such Licences shall continue to be taken out by such Person or Persons, other than as aforesaid, to whom the same were before granted respectively.

Licences may be transferred to the Execu-

XXI. Provided always, and be it further enacted, That upon the Death of any Person or Persons licensed under or by virtue of this

Act, or any Law or Laws of Excise, or upon the Removal of any such Person or Persons from the House or Premises at which he, she, or they were authorized by such Licence to exercise or carry on the Trade or Business mentioned in such Licence, it shall and may be lawful for the Person and Persons authorized to grant Licences, to authorize and empower, by Indorsement on such Licence, or otherwise, as the Commissioners of Excise shall direct, the Executors or Administrators, or the Wife or Child of such deceased Person, or the Assignee or Assigns of such Person or Persons so removing as aforesaid, who shall be possessed of and occupy the House or Premises before used for such Purpose as aforesaid, in like Manner to exercise or carry on the same Trade or Business mentioned in such Licence, in or upon the same House or Premises at which such Person or Persons as aforesaid deceased or removing as before mentioned, by virtue of such Licence to him, her, or them in that Behalf granted, before exercised or carried on such Trade or Business for and during the Residue of the Term for which such Licence was originally granted, without taking out any fresh Licence or Payment of any additional Duty, or any Fee thereupon for the Residue of such Term and until Expiration thereof: Provided always, that a fresh Entry of the Premises at which such Trade or Business shall continue to be so exercised or carried on as aforesaid, shall thereupon be made by and in the Name or Names of the Person or Persons to whom such Authority as aforesaid shall be granted; and provided also, that no such Authority as aforesaid shall be granted for the Sale of Beer, Cyder, or Perry, or Sweets, or Made Wines or Sweets, Mead or Metheglin by retail, to be drank or consumed in or upon the House or Premises for which the original Licence was granted, except and in such Cases where a proper Certificate granted and given by a Justice of the Peace or Magistrate, or other competent Person according to the Law, made after the Death or Removal of the former Occupier or Occupiers of the Premises shall have taken place, shall be produced, approving of the Person or Persons to whom such Certificate shall be given or granted as aforesaid.

tors, Wife, Child, or Assignee of the Person licensed; but in the Case of retailing Beer to be consumed upon the Premises, not without Certificate of a Magistrate.

XXII. And be it further enacted, That all and every Person or Persons who shall be disabled by any Conviction from holding or having a Licence to keep, or from keeping a Common Inn, Alehouse, or Victualling House, shall also by such Conviction be disabled from taking out and from having any Excise Licence to sell, and from selling Beer, Cyder, or Perry by Retail in any Manner whatsoever, under any Excise Licence or Licences obtained for such Purpose; and if any such Person shall, after such Conviction as aforesaid, take out or have any Excise Licence or Licences for any such Purpose as aforesaid, the same shall and is hereby declared to be absolutely null and void to all Intents and Purposes; and every Person who shall, after such Conviction as aforesaid, sell any Beer, Cyder, or Perry by Retail in any Manner whatsoever, shall incur the Penalty for so doing without Licence; and in all such Cases in the Prosecution for the Recovery of such Penalty a Certificate from the Clerk of the Peace or Person acting as such, of any such Conviction as aforesaid shall on the Trial in such Prosecution be legal Evidence thereof, which Certificate

Persons disabled by Conviction from keeping a Common Inn, &c. shall not be allowed to retail Beer under any Excise Licence, and Clerk of the Peace neglecting to deliver a Copy of Conviction shall forfeit 10*l.*

Certificate such Clerk of the Peace or other Person acting as such, is hereby authorized and required, within One Week after any such Conviction shall have been returned to his Office, to deliver to the Collector of Excise, or other Person or Persons authorized to grant Excise Licences within the District or Place in which such Conviction shall have taken place, setting forth a Copy of such Conviction signed by himself, for which he shall demand or receive no Fee or Reward whatsoever; and if any such Clerk of the Peace or other Person acting as such as aforesaid, shall neglect or omit to deliver such Certificate as aforesaid, he shall for every such Offence forfeit the Sum of Ten Pounds.

Where the Retail Beer Licence shall become void by Conviction as aforesaid, the Retail Spirit Licence shall become void also.

XXIII. And be it further enacted, That where the Licence for the Sale of Beer, Cyder, or Perry by Retail, to be drank or consumed upon the House or Premises of the Person or Persons to whom the same is granted shall become void, and the Person or Persons thereupon disabled in such Manner as before mentioned by this Act, the Licence for the Sale of any Spirits or Foreign Wine, or Sweets or Made Wines, or Mead or Metheglin by Retail, to be drank or consumed upon the House or Premises thereupon granted, shall become null and void also, to all Intents and Purposes; and in such Case if the Person or Persons to whom the same respectively were granted shall sell any Spirits or any Foreign Wine, or any Sweets or Made Wines, or any Mead or Metheglin respectively by Retail, to be drank or consumed upon the House or Premises, after such Conviction as aforesaid shall have taken place in manner before mentioned in this Act, and every such Licence as aforesaid has thereby become void, such Person or Persons shall incur the Penalty for selling Spirits or Foreign Wine, or Sweets or Made Wines, or Mead or Metheglin, to be consumed upon the Premises by Retail without Licence; and in all such Cases, in the Prosecution for the Recovery of such Penalty as aforesaid, such Conviction shall be proved in such and the like Manner as before specified by this Act in a Prosecution under similar Circumstances for the Sale of Beer, Cyder, or Perry by Retail, to be drank or consumed on the House or Premises without Licence.

Upon the Expiration of the Magistrate's Authority to keep a Public House within the Year (no Conviction having taken place) a proportional Part of the Duties on the Excise Licences shall be returned.

XXIV. And whereas the Periods at which Justices of the Peace or Magistrates, or other competent Persons as aforesaid, are in the Practice of granting such Certificates or Authorities as aforesaid, to Persons to keep Common Inns, Alehouses, or Victualling Houses, are various, and at different Times in different Parts of the United Kingdom: And whereas the same do not in any Manner correspond with the Period at which Excise Licences are granted, or for which the same continue in force; and that upon the Expiration of such Certificate or Authority as aforesaid, the Excise Licence to sell Beer, Cyder, or Perry by Retail, to be drank or consumed upon the House or Premises where sold, granted upon such Certificate or Authority as aforesaid expires, and the Excise Licences to sell Spirits, Foreign Wines, Sweets or Made Wines, and Mead or Metheglin by Retail, to be drank or consumed upon the House or Premises which are granted upon such retail Beer Excise Licence do thereupon also expire; be it therefore enacted, That if the Term for which any such Certificate or Authority

Authority as aforesaid is granted shall expire (no Conviction as before mentioned having taken place) at any Time within the First Quarter of the current Year for which such Excise Licences as aforesaid respectively were granted, and no such Certificate or Authority shall be renewed or granted for the succeeding Year, Three-fourth Parts of the Duties thereupon respectively paid by the Person or Persons to whom the same respectively were granted, shall be returned to the Person or Persons then holding such Licences, and carrying on Trade or Business in such House or Premises; and if such Certificate or Authority as aforesaid shall expire as aforesaid, at any Time within the Second Quarter of the current Year for which such Licences as aforesaid respectively were granted, and shall not be renewed or granted for the succeeding Year, One-half Part of the Duties paid thereon respectively shall be returned as aforesaid; and if such Certificate or Authority shall so expire as aforesaid, at any Time within the Third Quarter of the current Year for which such Licences as aforesaid respectively were granted, and shall not be renewed or granted as aforesaid, then One-fourth Part of the Duties paid thereon respectively shall be returned as aforesaid; and the Collector or other Person or Persons to whom the Duty or Duties payable on such Licences respectively was or were paid at the Time of granting the same, shall and are hereby respectively authorized and required to return such Sum or Sums of Money as aforesaid to such Person or Persons as aforesaid, on Application to him or them being thereupon made by such Person or Persons for that Purpose.

Parties licensed, to put up over their Premises their Names and Trades; Penalty for not so doing, or unlicensed Persons doing the same, 20*l.*

XXV. And be it further enacted, That all and every Person or Persons in the United Kingdom, required by any Law or Laws of Excise to make Entry of his, her, or their Premises, in order to exercise or carry on therein any Trade or Business, for which an Excise Licence is required, and who shall have taken out such Licence, shall paint or cause to be painted, or shall place and fix in Letters publicly visible and legible, and at least One Inch long, in and upon his, her, or their entered Premises, his, her, or their Names respectively, at full Length (or where there are Partners or more than One Person engaged in carrying on jointly the same Trade or Business, the Name or Style of the Firm or Partnership), and after such Name or Names, the Word "Licensed," adding thereto the Words necessary to express the Purpose, or Trade or Business for which such Licence has been granted; and such Person or Persons shall cause such Letters to be painted or placed, and fixed in some conspicuous Place on the Outside of the Front of his, her, or their said Premises, over the principal outward Door or Gate, or Entrance Door thereto, and not more than Three Feet from the Top of such outward Door or Gate, or Entrance Door; and if any such Person or Persons as aforesaid shall not paint or place and fix such Letters as aforesaid, or shall not preserve and keep the same so painted, placed, and fixed, or shall not repaint or renew the same as often as Necessity shall require, for the Purpose of keeping the same in good Order and Condition during the Continuance of his, her, or their Licence, he, she, or they shall forfeit for every such Offence

the Sum of Twenty Pounds; and if any Person or Persons not being licensed to exercise or carry on any Trade or Business for which a Licence is required by this Act, shall put or have any such Letters as aforesaid upon his, her, or their Premises, or any Letters importing that he, she, or they does or do exercise or carry on any such Trade or Business, or is or are licensed so to do, all and every such Person or Persons shall for every such Offence forfeit the Sum of Twenty Pounds.

Penalty for not taking out Licences required by this Act.

XXVI. And be it further enacted, That if any Person or Persons shall make or manufacture, deal in, retail, or sell any Goods or Commodities herein-after mentioned, or shall exercise or carry on any Trade or Business herein-after mentioned, for the making or manufacturing, or dealing in, retailing, or selling of which Goods or Commodities, or for the exercising or carrying on of which Trade or Business a Licence is required by this Act, without taking out such Licence as is in that Behalf required, he, she, or they shall for every such Offence respectively forfeit and lose the respective Penalty thereupon imposed, as herein-after follows; (that is to say),

Penalties.

Every Distiller or Maker of Low Wines or Spirits, and every Rectifier or Compounder of Spirits, so offending respectively, shall respectively forfeit and lose Five hundred Pounds:

Every Manufacturer of Tobacco or Snuff, so offending, shall forfeit and lose Two hundred Pounds:

Every Person exercising or carrying on the Trade or Business of an Auctioneer, or selling any Goods or Chattels, Lands, Tenements, or Hereditaments by Auction;—Every Brewer of Table Beer only, for Sale;—Every Brewer of Beer (other than Table Beer only) for Sale;—Every Brewer of Beer for Sale, who shall retail such Beer to be consumed elsewhere than on his, her, or their Premises;—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, her, or their Premises;—Every Maker of Wax or Spermaceti Candles, for Sale;—Every Chandler or Maker of Candles for Sale, other than Wax or Spermaceti Candles;—Every Glass Maker;—Every Tanner;—Every Tawer;—Every Dresser of Hides or Skins in Oil;—Every Currier;—Every Maker of Vellum or Parchment;—Every Maltster, or Maker of Malt;—Every Maker of Paper, Pasteboard, or Scaleboard;—Every Printer, Painter, or Stainer of Paper;—Every Calico Printer, and every Printer, Painter, or Stainer of Linens, Cottons, Stuffs, or Silks;—Every Maker of Soap for Sale;—Every Dealer in Spirits, not being a Retailer thereof;—Every Retailer of Spirits in *Ireland*, being licensed to trade in, vend and sell Coffee, Tea, Cocoa Nuts, Chocolate, or Pepper;—Every Starch Maker for Sale;—Every Maker of Sweets or Made Wines, or of Mead or Metheglin, for Sale;—Every Maker of Vinegar or acetous Acid, for Sale;—Every Dealer in Foreign Wine;—And every Wire Drawer or other Person, who shall draw or cause to be drawn any Gilt or Silver Wire, commonly called Big Wire, so offending respectively;

respectively;—shall respectively forfeit and lose the Sum of One hundred Pounds:

Every Person who shall sell Beer, Cyder, or Perry by Retail, to be drank or consumed in his, her, or their House or Premises;—Every Retailer of Spirits, not being a Retailer of Spirits in *Ireland*, duly licensed to sell Coffee, Tea, Cocoa Nuts, Chocolate, or Pepper;—Every Retailer of Foreign Wine;—Every Retailer of Sweets or Made Wines, or of Mead or Metheglin;—Every Person trading in or selling Coffee, Tea, Cocoa Nuts, Chocolate, or Pepper;—Every Dealer in or Seller of Tobacco or Snuff;—Every Maker of Stills in *Scotland* or *Ireland*;—Every Person in *Scotland* or *Ireland*, not being a Distiller, Rectifier, or Compounder of Spirits, who shall keep or use any Still for the carrying on the Trade of a Chemist, or any other Trade or Business requiring the Use of any Still or Stills, so offending respectively;—shall respectively forfeit and lose the Sum of Fifty Pounds.

The Occupiers of Premises where Goods are retailed without Licence by Persons unknown, shall be deemed to be the Retailers thereof, if privy or consenting thereto.

XXVII. And be it further enacted, That if any Spirits shall be sold or delivered in any Quantity less than Two Gallons, or if any Beer, Wine, Cyder, Perry, Sweets, Mead, or Metheglin, or Vinegar, or any other Goods for the Retail of which a Licence is by this Act required, shall be sold by Retail in any House or Premises, or in any Part of any House or Premises, by any Person or Persons unknown, or who shall not be licensed for that Purpose according to this Act, the Occupier of such House or Premises, or Part of any House or Premises, where such Spirits or other Liquors or Goods shall be so sold as aforesaid, if but one Occupier only, and if more than one then the several Occupiers thereof, being privy or consenting thereto, shall be deemed and taken to be the Retailer or Retailers of such Spirits, or other Liquors or Goods, and as such, shall be subject and liable to the Penalties imposed upon Persons for the Sale of Spirits, or such other Liquors or Goods, by Retail, without Licence.

Penalty on Licensed Persons not producing their Licence on Demand of Officer, 20*l*.

XXVIII. And be it further enacted, That if any Person or Persons licensed to exercise or carry on any Trade or Business, or make or sell any Goods for which an Excise Licence is required, shall not produce and deliver such Licence to be read and examined by any Officer or Officers of Excise, within a reasonable Time after such Officer or Officers shall demand the Production thereof, such Person or Persons shall for each and every such Offence forfeit the Sum of Twenty Pounds.

Informer against an unlicensed Trader, to be paid such Sum as the Commissioners shall direct, not exceeding 10*l*. if the Penalty cannot be recovered.

XXIX. And for the Encouragement of those who shall discover Offences committed against the Laws relating to Excise Laws; be it further enacted, That where any Person or Persons shall be lawfully convicted of any Offence in carrying on any Trade or Business, or making or selling any Goods without Licence, for the carrying on of which Trade or Business, or the making or selling of which Goods a Licence or Licences is or are required by this Act, and the pecuniary Penalty imposed for such Offence shall not be paid and cannot be levied, it shall and may be lawful for the Commissioners of Excise to cause

cause such Reward as they shall think fit, not exceeding Ten Pounds in each Case, to be paid to the several and respective Persons who shall appear to them to be entitled thereto as Informers, out of any Monies in their Hands arising by any Penalties or Forfeitures incurred under the Laws of Excise.

Nothing in this Act contained to prejudice the Universities, the Vintners Companies, or the Borough of St. Albans.

XXX. Provided always, and be it further enacted, That nothing in this Act contained shall in anywise prejudice the Privileges heretofore used and enjoyed by any University in the United Kingdom of *Great Britain* and *Ireland*, or the respective Chancellors or Scholars of the same respectively, or their Successors, or the Master, Wardens, Freemen, and Commonalty of the Vintners of the City of *London*, or other City or Town Corporate, in any Part of the United Kingdom, or the Mayor or Burgesses of the Borough of *Saint Albans*, in the County of *Hertford*, or their Successors, but that they may respectively use and enjoy such Privileges as they have heretofore respectively lawfully used and enjoyed the same.

Former Regulations to be put in force in Execution of this Act, except where repealed or altered by this Act.

XXXI. And be it further enacted, That all Powers, Authorities, Rules, Regulations, Restrictions, Exceptions, Provisions, Clauses, Matters, and Things, which in and by any Act or Acts of Parliament relating to the Revenue of Excise in force in *Great Britain* or *Ireland* respectively on or immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five, are provided, settled, or established for securing, enforcing, managing, raising, levying, collecting, paying, mitigating, or recovering, adjudging, or ascertaining the Excise Duties or Penalties thereby granted or imposed, and for preventing, detecting, and punishing Frauds relating thereto, other than and except in such Cases for which other Penalties, Regulations, or Provisions are made or prescribed by this Act, shall be exercised, practised, applied, used, and put in execution in and for the managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering, and paying the several Duties and Penalties respectively hereby granted or imposed, and for the due Enforcement of all other Matters and Things herein contained, so far the same are not repugnant to or inconsistent therewith, as fully and effectually to all Intents and Purposes, as if all and every the said Powers, Authorities, Rules, Regulations, Restrictions, Exceptions, Provisions, Clauses, Matters, and Things were particularly repeated and again enacted in this present Act.

Penalties and Forfeitures to be recovered and applied as other Excise Penalties, unless otherwise by this Act provided.

XXXII. And be it further enacted, That all Penalties and Forfeitures imposed by this Act, (save and except in such Case where any special Provision is herein made) shall be sued for, levied, recovered, mitigated, and distributed by such Ways, Means, and Methods, and in such Manner, as by any Law or Laws of Excise in force is or shall in that Behalf be directed, provided, and enacted in *Great Britain* and *Ireland* respectively.

Former Regulations which are inconsistent

XXXIII. And be it further enacted, That all Powers, Authorities, Rules, Regulations, Restrictions, Exceptions, Provisions, Clauses, Matters, and Things, provided for or contained in any Act

or

or Acts of Parliament in force relating to the Revenue of Excise in *Great Britain* or *Ireland* respectively, on or immediately before the Fifth Day of *July* One thousand eight hundred and twenty-five, expressly repealed, altered, or re-enacted by this Act, or which are repugnant to, or inconsistent with the several Matters, Clauses, Provisions, and Regulations of this Act, any or either of them, shall, and the same are hereby respectively, from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, declared to be repealed, and shall no longer be put in force or observed in any Part of the United Kingdom.

with this Act declared to be repealed.

XXXIV. Provided always, and be it further enacted, That for and upon the several Excise Licences taken out by any Person or Persons in *Ireland*, in and for the Year One thousand eight hundred and twenty-five, under the Laws of Excise then in force, there shall be raised, levied, collected, and paid, so much only of the Duties payable thereon as shall be equal and correspondent to the several Sums of Money made payable by this Act upon such Licences, from and after the Fifth Day of *July* One thousand eight hundred and twenty-five, so far as the same can be computed, adjusted, and ascertained; and that it shall and may be lawful for the Commissioners and several Collectors of Excise, and they are hereby authorized and required to repay out of any Money in their Hands arising from Duties of Excise, to all and every Person and Persons who have taken out any Excise Licence in *Ireland*, in and for the Year One thousand eight hundred and twenty-five, and paid the Duty thereon payable by the Laws then in force, so much as may be the computed, adjusted, and ascertained Excess of the Duties so paid over and above the Rate of Duty on such Licence made payable by this Act from and after the Fifth Day of *July* One thousand eight hundred and twenty-five, upon the Application of such Person and Persons to such Commissioners, or the Collectors of Excise for the same.

Irish Licences of 1825 to be charged and paid according to the Rates imposed by this Act.

XXXV. Provided always, and be it enacted, That nothing in this Act contained shall extend or be deemed or construed to extend to repeal the Excise Duties on Licences for selling or making Gold or Silver Plate in *Ireland*, or on Licences for exercising the Trade or Calling of a Hawker, Pedlar, Petty Chapman, or other trading Person going from Place to Place in *Ireland*; or on Licences to travelling Tinkers or Persons hawking about Tea for Sale in *Ireland*; or on Licences for Servants or other Persons employed in carrying Goods of any such Hawker or Pedlar; or on Horses or other Beasts bearing or drawing Burthen, which such Person shall so travel with in *Ireland*; nor to repeal the Duties on Excise Licences to Persons letting Horses to hire, for the Purpose of travelling Post in *Ireland*; or on Excise Licences to Persons trading in, vending or selling Gold and Silver Plate in *Great Britain*; any thing herein-before contained to the contrary notwithstanding.

Duties on Licences for selling Plate, and on Hawkers, &c. not repealed by this Act.

XXXVI. And be it further enacted, That this Act shall commence and take effect from and immediately after the Fifth Day of *July* One thousand eight hundred and twenty-five.

Commencement of this Act.

This Act may be altered in the present Session.

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

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