ANNO QUINQUAGESIMO OCTAVO

GEORGII III. REGIS.

****

C A P. LVII.

An Act to amend an Act of the Fifty-fifth Year of His present Majesty, for granting Duties of Excise in *Ireland* upon certain Licences, and for securing the Payment of such Duties and the regulating the issuing of such Licences. [1st *June* 1818.]

WHEREAS in and by an Act made in the Fifty-fifth Year of His present Majesty's Reign, intituled *An Act to grant certain* 55 G. 3. c. 19.
Duties of Excise upon Licences for the Sale of Spirituous and other Liquors by Retail, and upon Licences to Persons dealing in Exciseable Commodities in Ireland, *in lieu of the Stamp Duties payable upon such Licences, and to secure the Payment of such Excise Duties, and to regulate the issuing of such Licences, and to discourage the immoderate Use of Spirituous Liquors in* Ireland, the several Acts therein recited for regulating amongst other Things Licences for the Sale of Spirituous and other Liquors by Retail in *Ireland* are repealed, save as therein mentioned, and also save and except such Clauses, Regulations, and Provisions in the said several Acts or any of them as were in force immediately before the passing of the said recited Act of the Fifty-fifth Year aforesaid, in any way relating to or concerning Persons licensed in *Ireland* as Grocers, with respect to their having or obtaining Licences to sell Spirituous or other Liquors by Retail, all which last-mentioned Clauses, Regulations, and Provisions are, by the said recited Act of the Fifty-fifth Year aforesaid, directed to be and continue in force as to such Grocers, and to be applied to such Grocers, with respect to the Duties and Regulations in the said recited Act contained, as if the same were repeated and re-enacted in the said Act: And whereas by One of the said Acts in force in *Ireland* at the Time of the passing of the said Act of the Fifty-fifth Year aforesaid, that is to say, by an Act made in the Forty-fifth Year of His present Majesty's Reign, intituled *An Act for regulating Licences for the Sale of Spirituous Liquors,* 45 G. 3. c. 50.
Wine, Beer, Ale, and Cyder, by Retail, and for discouraging the immoderate Use of Spirituous Liquors in Ireland, it is amongst other Things enacted, that no Person exercising by himself, or any Person for his Use or Benefit, the Trade or Business of a Grocer, or who shall be licensed as a Grocer, or in whose House, or in any Building occupied by him or her, or any

Houſe or Building adjoining thereto, and which ſhall communicate with ſuch Houſe or Building, the Trade or Buſineſs of a Grocer ſhall be carried on, ſhall be capable of receiving a Licence to ſell Spirituous Liquors, Wine, Beer, Ale, or Cyder by Retail: And whereas by one other of the ſaid Acts in force in *Ireland* at the Time of the paſſing of the ſaid Act of the Fifty-fifth Year, that is to ſay, by an Act made in the Forty-ſeventh Year of His Majeſty's Reign, intituled *An Act to make further Regulations with reſpect to Licences for the Sale of Spirituous and other Liquors by Retail in* Ireland, it is amongſt other Things enacted and provided, that any Grocer, or Perſon exerciſing the Trade or Buſineſs of a Grocer, who ſhall be licenſed as a Grocer in any Place where the Duty to be paid for a Licence to ſell Spirituous or other Liquors by Retail ſhall not be leſs than Twenty-two Pounds, ſhould be capable of being licenſed in ſuch Place to retail Spirituous Liquors, Wine, Beer, Ale, Porter, Cyder or Perry, or Metheglin or Mead; provided that it ſhould not be lawful for ſuch Grocer or Perſon aforeſaid, having a Licence for retailing Spirituous or other Liquors, to ſell any Spirituous Liquors in any Quantity leſs than Two reputed Quarts, nor to ſell any Spirituous Liquors, Wine, Beer, Ale or Porter, Cyder or Perry, Metheglin or Mead, to be conſumed in the Houſe, Outhouſe, Building, Hut, Tent, or Place whatever, occupied by ſuch Grocer or Perſon aforeſaid: And whereas by one other of the ſaid Acts in force in *Ireland* at the Time of the paſſing of the ſaid Act of the Fifty-fifth Year aforeſaid, that is to ſay, by an Act made in the Fifty-third Year of His Majeſty's Reign, intituled *An Act to amend the ſeveral Acts for regulating Licences for the Sale of Spirituous Liquors, Wine, Beer, Ale, and Cyder by Retail in* Ireland, it is amongſt other Things enacted, that whenever any ſuch Licence to retail Spirituous Liquors ſhould be required by ſuch Grocer or other Perſon, it ſhould be lawful to grant ſuch Licence to ſuch Grocer, in Places where the Duty on ſuch Licences is Forty Pounds, upon Payment by ſuch Grocer or Perſon of the Sum of Thirty Pounds only; and in Places where the Duty on ſuch Licences is Thirty-three Pounds, upon Payment by ſuch Grocer or other Perſon of the Sum of Twenty-five Pounds only; and in Places where the Duty on ſuch Licences is Twenty-two Pounds, upon Payment by ſuch Grocer or other Perſon of the Sum of Seventeen Pounds only: And whereas it is expedient that the ſaid Regulations and Proviſions in the ſaid recited Acts of the Forty-fifth, Forty-ſeventh, and Fifty-third Years, relating to Grocers, ſhould be repealed; 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 *January* One thouſand eight hundred and nineteen, the ſaid herein-before recited Regulations and Proviſions in the ſaid recited Acts of the Forty-fifth, Forty-ſeventh, and Fifty-third Years aforeſaid, ſhall be and the ſame are hereby repealed.

47 G. 3. Seſſ. 2. c. 12.

53 G. 3. c. 137.

From Jan. 5, 1819, the Proviſions in recited Acts of 45 G. 3. c. 50. 47 G. 3. Seſſ. 2. c. 12. and 53 G. 3. c. 137. relating to Grocers, repealed.

Licenſed Grocers capable of being licenſed to ſell Spirits by Retail, but not to be conſumed in their Houſes.

II. And be it further enacted, That from and after the paſſing of this Act, any Grocer, or Perſon who ſhall be licenſed as a Grocer, ſhall be capable of being licenſed in any Place in *Ireland* to ſell Spirituous and other Liquors by Retail; and that it ſhall and may be lawful for every ſuch Grocer ſo licenſed, who ſhall pay the full Rate or Amount of Duty payable by any Perſon on ſuch Licence for ſelling Spirituous or other Liquors by Retail, under the ſaid recited Act of the Fifty-fifth Year aforeſaid, to ſell Spirituous Liquors in any Quantity leſs than Two reputed Quarts, any Thing in any Act or Acts to the contrary notwithſtanding: Provided always, that it ſhall not be lawful for any ſuch Grocer ſo licenſed,

nor ſhall any ſuch Licence authorize any ſuch Grocer, to ſell any Spirituous Liquors, Wine, Beer, Ale or Porter, Cyder or Perry, Metheglin or Mead, to be conſumed in any Houſe, Outhouſe, Building, Hut, Tent, or Place whatever, occupied by ſuch Grocer; and if any ſuch licenſed Grocer ſhall ſell any ſuch Spirituous Liquors, Wine, Beer, Ale or Porter, Cyder or Perry, Metheglin or Mead, to be conſumed in any Houſe, Outhouſe, or Building, Hut, Tent, or Place whatever, occupied by ſuch Grocer, contrary to this Act, ſuch Grocer ſhall for every ſuch Offence forfeit and pay the Sum of Ten Pounds. Penalty, 20*l.*

III. And be it further enacted, That from and after the paſſing of this Act it ſhall not be lawful for any Grocer to be licenſed to ſell Spirituous or other Liquors by Retail, upon Payment of any leſs Duty than is payable under the Schedule to the ſaid recited Act of the Fifty-fifth Year aforeſaid annexed, upon Licences to ſell Spirituous and other Liquors by Retail in the Place for which ſuch Licence ſhall be granted: Provided always, that if any Grocer who ſhall have any Licence to ſell Spirituous Liquors by Retail in force at the Time of the paſſing of this Act, and who, under the Proviſions of the ſaid recited Acts hereby repealed, or any of them, ſhall have paid, on the taking out of ſuch Licence, any Sum of Money leſs than the full Duty ſpecified in the ſaid Schedule, ſhall, at any Time after the paſſing of this Act, pay ſuch additional Sum as ſhall make the whole Duty paid by ſuch Perſon amount to the full Duty payable on ſuch Licence under the ſaid recited Act of the Fifty-fifth Year aforeſaid, and the Schedule thereto annexed, together with the further Sum of One Shilling in the Pound on the Amount of ſuch additional Sum, every ſuch Grocer who ſhall make ſuch Payment, but not otherwiſe, ſhall be authorized, during the Time ſuch Licence ſhall continue in force, to ſell Spirituous Liquors in any Quantity leſs than Two reputed Quarts, any Thing in any Act or Acts to the contrary notwithſtanding; and if any Grocer ſo having any Licence for the retailing of Spirituous Liquors in force at the Time of the paſſing of this Act, but who ſhall not pay ſuch further Duty or Sum aforeſaid, ſhall ſell any Spirituous Liquors in any leſs Quantity than Two reputed Quarts, every ſuch Grocer ſhall for every ſuch Offence forfeit the Sum of Ten Pounds.

Duty not to be leſs than what is payable under the Schedule of recited Act 55 G. 3. c. 19.

Grocers having Licences ſhall pay ſuch additional Sum as may be neceſſary to make up the whole Duty payable under ſuch Schedule, &c.

IV. And be it further enacted, That it ſhall and may be lawful for any Officer of Exciſe to enter in the Day-time into any Houſe, Shop, Storehouſe, Workhouſe, Manufactory, or other Place, of any Perſon or Perſons who ſhall deal in, retail, make, ſell, or keep, or expoſe for Sale, any of the reſpective Articles or Things, or exerciſe or carry on any Trade, Occupation, or Calling, for the exerciſing or carrying on of which a Licence is by Law required, and to demand the View of the proper Licence to ſuch Perſon; and if a proper Licence in force ſhall not be produced, ſuch Officer ſhall report the ſame to the Collector of Exciſe of the Diſtrict, or other Officer in Charge of the Collection of ſuch Diſtrict; and thereupon, and if ſuch Perſon ſhall not have applied for and obtained ſuch Licence when ſuch Demand ſhall have been made, it ſhall and may be lawful to and for ſuch Collector or other Officer ſo in Charge as aforeſaid, to iſſue his Warrant under his Hand and Seal to empower any Perſon or Perſons to take and diſtrain all Goods and Chattels found in ſuch Houſe, Shop, Storehouſe, Workhouſe, Manufactory, or other Place belonging to ſuch Perſon, and to cauſe the ſame to be ſold by Public Auction, giving Six Days previous Notice thereof, (unleſs the ſame ſhall be redeemed before ſuch Sale ſhall have taken place, by Payment as herein-after mentioned,

Exciſe Officer may enter Premiſes, and demand a View of Licence.

Goods may be diſtrained for Amount of Licence Duty, &c.

tioned, ſave as to the Coſts of the Sale; and if after Payment of the full Amount of the Duty payable on ſuch Licence, together with the Sum of One Shilling in the Pound thereon, and the Coſts and Expences of ſuch taking, diſtraining, and Sale thereof, there ſhall be any Surplus of the Produce ariſing from the Sale thereof, ſuch Surplus ſhall be forthwith tendered and paid to ſuch Perſon or his Repreſentatives, and thereupon the Collector or other Officer aforeſaid ſhall, if the Party againſt whom ſuch Warrant ſhall have been iſſued, deſire the ſame, and ſhall be duly entitled thereto, grant him a Licence for carrying on ſuch Trade without further Requeſt.

This Act not to affect any other, except where hereby altered.

V. And be it further enacted, That nothing in this Act contained ſhall extend or be conſtrued to extend in any Manner to repeal or affect any of the Clauſes, Authorities, Rules, Regulations, Proviſions, Matters, or Things contained in any Act or Acts of Parliament in force at the Time of the Commencement of this Act, relating to or in reſpect of any Licences granted under the Authority of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, except where the ſame is or are expreſsly repealed by this Act; and that, except as aforeſaid, all ſuch Clauſes, Authorities, Rules, Regulations, Proviſions, Matters, and Things ſhall be and remain in full Force and Effect, to all Intents and Purpoſes, as if this Act had not been made, and ſhall be applied in the Execution of this Act as fully and effectually as if the ſame were repeated and re-enacted in this Act, and that the ſaid Acts and this Act ſhall be conſtrued together as one Act, ſo far as the ſame are compatible and conſiſtent with each other.

Recovery and Application of Penalties.

VI. And be it further enacted, That all and every the Fines, Penalties, and Forfeitures inflicted by this Act, ſhall be paid and recovered in *Britiſh* Currency, and ſhall and may be ſued for and recovered, levied and applied, in ſuch Manner and Form, and by ſuch Ways and Means, and with ſuch Powers and Authorities, as are preſcribed, directed, and appointed in and by an Act of Parliament made in *Ireland*, in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, intituled *An Act for the ſettling of the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*, or in and by an Act made in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled *An Act to provide for the better Execution of the ſeveral Acts relating to the Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe, and Taxes, in* Ireland, or in and by any other Act or Acts in force in *Ireland* relating to His Majeſty's Revenue of Exciſe, as fully and effectually, to all Intents and Purpoſes, as if the ſame were particularly mentioned and expreſſed and re-enacted in this Act, with like Remedy of Appeal to and for the Party or Parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid Acts, or any Act or Acts in force in *Ireland* relating to His Majeſty's Revenue of Exciſe, is provided.

Iriſh Act, 14 & 15 C. 2.

46 G. 3. c. 106.

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