ANNO UNDECIMO & DUODECIMO

VICTORIÆ REGINÆ.

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C A P. CXXI.

An Act to alter the Laws and Regulations of Excise respecting the Survey of Dealers in and Retailers of Spirits, and respecting the Sale and Removal of Spirits by Permit from the Stock of such Traders; and respecting the Distribution of Penalties and Forfeitures recovered under the Laws of Excise. [4th *September* 1848.]

WHEREAS an Act was passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to repeal the Duties payable in respect of* 6 G. 4. c. 80. *Spirits distilled in* England, *and of Licences for distilling, rectifying, or compounding such Spirits, and for the Sale of Spirits, and to impose other Duties in lieu thereof; and to provide other Regulations for the Collection of the said Duties, and for the Sale of Spirits, and for the warehousing of such Spirits, without Payment of Duty, for Exportation;* in which Act are contained several Enactments, Regulations, Provisions, Penalties, and Forfeitures respecting Dealers in and Retailers of Spirits, and the same are directed to extend and be applied to *Scotland* and *Ireland* by an Act passed in the Ninth Year

9 G. 4. c. 45. of the Reign of His said Majesty, intituled *An Act to amend and to make perpetual, and to extend to the whole of the United Kingdom, certain Provisions contained in several Acts for regulating the Rectification, compounding, dealing in, or retailing of Spirits, and for preventing private Distillation, in* Scotland; *and to provide for the Payment of the Duty on Malt used in making of Spirits from Malt only:* And whereas it is expedient to repeal all such Enactments, Regulations, Provisions, Penalties, and Forfeitures, and to substitute other Regulations in lieu thereof: Be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Commencement of this Act all the Enactments, Regulations, Provisions, Penalties, and Forfeitures contained in the said Act of the Sixth Year of the Reign aforesaid which are in force in respect of or in relation to Dealers in and Retailers of Spirits, and which are directed to extend and be applied to, and to be established, observed, executed, and put in force in and throughout *Scotland* and *Ireland* respectively, and in and throughout the United Kingdom of *Great Britain* and *Ireland*, by the said Act of the Ninth Year of the Reign aforesaid, and all other Enactments, Regulations, Provisions, Penalties, and Forfeitures respecting Dealers in and Retailers of Spirits in any other Act or Acts of Parliament relating to the Revenue of Excise which are provided for by this Act, or which are repugnant to or inconsistent with any of the Provisions of this Act, shall be and the same are hereby repealed, save and except as to any Fine, Penalty, or Forfeiture incurred under the said Acts or any of them by any such Dealer in or Retailer of Spirits before the passing of this Act, which Fine, Penalty, and Forfeiture may be recovered, enforced, and applied in the same Manner, and by the same Ways, Means, Powers, and Authorities, as if this Act had not been passed.

So much of recited Acts as relate to Dealers in and Retailers of Spirits, and all other Acts repugnant hereto, repealed.

II. Provided always, and be it enacted, That nothing in this Act contained shall extend or be deemed or construed to extend to affect any Excise Licence required to be taken out by any Dealer in or Retailer of Spirits in any Part of the United Kingdom, or any Duties of Excise in such respect (except so far as the same are otherwise specially provided for by this Act), or the Enactments, Regulations, Provisions, Pains, Penalties, and Forfeitures in force in respect of any such Licence, or in respect of any Certificate, to keep a common Inn, Alehouse, or Victualling House, or any other Certificate, Notice, or Authority required to be produced before an Excise Licence can be obtained for the Sale of Spirits by Retail to be drunk or consumed in or upon the House or Premises where sold, or in respect of the Sale of Spirits, or the carrying on of the Business of a Retailer of Spirits, so far as the same is made subject to certain Laws, Regulations, and Provisions of Police, or the Enactments, Regulations, Provisions, Pains, Penalties, or Forfeitures under or by virtue of which any Dealer in or Retailer of Spirits is required not to receive or knowingly suffer to be received into his Stock, Custody, or Possession, or to suffer any Person for him, or for his Use, or on his Account, to receive, any Spirits without the same being accompanied

Act not to affect former Provisions respecting Licences or Certificates or Regulations of Police respecting Retailers of Spirits, or the Removal of Spirits by Permit from the Distiller or Rectifier, or between the Three Parts of the United Kingdom.

accompanied by a true and lawful Permit, so far as relates to the receiving of Spirits by such Dealers or Retailers from the Stock, Custody, or Possession of the Distiller or Rectifier thereof, or from any other Person not being a licensed Dealer in or Retailer of Spirits sending out such Spirits with a true and lawful Certificate as after mentioned, or from a public Sale of Spirits condemned and sold under the Direction of the Commissioners of Excise or Customs, or the Enactments, Regulations, Provisions, Pains, Penalties, and Forfeitures under which Spirits made in *England*, *Scotland*, and *Ireland* respectively may be shipped or carried, conveyed or removed, from *England* to *Scotland* or *Ireland*, or from *Scotland* to *England* or *Ireland*, or from *Ireland* to *England* or *Scotland*; all which Enactments, Regulations, Provisions, Pains, Penalties, and Forfeitures shall be and remain in full Force and Effect to all Intents and Purposes.

Entry to be made of Premises.

III. And be it enacted, That every Dealer in or Retailer of Spirits shall make a true and particular Entry in Writing, to be signed by such Dealer or Retailer, of every Building, Room, or other Place intended to be used by him in or for the keeping of Spirits, and of every Vessel or Utensil, and of all standing or fixed Casks used or intended to be used by him in or for the keeping of any Spirits; and every such Entry shall be made by delivering the same to the proper Officer of Excise; and every such Building, Room, Place, Vessel, Utensil, and Cask shall be distinguished by a particular Letter or Number, and shall be described in such Entry by a corresponding Letter or Number; and every such Building, Room, and Place shall be open to the Entry and Inspection of any Officer of Excise, as directed by an Act of the Seventh and Eighth Years of the Reign of His said Majesty, intituled *An Act to consolidate and amend the Laws relating to the Collection and Management of the Revenue of Excise throughout* Great Britain *and* Ireland, and by an Act of the Fourth and Fifth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to amend the Laws relating to the Collection and Management of the Revenue of Excise*; and every Dealer in and Retailer of Spirits shall be subject to the Pains, Penalties, and Forfeitures imposed by the said recited Acts, and by an Act passed in the Fourth Year of the Reign of Her present Majesty, intituled *An Act to alter and amend certain Laws relating to the Collection and Management of the Duties of Excise*, for every Default in observing any of the Particulars aforesaid; and the said Pains, Penalties, and Forfeitures, and all Enactments, Regulations, Provisions, Matters, and Things, in the said recited Acts, or any of them, so far as the same are applicable to this Act, shall be applied to the several Enactments, Regulations, Provisions, Matters, and Things contained in this Act as fully and effectually as if the same had been repeated and re-enacted in this Act.

7 & 8 G. 4. c. 53.

4 & 5 W. 4. c. 51.

4 & 5 Vict. c. 20.

Fixed Casks used by Dealers or Retailers of Spirits in Stock to

IV. And for enabling the Officers of Excise the more readily to take account of Dealers and Retailers Stocks of Spirits as in this Act after mentioned, be it enacted, That upon every standing or fixed Cask used by any Dealer in or Retailer of Spirits for holding

or

have the Contents painted, cut, or branded thereon, under the Penalty of 50*l.*

or keeping any Spirits in stock, its full Measure in Gallons, or the Quantity of Liquor it is capable of containing, shall be legibly painted, cut, or branded on some conspicuous Part thereof, upon pain that the Dealer or Retailer in whose Custody or Possession any Cask so used is found, not having such full Measure thereof painted, cut, or branded thereon as aforesaid, shall forfeit and lose the Sum of Fifty Pounds for every such Default as aforesaid.

Dealers and Retailers to mark the true Strength and Quantity of compounded Spirits on the Casks.

V. And be it enacted, That in all Cases where the Strength of any Part of the Stock of Spirits of any Dealer in or Retailer of Spirits, by being mixed or compounded with any Sugar, Syrup, Seeds, Fruit, or any other Ingredients or Materials, cannot be ascertained by *Sykes'* Hydrometer, every such Dealer or Retailer shall, immediately on being required so to do by any Officer of Excise, cause the true Quantity and Degree of Strength of such Spirits to be legibly marked on the Outside of the Cask or Casks or Vessel or Vessels containing the same respectively; and if the Quantity and Strength of any such Spirits is found to be untruly marked as aforesaid, or if any such Dealer or Retailer, upon being required by any Officer of Excise, refuses or neglects immediately to mark the Quantity and Strength of such Spirits as aforesaid, all such Spirits, Syrup, Seeds, Fruit, and other Ingredients, together with the Casks and Vessels containing the same, shall be forfeited, and every such Dealer or Retailer shall for every such Offence incur the Penalty of Fifty Pounds: Provided always, that no such Penalty or Forfeiture shall be incurred by any Dealer or Retailer who marks on any such Cask of Compounds as the Strength of the Spirits therein contained the Strength expressed in the Permit or Certificate with which the same were received by such Dealer or Retailer into his Stock, no Alteration having been since made therein.

True Content to be cut, branded, or painted on movable Casks, under pain of Forfeiture.

VI. And be it enacted, That every Dealer in or Retailer of Spirits shall cause to be legibly cut, branded, or painted on the Outside of both of the Heads or Ends of each rolling or movable Cask used by him for keeping or delivering out Spirits, and shall at all Times keep thereon so cut, branded, or painted, the full and true Number of Gallons which every such Cask is capable of containing; and every such Cask which is found containing Spirits without the full and true Number of Gallons which the same is capable of containing being so cut, branded, or painted thereon, together with the Spirits contained therein, shall be forfeited.

Penalty on Retailer not licensed as a Dealer sending out Spirits to a Rectifier, and on Dealer not licensed as Retailer selling less than Two Gallons.

VII. And be it enacted, That every Retailer of Spirits, not being entered and licensed also as a Dealer in Spirits, who sells, sends out, or delivers any Spirits to any Rectifier or Compounder of or Dealer in or Retailer of Spirits, shall incur the Penalty of Fifty Pounds; and every Dealer in Spirits, not being entered and licensed also as a Retailer of Spirits, who sells, sends out, or delivers any Spirits in a less Quantity than Two Gallons of Spirits of the same Denomination at a Time to the same Person, shall incur the like Penalty: Provided always, that no such Penalty shall be incurred for or in respect of any Foreign or Colonial Spirits so sold whilst the same

same remain in the proper Warehouse of the Customs in which the same have been deposited on the due Importation thereof.

Retailer not to be concerned in any Distillery, &c. within Two Miles of his Premises, and no Person to be licensed as a Retailer in any Place having a private Communication with a Distillery, &c.

VIII. And be it enacted, That no Retailer of Spirits shall be a Distiller, Rectifier, or Compounder of Spirits, or be in any Manner interested or concerned in the Trade or Business of a Distiller, Rectifier, or Compounder of Spirits, at any Premises within Two Miles of the Place at which he is entered or licensed to carry on the Business of a Retailer of Spirits; and no Person shall be licensed as a Retailer of Spirits in any House or Premises having any Communication or Way internally or through any inclosed or private Yard, Field, Passage, or private Road or Place with any House or Premises entered or used by any Distiller or Rectifier of Spirits; and if any such Retailer of Spirits is a Distiller, Rectifier, or Compounder of Spirits, or is in any Manner interested or concerned in such Trade or Business contrary to this Act, and if any Person is licensed as a Retailer of Spirits in any House or Premises contrary to this Act, he shall for every such Offence incur the Penalty of Two hundred Pounds.

Licensed Dealers in Spirits may take out an additional Licence to retail Foreign Liqueurs. 6 G. 4. c. 81.

IX. And be it enacted, That from and after the Commencement of this Act any Person duly licensed as a Dealer in Spirits under an Act of the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to repeal several Duties payable on Excise Licences in* Great Britain *and* Ireland, *and to impose other Duties in lieu thereof, and to amend the Laws for granting Excise Licences*, may take out an additional Licence authorizing such Person to sell by Retail any Quantity (the same not being less than One reputed Quart Bottle, or in the Bottles in which the same may have been imported) of Foreign Liqueurs, not to be drunk or consumed upon the Premises.

Duty on additional Licence to be 2*l.* 2*s.*, to be under the Excise.

X. And be it enacted, That for every such additional Licence there shall be paid an annual Duty of Excise of Two Pounds Two Shillings, which said Duty shall be under the Collection and Management of the Commissioners of Excise, and shall be raised, recovered, paid, and accounted for in the same Manner, and under the same Enactments, Provisions, Pains, Penalties, and Forfeitures, as other Licence Duties under the Collection and Management of the Commissioners of Excise are raised, recovered, paid, and accounted for.

Licence to be in such Form as the Commissioners of Excise direct, and to be granted by the Officers of Excise.

XI. And be it enacted, That every such Licence shall be in such Form and shall contain such Particulars as the Commissioners of Excise may direct, and shall be signed, granted, and issued by the proper Officers of Excise duly authorized to grant Licences; and every such Licence shall continue in force from the Day of the Date thereof until the Fifth Day of *July* following, on which Day every such Licence shall expire, and shall be renewed if the same Business is carried on; and all the Enactments, Provisions, Pains, Penalties, and Forfeitures contained in the said recited Act of the Sixth Year of the Reign aforesaid shall apply to and be in force in respect of the said additional Licence in the same Manner as if the same had been one of the Licences originally included in that Act.

Every Dealer and Retailer to provide a Book for entering therein the Particulars of Spirits received and sent out by him.

XII. And be it enacted, That every Dealer in or Retailer of Spirits shall provide himself with a Book prepared according to a Pattern to be given to him on his Application for it to the proper Officer of Excise in whose Division or Ride the Premises of such Dealer or Retailer are situated; and every such Dealer or Retailer shall, on the same Day on which he receives any Spirits into his Stock, Custody, or Possession, or at such Time on that Day as he is requested to do so by any Officer of Excise authorized to take an Account of his Stock, write and enter in such Book, and in the proper Columns prepared for such Purposes respectively, the Date when, and the Christian and Surname of the Person or the Name of the Firm from whom, and of what Place, such Spirits were received, the Number of Gallons, and the Kind or Quality of such Spirits, and the Strength thereof; and every such Dealer or Retailer shall also, on the same Day on which he sends out of his Stock, Custody, or Possession any Spirits in a Quantity requiring a Certificate as after mentioned, or at such Time afterwards as aforesaid, write and enter in like Manner in the said Book the Day when sent, and the Christian and Surname of the Person or the Name of the Firm, and of what Place, to whom such Spirits are sent, the Number of Gallons, and the Kind or Quality of such Spirits, and the Strength thereof; and every such Book shall at all Times be kept in some public and open Place of the entered Premises of such Dealer in or Retailer of Spirits for the Inspection of such Officers of Excise as aforesaid, and every such Officer of Excise may examine such Book, and take any Extract therefrom; and every such Book, after it has been filled up as aforesaid, shall be preserved by the Dealer or Retailer by whom the same has been filled up for a Period of not less than Twelve Months, and during such Time shall be produced by such Dealer or Retailer to every such Officer of Excise demanding the same; and if any Dealer in or Retailer of Spirits refuses or neglects to provide any such Book, or to make or cause to be made due Entries therein as aforesaid, according to the true Intent and Meaning of this Act, or fraudulently cancels, alters, obliterates, or destroys any Part of such Book or any Entry therein, or makes any false Entry therein, or hinders or obstructs any such Officer of Excise from or in examining such Book, or making any Minute therein, or taking any Extract therefrom, or if any such Book is not preserved or is not produced by such Dealer or Retailer as herein-before directed, every such Dealer or Retailer shall for every such Offence incur the Penalty of One hundred Pounds.

All Spirits sold by Dealers to be accompanied by a Certificate, and so also by Retailers when the Quantity exceeds One Gallon.

XIII. And be it enacted, That a Certificate Book, prepared with proper printed Forms for such Purposes as herein-after mentioned, shall be delivered by the proper Officer of Excise to every Dealer in and to every Retailer of Spirits who requests the same, in Writing, of such Officer; and every such Dealer or Retailer, on Receipt of such Book, shall acknowledge the same in Writing, under such Request as aforesaid, or as the Commissioners of Excise may direct; and no Spirits whatever shall be sold, sent out, or delivered from the Stock, Custody, or Possession of any Dealer in Spirits, and no Spirits exceeding the Quantity of One Gallon of Spirits of the same Denomination

mination at a Time, for the same Person, shall be sold, sent out, or delivered from the Stock, Custody, or Possession of any Retailer of Spirits, without a Certificate filled up, and cut out progressively from the printed Forms contained in such Book, and signed by the Dealer or Retailer selling, sending out, or delivering such Spirits, or by some Person on his Behalf, with the Addition to his Signature of his Occupation (whether Dealer or Retailer), certifying the Person from whom, the Place from whence, the Day and Hour of the Day when sent out or delivered, the Number of Casks or other Packages in which such Spirits are sent out, the Number of Gallons and Kind or Quality and Strength of such Spirits, the Christian and Surname of the Person or the Name of the Firm to whom sold, and the Place to which, and the Conveyance by which, the same are to be sent; and every such Dealer or Retailer, before such Certificate is cut from its Counterpart, shall make a corresponding Entry in such Counterpart of the same Particulars as are stated in the Certificate, and every such Certificate shall accompany such Spirits on the Removal thereof, and shall be delivered to the Person to whom such Spirits are sold, sent out, or delivered; and every Dealer in or Retailer of Spirits shall keep the said Certificate Book in some public and open Part of his entered Premises for the Inspection of the Officers of Excise; and when such Certificate Book is completely used by filling up the same as aforesaid, or when demanded by the proper Officer, every such Dealer or Retailer shall return the same to the proper Officer of Excise, who shall give a Receipt for the same, and, if requested as aforesaid, shall thereupon deliver to him a new Certificate Book, to be acknowledged and kept by him as aforesaid; and every Dealer in Spirits who sells, sends out, or delivers any Spirits without such Certificate as aforesaid, and every Retailer of Spirits who sells or sends out any Spirits exceeding the Quantity of One Gallon of Spirits of the same Denomination at a Time, for the same Person, without such Certificate as aforesaid, and every Dealer in or Retailer of Spirits who does not make a corresponding Entry in the Counterpart of such Certificate as aforesaid, or who does not keep or return such Book as aforesaid, or who hinders or obstructs any Officer of Excise in examining such Book, or making any Minute therein or Extract therefrom, or who fraudulently cancels, alters, obliterates, or destroys any Part of such Book, or any Entry therein, or who makes any false Entry therein, shall for every such Offence incur the Penalty of One hundred Pounds, and all Spirits sent out or delivered as aforesaid without such Certificate shall be forfeited: Provided always, that no such Penalty or Forfeiture shall be incurred for or by reason of the Strength of the Spirits not agreeing with the Certificate accompanying the same, if the Strength of the Spirits is not more than One *per Centum* above or Two *per Centum* below the Strength of the Spirits expressed in such Certificate.

Proviso that Dealers in Spirits under additional Licence may send out in Liqueurs

XIV. Provided always, and be it enacted, That nothing in this Act contained shall be deemed or construed to require any licensed Dealer in Spirits taking out such additional Licence to retail Foreign Liqueurs as in this Act mentioned to send out or deliver such Foreign

Quantities not exceeding One Gallon without Certificate.

Liqueurs with such Certificate as aforesaid, if the Quantity of Foreign Liqueurs so sent out does not at any one Time exceed the Quantity of One Gallon, and such Liqueurs are not sent to the Stock of any Dealer in or Retailer of Spirits.

Penalty for using Certificate for any Purpose other than the due Removal of Spirits.

XV. And be it enacted, That if any Dealer in or Retailer of Spirits fills up and cuts out from any Certificate Book delivered to him as aforesaid any Certificate as for the Removal of Spirits from his own Stock, and sells, lends, delivers, employs, or makes use of such Certificate, or causes or suffers such Certificate to be sold, lent, delivered, employed, or made use of, for any other Purpose whatsoever than to accompany the actual Removal and Delivery of such Spirits as are therein expressed, or sells, lends, or delivers any Certificate cut out from such Book as aforesaid, but not filled up, to any Person whatever, or if any Dealer in or Retailer of Spirits, or any other Person, buys, borrows, or receives any Certificate, whether filled up or not, and uses the same, so that any Account of Spirits kept or checked by any Officer of Excise, or any Examination of Spirits by any Officer authorized to demand the Production of the Certificate accompanying such Spirits, is or may be frustrated and evaded, then and in every such Case every such Dealer or Retailer or other Person so offending shall for every such Offence forfeit the Sum of Five hundred Pounds; and every Person having any Licence to deal in, retail, or sell Spirits shall, upon being convicted of any such Offence as aforesaid, forfeit every such Licence, and no new Excise Licence shall be granted to such Person so convicted for the Remainder of the current Year of any Licence so forfeited.

No Dealer or Retailer to receive any Spirits without Permit or Certificate, and the same to be cancelled on Receipt thereof.

XVI. And be it enacted, That no Dealer in or Retailer of Spirits shall receive any Spirits which are not accompanied by a true and lawful Permit or Certificate as the same are respectively by this Act or by any other Act or Acts of Parliament required; and immediately on receiving any such Permit or Certificate every such Dealer or Retailer shall cancel the same by writing in large Letters in Ink across such Permit or Certificate, or in the Space prepared for that Purpose, the Word "Received," and the Day and Hour when received, or shall otherwise permanently cancel such Permit or Certificate by Lines drawn in Ink across the same, so as to prevent its being again used for the Removal of Spirits; and every Dealer in or Retailer of Spirits who receives any Spirits without the same being accompanied by a true and lawful Permit or Certificate as by this Act or any other Act or Acts of Parliament required shall incur the Penalty of One hundred Pounds; and all such Spirits, or an equal Quantity of Spirits of a like Kind, to be taken out of any Part of his Stock, shall be forfeited; and every Dealer in and Retailer of Spirits receiving any such Permit or Certificate as aforesaid who does not cancel the same as aforesaid shall incur the Penalty of Fifty Pounds.

Permits and Certificates to be delivered to the Officer.

XVII. And be it enacted, That all Permits and Certificates received with any Spirits by any Dealer in or Retailer of Spirits shall be preserved after being cancelled as aforesaid, and delivered by such Dealer or Retailer to the Officer of Excise who first inspects his Premises

Premises after the Receipt thereof; and if any Dealer in or Retailer of Spirits receives any Permit or Certificate with Spirits, and does not preserve or deliver the same to such Officer as aforesaid, he shall incur the Penalty of Fifty Pounds for every such Permit or Certificate: Provided always, that no such Penalty shall be incurred if the Permit or Certificate has been lost or destroyed after the Expiry of Three Months from the Date thereof.

Commissioners to provide Plates and Types for printing Certificates on Paper used for Permits. 2 & 3 W. 4. c. 16.

XVIII. And be it enacted, That the Certificate Book, prepared with proper printed Forms of Certificates, which by this Act is directed to be delivered by the proper Officer of Excise to every Dealer in and to every Retailer of Spirits who requests the same in Writing of such Officer, shall be printed on Paper provided under and by virtue of an Act passed in the Second Year of His late Majesty King *William* the Fourth, intituled *An Act to consolidate and amend the Laws regulating the granting and issuing of Permits for the Removal of Goods under the Laws of Excise*, to be used in *Great Britain* and *Ireland* for Permits, under and subject to the same Enactments, Rules, Regulations, Exceptions, Pains, and Penalties as is or are in the said Act contained for or in respect of the same Paper when used by the Commissioners of Excise for Permits; and the said Commissioners shall cause to be provided Plates engraved with such Marks, Stamps, Numbers, or Devices, which they may afterwards alter, as to them seems meet, and shall also cause to be provided Types cast in any particular Form that they think proper for the printing, stamping, and marking the said Paper for such Certificates; and the said Plates shall be engraven and Types cast by such Person or Persons as the said Commissioners for that Purpose authorize or appoint, and the said Plates so engraven, and the Types so cast, shall be kept by such Officer or other Person as the said Commissioners authorize or appoint; and every Person not being so authorized or appointed by the said Commissioners who engraves, casts, cuts, or makes, or causes or procures to be engraven, cast, cut, or made, or aids or assists in engraving, casting, cutting, or making, any Plate or Type made or used by the Direction of the said Commissioners for the Purpose of marking or printing the Paper to be used for Certificates, and every Person (except as aforesaid) who knowingly has in his Custody or Possession, without lawful Excuse (the Proof whereof shall lie on the Person accused), any such Plate or Type, shall for every such Offence be adjudged guilty of the like Offence, and shall suffer Punishment accordingly, as by the said Act of the Second Year of the Reign of His Majesty King *William* the Fourth is provided for and enacted in respect of any Person adjudged guilty of a similar Offence for and in respect of the Plates or Types provided by the said Commissioners for the printing of Permits; and every Person who counterfeits or forges, or causes or procures to be counterfeited or forged, or assists in counterfeiting or forging, any such Certificate as aforesaid, or any Part of any such Certificate, or counterfeits any Impression, Mark, or Stamp, Number or Device, provided or appointed by the said Commissioners to be put on such Certificate, or who utters, gives, or makes use of any counterfeited or forged Certificate, knowing the same or any Part thereof to be counterfeited or forged, or who

Unauthorized Persons counterfeiting or having counterfeit Plates or Types or Impressions to be subject to like Punishment as in recited Act.

utters, gives, or makes use of any such Certificate with any such counterfeited Impression, Mark, or Stamp, Number or Device, knowing the same to be counterfeited, and every Person who knowingly or willingly accepts or receives any counterfeited or forged Certificate, or any Certificate with any such counterfeited Impression, Mark, or Stamp, Number or Device thereon, knowing the same to be counterfeited, shall for every such Offence be adjudged guilty of the like Offence, and shall suffer Punishment accordingly, as by the said Act of the Second Year of the Reign of His Majesty King *William* the Fourth is provided for and enacted in respect of every Person adjudged guilty of a similar Offence for and in respect of the Plates or Types provided by the said Commissioners for the printing of Permits: Provided always, that it shall be lawful for the said Commissioners to cause the Paper to be used for the printing of Permits under the said Act of the Second Year of the Reign aforesaid, or to be used for the printing of Certificates under this Act, to be made of such Quality or Texture, or with such Letters, Figures, Marks, or Devices visible in the Substance of such Paper, as the said Commissioners may direct, without such Paper having the Words "Excise Office" visible in the Substance thereof; and all Paper so made and used shall be subject to the same Enactments, Rules, Regulations, Exceptions, Pains, and Penalties as is or are contained in the said recited Act for and in respect of the Paper to be provided as directed by that Act.

Bulk not to be broken until One Hour after Receipt of Spirits.

XIX. And be it enacted, That no Dealer in or Retailer of Spirits receiving any Spirits in any less Quantity than a Cask containing Fifty Gallons shall break Bulk or draw off any Part thereof, or add any Water or anything thereto, or in any respect alter the same, or tap any of the Casks so received, or alter or change any of the Packages containing any Spirits, or the Spirits therein removed, until One Hour after such Spirits have been received by him, under pain of forfeiting such Spirits and the Penalty of Fifty Pounds.

Stock may be taken by Supervisor, and Excess forfeited.

XX. And be it enacted, That any Officer of Excise of not less Rank than a Supervisor of Excise may at any Time take or cause to be taken by any other Officer of Excise in his Presence an Account of the Quantity of all Spirits in the Stock, Custody, or Possession of any Dealer in or Retailer of Spirits; and if it be found that the Quantity of Spirits remaining in the Stock, Custody, or Possession of such Dealer or Retailer exceeds the Quantity which appears to the Credit of such Dealer or Retailer on balancing the Book by this Act before directed to be kept by him of all Spirits received into and sent out of his Stock, Custody, or Possession, (such Spirits, and all Spirits entered in such Book, and all Spirits in the Stock of such Dealer or Retailer, being for that Purpose computed at Proof,) such Excess shall be deemed and taken to be Spirits illegally received; and a Quantity of Spirits equal to such Excess may be seized out of any Part of the Stock of such Dealer or Retailer by any Officer of Excise; and the Dealer or Retailer in whose Stock, Custody, or Possession such Excess is found shall forfeit the Penalty of Twenty Shillings for every Gallon of such Excess; and every

every Dealer in or Retailer of Spirits who does not, when required by any Officer of Excise authorized to take an Account of his Stock, by a sufficient Number of his Servants aid and assist such Officer in taking such Account as aforesaid, shall incur the Penalty of Fifty Pounds: Provided always, that it shall be lawful for any Officer of Excise, without the Presence of such Supervisor, to enter into any Part of the entered Premises of any Dealer in or Retailer of Spirits, and to examine and take Samples of any Spirits in the Stock, Custody, or Possession of such Dealer or Retailer, paying for such Samples the usual Price thereof.

Persons licensed as Dealers and Rectifiers of Spirits on the same or adjoining Premises to be surveyed as Rectifiers.

XXI. And be it enacted, That when any Person is licensed as a Dealer in Spirits and also as a Rectifier of Spirits at the same Time, and in the same or in any adjoining Premises, such Person shall not be surveyed as a Dealer in Spirits under this Act, except with the Consent of the Commissioners of Excise, and under and subject to such further Rules and Regulations as they may in that Behalf appoint; and the Account of all Spirits in the Stock, Custody, or Possession of any such Person, except as aforesaid, whether in the Premises entered by him as a Dealer in Spirits, or in the Premises entered by him as a Rectifier of Spirits, shall be kept as the Stock of a Rectifier of Spirits, and taken account of by any Officer of Excise; and all Spirits sold or sent out from any Part of such Stock, whether from the one Premises or the other, shall be sent out as by a Rectifier of Spirits, and by Permit, under and subject to the Provisions and Enactments, Pains, Penalties, and Forfeitures, now by Law applicable to Rectifiers of Spirits and to Spirits sent out from the Stock, Custody, or Possession of a Rectifier of Spirits, anything in this or in any other Act or Acts of Parliament to the contrary thereof notwithstanding.

No Spirits to be purchased except from licensed Traders.

XXII. And be it enacted, That if any Dealer in or Retailer of Spirits receives or buys, or procures or employs any Person to receive or buy, any Spirits from any Person or Persons whomsoever, except a licensed Distiller, Rectifier, or Compounder of Spirits, or a licensed Dealer in or Retailer of Spirits, whose Name is painted over the outward Door of his entered Premises in the Manner required by the said Act of the Sixth Year of the Reign of His said Majesty King *George* the Fourth, or at some public Sale of Spirits sold under the Direction of the Commissioners of Excise or Customs, every such Dealer or Retailer so offending shall incur the Penalty of Five hundred Pounds: Provided always, that no such Penalty shall be incurred for or by reason of any such Dealer or Retailer receiving or buying any Foreign or Colonial Spirits from the proper Warehouse of the Customs in which the same have been deposited, on the due Importation thereof, or receiving or buying any *British* Spirits from any Warehouse of Excise in which the same have been deposited before Payment of Duty, or whilst the same are lying openly on the Quays on which such last-mentioned Spirits have been lawfully landed on due Removal thereof from one Part of the United Kingdom to another, and from a licensed Dealer in such last-mentioned Spirits.

XXIII. And

Strength at which British Spirits may be kept and sent out of Stock.

XXIII. And be it enacted, That no Dealer in or Retailer of Spirits shall receive or keep in or send out from his Stock, Custody, or Possession any *British* Spirits, except Spirits of Wine, of any Strength exceeding the Strength at which licensed Distillers and Rectifiers of Spirits can send out Spirits of the like Denomination from their Stock, Custody, or Possession, or any Spirits of Wine of any less Strength than the Strength of Forty-three *per Centum* above Hydrometer Proof, on pain of forfeiting all Spirits, and the Casks and Packages containing the same, received, kept, or sent out contrary hereto.

All Spirits exceeding One Gallon to be removed by Permit or Certificate, otherwise Penalty and Forfeiture.

XXIV. And be it enacted, That no Spirits of any Kind whatever exceeding the Quantity of One Gallon of Spirits at a Time, of the same Denomination, for the same Person, shall be removed from any one Part or Place in the United Kingdom to any other Part or Place thereof, without a true and lawful Certificate of the proper Officer of Customs, if the Spirits be removed from a Customs Warehouse, (unless the same be under Bond on Removal from one such Warehouse to another Warehouse,) or without a true and lawful Certificate from a Dealer in or Retailer of Spirits, if the Spirits be removed from the Stock of such Trader, or without a true and lawful Permit if the Spirits be removed from the Stock, Custody, or Possession of any other Person, or from any Excise Warehouse; and all such Spirits found removing or removed without such Permit or Certificate accompanying or having accompanied the same on the last Removal thereof (unless the same be under Bond as aforesaid) shall be forfeited; and every Person in whose Custody or Possession the same are found shall incur the Penalty of One hundred Pounds, or Treble the Value of such Spirits, at the Election of the Commissioners of Excise or Customs.

Persons removing Spirits in any Quantity exceeding One Gallon in any Part of the United Kingdom, and refusing to produce a proper Permit or Certificate, may be arrested, convicted, and on Non-payment of the Penalty imprisoned for not more than Six or less than One Calendar Month.

XXV. And be it enacted, That any Officer of Excise or Customs, or of the Revenue Police in *Ireland*, and any Officer of the Peace, having a Commission from the Commissioners of Excise, may stop or detain any Person or Persons found carrying or removing any Spirits in any Part of the United Kingdom, and may demand the Production of the Permit or Certificate accompanying such Spirits, and such Officer may indorse on such Permit or Certificate the Time, Hour, and Place of such Examination; and if any Spirits exceeding the Quantity of One Gallon of Spirits of the same Denomination at a Time for the same Person are found removing without a true and lawful Permit or Certificate accompanying the same, or if any Person found removing Spirits in such Quantity and in such Circumstances as by Law render it necessary that such Spirits should be accompanied by a Permit or Certificate refuses to produce such Permit or Certificate immediately on the Production thereof being demanded as aforesaid, every such Person so offending shall incur the Penalty of One hundred Pounds; and every such Officer is authorized and required to arrest and detain every such Person, and to convey him before One or more of Her Majesty's Justices of the Peace residing near to the Place where such Person is arrested; and every such Justice or Justices is and are hereby authorized and required to hear

hear and determine, as soon afterwards as practicable, the Charge against any Person so arrested, and on the Confession of such Person, or on Proof upon Oath by One or more credible Witness or Witnesses (which Oath such Justice or Justices of the Peace is and are hereby authorized to administer), to convict every such Person in such Penalty as aforesaid; and no such Penalty shall be mitigated by any such Justice below the Sum of Ten Pounds; and every Person so convicted shall immediately on such Conviction pay down into the Hands of such Officer, or (if an Officer of the Peace) into the Hands of the Clerk of such Justice or Justices, for the Order and Direction of the Commissioners of Excise, the said Penalty; and if any Person so convicted does not forthwith pay down such Penalty, such Justice or Justices is and are hereby required, by Warrant under his or their Hand and Seal, to commit such Person to any Gaol or Prison of the County, there to be kept to hard Labour for the Space of not exceeding Six Calendar Months nor less than One Calendar Month, unless such Penalty is sooner paid.

Former Provisions and Penalties of Excise not inconsistent herewith applied to this Act.

XXVI. And be it enacted, That all Enactments, Regulations, Provisions, Pains, Penalties, and Forfeitures in any Act or Acts of Parliament relating to the Revenue of Excise which are applicable to this Act, and are not expressly provided for therein, and are not repugnant to or inconsistent with any of the Provisions thereof, shall be enforced, used, and applied to and for the Purposes of this Act, as fully and effectually to all Intents and Purposes as if such Enactments, Regulations, Provisions, Pains, Penalties, and Forfeitures had been particularly repeated and re-enacted in this Act.

Penalties and Forfeitures of this Act recoverable under the Laws of Excise.

XXVII. And be it enacted, That all Penalties and Forfeitures by this Act imposed or incurred shall be prosecuted, sued for, recovered, and applied as any other Penalties and Forfeitures incurred under or by virtue of the Acts of Parliament relating to the Revenue of Excise, and as by this Act afterwards directed respecting the Distribution of such Penalties and Forfeitures.

Officer of Excise to have no Interest in Penalties or Forfeitures under any Law of Excise.

XXVIII. And whereas Penalties and Forfeitures incurred under or by virtue of the Acts of Parliament relating to the Revenue of Excise are, after Deduction therefrom of all Costs and Expenses relating thereto, directed to be distributed in One Moiety, or Part, or in the whole, to the Officer or Officers of Excise or the Person or Persons who discovers, informs, or sues for the same: Be it enacted, That no Part of any Penalty or Forfeiture incurred under or by virtue of any Act of Parliament relating to the Revenue of Excise to be hereafter recovered shall be distributed or paid to any Officer or Officers of Excise, but all (if any) Parts of such Penalty or Forfeiture which would have been payable to any Officer of Excise if this Act had not been passed shall be deemed and taken to have been recovered to the Use of Her Majesty, Her Heirs or Successors.

Commencement of Act.

XXIX. And be it enacted, That this Act shall commence and take effect from and after the Tenth Day of *October* One thousand eight hundred and forty-eight.

Act may be amended, &c.

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

LONDON: Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE, Printers to the Queen's most Excellent Majesty. 1848.