ANNO VICESIMO QUARTO & VICESIMO QUINTO

VICTORIÆ REGINÆ.

****

CAP. XCI.

An Act to amend the Laws relating to the Inland Revenue. [6th *August* 1861.]

BE it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

As to Excise.

1. Whereas by an Act passed in the Eighteenth and Nineteenth Years of Her Majesty's Reign, Chapter Thirty-eight, certain Restrictions are imposed on the Sale of Methylated Spirit, and it is expedient to remove such Restrictions in part, and to make other Regulations in regard to the Sale of Methylated Spirit by Persons who shall be duly licensed in that Behalf under this Act: Be it enacted, That any Person, not being a Distiller or Rectifier of Spirits, or a Dealer in or Retailer of Beer, Spirits, Wine, or Sweets, may take out an Excise Licence authorizing him to receive and sell Methylated Spirit in the Quantity allowed by this Act, upon Payment of the annual Duty on such Licence of Two Pounds and Two Shillings; and every Person taking out such Licence shall be called "a Retailer of Methylated Spirit;" and so far as regards any Person duly licensed to retail Methylated Spirit under the Provisions of this Act, and so far also as regards any Person who shall purchase any such Spirit from such licensed

18 & 19 Vict. c. 38.

Methylated Spirit may be retailed under Licence for that Purpose.

licensed Person, and the Spirit so purchased, Sections Eight, Ten, and Sixteen of the said last-mentioned Act shall be and the same are hereby repealed.

Licences to be renewed annually.

2. Every Licence granted under this Act for the Sale of Methylated Spirit shall be renewed on the First Day of *October* in every Year, and shall be granted and renewed in like Manner as other Excise Licences are granted and renewed, and under and subject to the Provisions and Regulations of the Act passed in the Sixth Year of the Reign of King *George* the Fourth, Chapter Eighty-one.

Conditions to be observed by Retailer of Methylated Spirit.

3. No Person licensed as aforesaid shall sell or deliver any greater Quantity of Methylated Spirit than One Gallon at a Time to or for the Use of the same Person; nor shall such licensed Person receive into or have in his Stock, Custody, or Possession a greater Quantity than Fifty Gallons of such Spirit at one and the same Time; or receive into his Stock, Custody, or Possession any such Spirit otherwise than from a Distiller or Rectifier of Spirits, or licensed Person specially authorized to make Methylated Spirit under the Provisions of the said Act of the Eighteenth and Nineteenth Years of Her Majesty, and accompanied by a proper Permit or other such Document as the Commissioners of Inland Revenue may order or direct to be used to accompany such Spirit on the Removal thereof, nor until he shall have made Entry according to the Laws of Excise in force in relation to Entries of the particular Rooms or Places in which he intends to keep and sell such Spirit; nor shall any such Person licensed under this Act keep or sell any such Spirit in any Room or Place not duly entered as aforesaid; and provided always, that every such Person licensed as last mentioned shall at all reasonable Times produce the whole of his Stock of such Spirit to any Officer of Excise who shall desire to examine the same, and shall keep such Account of the Stock and Sale of such Spirit as the Commissioners of Inland Revenue shall order and direct from Time to Time; and if any Person licensed under this Act shall offend in any of the Particulars in this Clause mentioned, he shall forfeit for every Offence the Sum of Fifty Pounds; and all Spirit received into or found in his Stock, Custody, or Possession contrary hereto shall be forfeited, and may be seized by any Officer of Excise.

Penalty for offending contrary to this Section.

Distillers who are Makers of Methylated Spirit may supply licensed Makers of such Spirit.

4. It shall be lawful for any Distiller duly authorized to make Methylated Spirit according to the Provisions of the said Act of the Eighteenth and Nineteenth Years of Her Majesty, Chapter Thirty-eight, to sell, supply, and deliver such Spirit to any licensed Person authorized as aforesaid, and in the same Quantity and subject to the same Restrictions and Regulations with respect to Requisitions, Permits,

or

or otherwise as are specified and provided in the above-mentioned Act, or directed by the Commissioners of Inland Revenue to be observed with respect to Methylated Spirit supplied to Persons authorized by the said Commissioners to receive and use the same; and all such Spirit so sold, supplied, or delivered by any such Distiller, or received by such licensed Person as aforesaid, shall be entered in the Stock Account of such Distiller or licensed Person respectively, directed to be kept by the Seventh Section of the said Act.

Penalty for selling Methylated Spirit without Licence.

5. Every Person, not being a Distiller or Rectifier of Spirits, or other Person duly authorized or specially licensed by the Commissioners of Inland Revenue to mix and make Methylated Spirit, who shall sell any such Spirit in any Quantity without having in force a Licence in that Behalf granted under the Authority of this Act, shall forfeit the Sum of Fifty Pounds over and above all other Penalties to which he may be liable under any other Act or Acts in force.

Methylated Spirit not to be prepared or sold as a Beverage.

6. If any Person whatever shall colour, purify, flavour, mix, or prepare, or attempt to colour, purify, flavour, mix, or prepare, any Methylated Spirit in any Manner to fit, or with Intent to fit, such Spirit for Use as a Beverage, or for mixing with any Beverage, or shall sell any such Spirit, whether coloured, purified, flavoured, mixed, or prepared in any Manner or not, as and for a Beverage, or mixed with any Beverage, he shall forfeit for every such Offence the Sum of One hundred Pounds, and the Spirit shall also be forfeited.

New Rates of Drawback on Beer exported in lieu of former Rates.

7. In lieu of the Drawbacks now payable upon the Exportation of Beer from the United Kingdom to Foreign Parts as Merchandise, there shall be allowed and paid in respect of all Beer which shall be so exported at any Time after the passing of this Act, whensoever the same may have been brewed, the following Rates of Drawback; (that is to say,)

For and upon every Barrel of Thirty-six Gallons, and so in proportion for any greater Quantity of Beer brewed or made by any entered or licensed Brewer of Beer for Sale in the United Kingdom, in the brewing of which Beer the Worts used before Fermentation were of the Specific Gravity of not less than One thousand and forty Degrees, the Sum of Four Shillings:

And for every additional Five Degrees of Specific Gravity up to the Specific Gravity of One thousand one hundred and twenty-five Degrees, the further Sum of Sixpence *per* Barrel:

Provisions of former Laws to apply.

Which said Drawback by this Act granted shall be ascertained, allowed, and paid in the like Manner as by the Laws in force at the Time

Time of the passing of this Act any former Drawback on the Exportation of Beer is or may be ascertained, allowed, and paid respectively; and all Provisions, Regulations, Penalties, and Forfeitures now in force in relation to any such former Drawback shall be observed, applied, and enforced in respect to the Drawback by this Act granted, in as full and ample a Manner as if the same had been herein repeated and re-enacted with reference to the said last-mentioned Drawback.

Persons not compellable to take out a Refreshment House Licence for a House not kept open after Ten o'Clock at Night.

8. For the Amendment of Two several Acts passed in the last Session of Parliament, Chapter Twenty-seven and Chapter One hundred and seven, be it enacted, That no Person shall be compellable to take out a Licence under either of the said Acts to keep a Refreshment House whose House, Room, Shop, or Building shall not be kept open for public Refreshment, Resort, and Entertainment after the Hour of Ten of the Clock at Night; and the said Acts shall be read and construed as if the Word "Ten" had been substituted for the Word "Nine" in the Sixth Section of the said Acts respectively.

Lower Rate of Duty on Refreshment House Licences for Houses under 30*l.* annual Value.

9. And in lieu of the Duties chargeable under the said last-mentioned Acts respectively for every Licence to keep a Refreshment House there shall be charged the following Duties; that is to say,

If the House and Premises in respect of which such Licence shall be granted shall in *England* be under the Rent and Value or in *Ireland* be under the Value of Thirty Pounds a Year, the Duty of Ten Shillings and Sixpence:

And if the same shall be of the Rent or Value of Thirty Pounds a Year or upwards, the Duty of One Pound and One Shilling:

Allowance of Duty paid for Refreshment House Licence to be made on taking out Wine Licence.

And whenever any Person who shall have taken out a Licence to keep a Refreshment House, not being a House open after Ten o'Clock at Night, shall apply for and obtain a Licence under either of the said Acts to sell therein by Retail Foreign Wine to be consumed in such House, he shall be allowed an Abatement at the Rate *per Annum* herein-after mentioned from the Duty chargeable for such last-mentioned Licence in respect of the same Period of Time or Portion of the Year for which he shall take out the said Licence to retail Wine; (that is to say,)

	£	*s.*	*d.*
Where the House and Premises in respect of which such Licences shall be granted shall in *England* be under the Rent and Value or in *Ireland* under the Value of Thirty Pounds a Year, an Abatement of -	0	7	4

And

	£	s.	d.
And where the same shall be of the Rent or Value of Thirty Pounds and under the Rent or Value of Fifty Pounds a Year, an Abatement of - -	0	17	10
And where the same shall be of the Rent or Value of Fifty Pounds a Year or upwards, an Abatement of -	1	1	0

Provided always, that if any Person to whom any such Abatement as aforesaid shall have been made on taking out a Wine Licence shall keep open his House as a Refreshment House or shall sell therein any Wine or other Refreshment after the Hour of Ten of the Clock at Night, he shall be deemed to keep a Refreshment House without taking out and having in force a proper Licence in that Behalf; and also in respect of any Wine sold by him after the Hour aforesaid he shall be deemed to have sold the same without having a proper Licence in force duly authorizing him in that Behalf, and shall forfeit the Penalties imposed for such Offences respectively by the Ninth and Nineteenth Sections of the said Act of the last Session of Parliament, Chapter Twenty-seven.

Persons licensed to retail Beer not precluded from taking out Wine Licences.

10. And whereas an Act was passed in the last Session of Parliament, Chapter Twenty-seven, for granting to Her Majesty certain Duties on Wine Licences and Refreshment Houses, and Doubts have arisen whether Persons licensed to retail Beer in *England* are precluded from taking out or having granted to them a Licence for the Sale of Wine under the said Act: For the Removal of such Doubts be it declared and enacted, That nothing in the said Act or in any other Act or Acts contained shall be adjudged, deemed, or construed to preclude or disqualify any Person from taking out or having granted to him any Licence for the Sale of Wine under the said Act of the last Session of Parliament, by reason or on account of his being licensed for the Sale of Beer under any Act or Acts in that Behalf.

Persons licensed to retail Wine not to be subject to Penalty under the Beer Acts, for having Wine or Sweets in possession.

11. No Person licensed for the Sale of Wine under the Act passed in the last Session of Parliament, Chapter Twenty-seven, shall be subject or liable to any Penalty or Forfeiture under any Act relating to the retailing of Beer by reason or on account of his selling, dealing in, retailing, or receiving into, or having in his Possession any Wine or Sweets or Made Wines, or Mead or Metheglin, anything in any such Act or Acts as last mentioned to the contrary notwithstanding.

Penalty on Persons selling Beer by Retail in Scotland

12. And whereas Doubts exist as to the Penalties to which Persons are subject who sell Beer by Retail in *Scotland* without being duly authorized and licensed in that Behalf: Be it enacted, That if any Person

without being duly authorized and licensed.

Person shall in *Scotland* sell Beer by Retail, that is to say, in any Quantity less than Four and a Half Gallons, or in less than Two Dozen reputed Quart Bottles, at One Time (whether to be drunk or consumed on the Premises or not), without having duly obtained a Certificate and also an Excise Licence respectively authorizing him to sell Beer under the Provisions of any Act or Acts in that Behalf, he shall forfeit (over and above any other Penalty to which he may be liable under such Act or Acts) the Sum of Twenty Pounds for every such Offence, and such Penalty hereby imposed shall be recovered, levied, mitigated, and applied in the Manner provided with respect to Excise Penalties under the Laws of Excise in that Behalf; and in any Information or other Proceeding for the Recovery of the Penalty hereby imposed it shall be sufficient to charge that the Defendant sold Beer by Retail without having duly obtained a Certificate and also an Excise Licence respectively authorizing him to sell Beer under the Provisions of the Statute in that Case made and provided, and it shall not be necessary further or otherwise to describe such Offence.

Exemptions as to the Sale of Beer or Spirits at Fairs or Races not repealed by 23 & 24 Vict. cc. 113. and 114.

13. And whereas by the Act passed in the Sixth Year of the Reign of King *George* the Fourth, Chapter Eighty-one, for granting Duties on Excise Licences, and by other Acts of Parliament now in force, certain Provisions, Exceptions, and Exemptions are made and contained with respect to the Sale of Spirits and Beer respectively, at lawful and accustomed Fairs and public Races: And whereas by Two several Acts passed in the last Session of Parliament, being respectively Chapters One hundred and thirteen and One hundred and fourteen, certain Enactments and Prohibitions are contained against the selling of Beer and Spirits respectively at any Place other than a Place specified in a Licence granted in that Behalf: Be it declared and enacted, That nothing in the said Two several last-mentioned Acts, or either of them, contained shall be construed, adjudged, deemed, or taken to have repealed, altered, or affected any of the Provisions, Exceptions, or Exemptions contained in any Act or Acts in force at the Time of the passing of the said Two several Acts of the last Session of Parliament, or either of them, with respect to the selling of Beer or Spirits at Fairs or Races.

All Licences granted under the Acts relating to the retailing of Beer to expire on the 10th Oct. in each Year.

14. Whereas the Licences authorizing the retailing of Beer granted under the Authority of Three several Acts passed respectively in the First Year of the Reign of His late Majesty King *William* the Fourth, Chapter Sixty-four, in the Fourth and Fifth Years of the same Reign, Chapter Eighty-five, and in the Third and Fourth Years of the Reign of Her present Majesty, Chapter Sixty-one, are directed by the first of the said Acts to be dated on the Day when the same shall be granted,

granted, and to expire at the End of Twelve Calendar Months after the Day on which such Licences shall be dated, and it is expedient that all such Licences should expire at one and the same Period of the Year: Be it enacted, That every Licence taken out under the said recited Acts on and after the Eleventh Day of *October* One thousand eight hundred and sixty-one shall be in force from the Day of the Date of such Licence until the Tenth Day of *October* next following the granting thereof; and every Person who on the Tenth Day of *October* in the above-mentioned Year shall be the Holder of an unexpired Licence granted under the said recited Acts shall on the First Renewal of such Licence be allowed a proportionate Part of the Duty in respect of the unexpired Period of such Licence; and every Person who shall after the said Tenth Day of *October* take out a Licence under the said Acts for the First Time shall be entitled to the same on Payment of a proportionate Part of the Duty thereon in the same Manner as a Person commencing a Trade or Business for which an Excise Licence is required may now take out a Licence under the Provisions contained in the Seventeenth Section of the Act passed in the Sixth Year of the Reign of King *George* the Fourth, Chapter Eighty-one.

Duty on Racehorses to be paid for the Year ending on 31st Dec. in 1862, and in any subsequent Year.

15. The Duty imposed by the Act of the Nineteenth and Twentieth Years of Her Majesty, Chapter Eighty-two, upon every Horse which shall start or run for any Plate, Prize, or Sum of Money or other Thing, and which shall be paid on or after the First Day of *January* in the Year One thousand eight hundred and sixty-two, shall free the Owner for the Time being of such Horse from any further Payment of the said Duty in respect of the same Horse during the Year ending the Thirty-first Day of *December* next after such Payment, and no longer.

No Penalty for letting for Hire a Horse or Carriage to convey a Prisoner to Gaol.

16. No Penalty under the Fifteenth Section of the Act of the Sixteenth and Seventeenth Years of the Reign of Her Majesty, Chapter Eighty-eight, shall be deemed to be incurred in respect of the letting for Hire of any Horse or Carriage for the Purpose of conveying a Prisoner to or from any Prison, and used under such Letting solely for that Purpose.

Persons dealing in Game without Excise Licence to be liable to Penalty whether licensed by the Justices or not.

17. Whereas by the Fourteenth Section of the Act passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter Ninety, a Penalty of Twenty Pounds is imposed upon any Person who shall obtain a Licence to deal in Game from the Justices of the Peace under the Provisions of certain Acts therein referred to, and who shall purchase or sell or otherwise deal in Game before he shall obtain a Licence to deal in Game under the Provisions of the Act in this

this Clause first mentioned: Be it enacted, That the said Penalty shall be incurred by every Person who, under the Provisions of the said Acts so referred to as aforesaid, ought to obtain a Licence from the Justices of the Peace to deal in Game, and who shall purchase or sell or otherwise deal in Game before he shall obtain a proper Excise Licence under the Provisions of the said first-mentioned Act, whether he shall have obtained a Licence from the said Justices or not; and in any Information exhibited for Recovery of the said Penalty it shall be sufficient to allege, and upon the Trial thereof to prove, that the Defendant dealt in Game without the Licence required by the said first-mentioned Act.

Sect. 31. of 1 & 2 W. 4. c. 55. with respect to Penalties under the Illicit Distillation Acts in Ireland, not repealed by Sect. 6. of 20 & 21 Vict. c. 40.

18. And whereas an Act was passed in the First and Second Years of the Reign of King *William* the Fourth, Chapter Fifty-five, to consolidate and amend the Laws for suppressing the illicit making of Malt and Distillation of Spirits in *Ireland*, (herein-after called the Illicit Distillation Act,) and by the Thirty-first Section of the said Act it is enacted that all Penalties and Forfeitures imposed by the same Act may be sued for, prosecuted, and recovered by Action of Debt, Bill, Plaint, or Information in Her Majesty's Court of Exchequer in *Dublin*, in the Name of Her Majesty's Attorney General, or in the Name of some Officer of Excise, or on Complaint to or before any One or more of Her Majesty's Justices of the Peace of the County, City, or Place wherein the Offence shall be committed: And whereas by an Act passed in the Twentieth and Twenty-first Years of Her Majesty's Reign, Chapter Forty, Officers of the Constabulary Force in *Ireland* are empowered to put in force the Powers and Authorities of the said Illicit Distillation Act, and by the Sixth Section of the said Act of the Twentieth and Twenty-first Years of Her Majesty it is enacted that all Proceedings under the said Illicit Distillation Act shall be conducted, and all Penalties and Costs under the same shall be sued for, levied, and recovered as by the Petty Sessions (*Ireland*) Act, 1851, is directed and provided: And whereas Doubts have arisen whether the Provision made by the last-mentioned Enactment for Proceedings under the said Petty Sessions Act has repealed or wholly superseded the Mode of Proceeding directed by the said Thirty-first Section of the said Illicit Distillation Act, and whether in any Proceedings for the Recovery of any Penalty or Forfeiture under the said last-mentioned Act the Presence of Two or more Justices is requisite: For the Removal of all such Doubts, be it declared and enacted, That the Sixth Section of the said Act of the Twentieth and Twenty-first Years of Her Majesty shall not be construed to deprive any Court or any Justice of the Peace in *Ireland* of any Jurisdiction which such Court or Justice possessed before the passing of that Act in regard to any Offence committed against the Provisions of the said

said Illicit Distillation Act, and shall not extend to repeal, alter, or affect the Thirty-first Section of the said last-mentioned Act further than to provide the additional Mode of proceeding for Penalties and Costs in the said Sixth Section mentioned; and it shall be lawful for Two or more Justices sitting at Petty Sessions to hear and determine any Information or Complaint for any Offence committed against the said last-mentioned Act, and to do all Acts necessary to carry into effect any Judgment thereupon.

Persons aggrieved by Judgment of Justices on Information under 1 & 2 W. 4. c. 55. 17 & 18 Vict. c. 89. 20 & 21 Vict. c. 40. may appeal.

19. In case of any Information or Complaint exhibited by any Officer of Inland Revenue, or of any Proceedings at the Instance of any Officer, Head or other Constable of the Constabulary Force in *Ireland*, under the Provisions of the said Illicit Distillation Act; or of an Act passed in the Seventeenth and Eighteenth Years of the Reign of Her present Majesty, Chapter Eighty-nine, or of an Act passed in the Twentieth and Twenty-first Years of the Reign of Her said Majesty, Chapter Forty, it shall be lawful for any such Officer and Constable respectively, or for any Person against whom any such Information, Complaint, or Proceeding shall have been exhibited or taken, who shall feel aggrieved by the Judgment given thereon, to appeal therefrom to the Justices at the next General Quarter Sessions of the Peace which shall be holden for the County, Shire, Division, City, Town, or Place in which such Judgment so appealed against shall have been given next after the Expiration of Twenty Days from the giving of such Judgment, upon giving such Notices, and upon such Terms, Conditions, and Regulations, as are prescribed in Cases of Appeals by the several Acts passed respectively in the Seventh and Eighth Years of King *George* the Fourth, Chapter Fifty-three, the Fourth and Fifth Years of King *William* the Fourth, Chapter Fifty-one, and the Fourth Year of Her present Majesty, Chapter Twenty.

Justices in Ireland empowered to further mitigate the Penalty for Offences under Sect. 195. of 23 & 24 Vict. c. 114.

20. Whereas by Section One hundred and ninety-five of the Act passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and fourteen, the Justice of the Peace by or before whom any Person may be convicted of any Offence in the said Section specified is thereby empowered to mitigate as he shall think proper the Penalty of One hundred Pounds imposed for such Offence, but not to a less Amount than One Fourth Part thereof, and it is expedient that the Power to mitigate such Penalty in *Ireland* should be extended: Be it enacted, That it shall be lawful for the Justices who shall convict any Person of any such Offence as aforesaid in *Ireland* to mitigate, when they shall see Cause, the Penalty incurred for such Offence as they shall think fit, so as such Mitigation shall not in any Case reduce such Penalty to a less Sum than Six

Pounds; and on Nonpayment of the said Penalty or the mitigated Amount thereof such Justices shall commit the Offender to Hard Labour in some Gaol or House of Correction within the County or Place for the Term and in the Manner and subject only to be discharged as in the said Section is mentioned.

Pending an Appeal against an Order of Justices refusing a Certificate to authorize the Renewal of an Excise Licence to sell Beer, &c. in Ireland, Appellant to deposit the Duties for an Excise Licence with the Collector.

21. Whereas it is provided by the Second Section of an Act passed in the Eighteenth and Nineteenth Years of the Reign of Her present Majesty, Chapter Sixty-two, that when any Person shall appeal against an Order of Refusal of the Certificate required by such Person to entitle him to a Renewal of the Licence to sell Beer, Cider, or Spirituous Liquors in *Ireland*, the Licence affected by such Order shall remain in full Force and Effect unless and until the Court of Quarter Sessions or Recorder therein mentioned shall confirm the said Order of Refusal: Be it enacted, That such Licence, on the Expiration of the Term for which the same was granted, shall remain in force only upon condition that the Appellant shall immediately on or before the Expiration of the said Licence deposit with the proper Collector of Inland Revenue the Amount of Excise Duties chargeable upon the said Appellant for Licence to sell Beer, Cider, or Spirituous Liquors respectively for the Year next ensuing the Expiration of the said first-mentioned Licence; and if the said Court of Quarter Sessions or Recorder shall confirm the said Order of Refusal, the Appellant shall be repaid by such Collector such Portion of the Excise Duties so deposited as aforesaid as he would be entitled to be repaid under the Twenty-fourth Section of the Act of the Sixth Year of King *George* the Fourth, Chapter Eighty-one, in the Case of a Magistrate's Certificate expired and not renewed; and if the said Order of Refusal shall be reversed, the Money so deposited shall be applied in Payment for the Licences to be granted to the said Appellant.

Powers given to Officers of Excise by 1 & 2 W. 4. c. 55. as to Seizure of private Stills, &c. in Ireland extended to Officers of Customs.

22. And whereas by an Act passed in the First and Second Years of the Reign of His late Majesty King *William* the Fourth, Chapter Fifty-five, Officers of Excise are authorized to search for private Stills, Wort, Wash, Pot Ale, Low Wines, or Singlings, or Spirits, and Corn or Grain making into Malt, and to arrest and detain Persons discovered in the Place where private Distillation of Spirits or making of Malt is carrying on: And whereas it is expedient to extend the like Powers to Officers of Customs: Be it enacted, That all the Powers, Authorities, and Privileges granted to Officers of Excise by the said recited Act may and shall be exercised by Officers of Customs, and by all Persons duly employed for the Prevention of Smuggling, or authorized by the Commissioners of Customs to seize Goods forfeited under the Laws of Customs, as fully and effectually

as

as if the Clauses in the said Act had been repeated and re-enacted in the Body of this Act, and made to apply to Officers of Customs and the other Persons herein named.

Power to Officers of Excise to examine Stills or Retorts kept by Persons not being Distillers, Rectifiers, or Compounders of Spirits, or Vinegar Makers.

23. Whereas by the Act passed in the Ninth and Tenth Years of the Reign of Her Majesty, Chapter Ninety, an Excise Licence is required to be taken out by every Person, not being a licensed Distiller, Rectifier, or Compounder of Spirits, or Vinegar Maker, who keeps or uses any Still or Retort: Be it enacted, That it shall be lawful for any Officer of Excise at any Time (but if between the Hours of Eleven at Night and Five in the Morning then in the Presence of a Constable or other lawful Peace Officer) to enter into the Premises of every such Person who shall take out such Licence, or who shall use or keep any Still or Retort, and to examine any Still or Retort kept or used by such Person.

Charging of Excise Duty on Sugar used in brewing deferred until 1st July 1862.

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

As to Stamps.

Stamp Duties in lieu of those now payable on Protests and other Notarial Acts.

25. In lieu of the Stamp Duties now payable on Protests and other Notarial Acts there shall be paid the Duties following; that is to say,

Protest of any Bill of Exchange or Promissory Note, where the Stamp Duty on the Bill or Note does not exceed One Shilling - -	The same Duty as on the Bill or Note.		
Protest of any other Bill of Exchange or Promissory Note, and Protest of any other Kind, and other Notarial Act whatsoever - - - - -	£ 0	*s.* 1	*d.* 0
And for every Sheet or Piece of Paper, Parchment, or Vellum upon which the same shall be written, after the first, a further progressive Duty of - -	0	1	0

26. In

Stamp Duty on certain Proxies reduced.

26. In lieu of the Stamp Duty of One Pound Ten Shillings which may by Law be now payable on any of the Instruments herein-after mentioned, there shall be charged as follows; that is to say,

For and in respect of any Letter or Power of Attorney or Commission, Factory, Mandate, or other Instrument in the Nature thereof, made for the sole Purpose of appointing, nominating, or authorizing any Person to vote as a Proxy, Commissioner, Mandatory, or otherwise, at any One Meeting of the Proprietors, Members, or Contributors to the Funds of any Institution established for the Purposes of Education or Charity, or of other Persons having the Direction or Control of the Affairs of the Institution, the Time of holding whereof shall be specified in such Instrument, or at any Adjournment of such Meeting, the Stamp Duty of Sixpence.

Adhesive Stamps may be used for Proxies.

27. The Stamp Duty of Sixpence granted by this Act and any former Act upon a Letter or Power of Attorney, Commission, Factory, Mandate, or other Instrument in the Nature thereof, may be denoted by an adhesive Stamp to be provided by the Commissioners of Inland Revenue and affixed to the Instrument, and cancelled by the Person signing the Instrument, by writing his Name, or the Initials thereof, upon or across the Stamp, together with the Date of the Day of the Meeting for voting at which the Instrument is made; but nothing herein contained shall relieve any Person from the Penalty incurred by making or signing any such Instrument on Paper not duly stamped, or by voting or attempting to vote under the Authority thereof, unless there shall be affixed thereto and cancelled as aforesaid the proper adhesive Stamp.

Stamp Duties to be collected under the Laws in force.

28. The Stamp Duties by this Act imposed, and also any other Stamp Duties which shall at any Time become payable under any Act of Parliament, and also any Fees by any Act now in force or any future Act directed to be collected or received by means of Stamps, shall respectively be raised, levied, collected, paid, and secured, under and by virtue of and subject to all the Powers, Provisions, Clauses, Regulations, Directions, Allowances, and Exemptions, Fines, Forfeitures, Pains, and Penalties, applicable thereto, for the Time being in force relating to Stamp Duties of the like Kind or Description respectively, or any Schedule thereto; all which Powers, Provisions, Clauses, Regulations, Directions, Allowances, and Exemptions, Fines, Forfeitures, Pains, and Penalties respectively, shall be of full Force and Effect with respect to all such Duties and Fees respectively, and to the Vellum, Parchment, and Paper, Instruments, Matters, and Things, charged and chargeable therewith, or in respect whereof

whereof the same are to be paid, and to the Persons liable to the Payment thereof, so far as the same are or shall be applicable, in all Cases for which no express Provision is or shall be made, and shall be observed, applied, allowed, enforced, and put in execution for and in the raising, levying, collecting, and securing of the said Duties and Fees respectively, and otherwise in relation thereto, so far as the same shall not be superseded by and shall be consistent with any such express Provisions, as fully and effectually, to all Intents and Purposes, as if the same were specially enacted, *mutatis mutandis*, with reference to such Duties and Fees respectively.

Duty upon Renewals of certain Insurances repealed.

29. Section Eight of the Act passed in the Twenty-third and Twenty-fourth Years of the Reign of Her present Majesty, Chapter One hundred and eleven, so far as it relates to the Renewal or Continuance of any Assurance upon Death or personal Injury, shall be and the same is hereby repealed.

On Appointment of new Trustees where several Deeds are required, one only shall be charged with the full Stamp Duty, and the others as Duplicates.

30. Where upon the Appointment of a new Trustee the Property which is the Subject of One and the same Settlement, or of Trusts created for the Benefit of the same Parties, is of various Kinds or Descriptions, or is held under different Titles, and it is necessary or desirable that it should be conveyed to or vested in the Trustee by means of several Deeds or Instruments, or where, upon any such Appointment, several Deeds or Instruments are made or executed for the Purpose only of transferring to and vesting in the Trustee the same Trust Property, if in any of such Cases One of the Deeds or Instruments shall be stamped with the Duty of One Pound Fifteen Shillings, it shall be sufficient if the others or other shall be stamped with the Duty that would by Law be chargeable on a Duplicate or Counterpart thereof; and on all the Deeds or Instruments being produced duly stamped accordingly it shall be lawful for the Commissioners of Inland Revenue, on being satisfied as to the Facts, to impress the Deeds or Instruments not having the Duty of One Pound Fifteen Shillings thereon with a particular Stamp to denote the Payment of such Duty on some other Instrument.

Duties on Duplicates and Counterparts and progressive Duties in certain Cases.

31. Whereas by an Act passed in the Thirteenth and Fourteenth Years of Her Majesty's Reign, Chapter Ninety-seven, certain Stamp Duties were imposed on a Duplicate or Counterpart of any Deed or Instrument chargeable with Stamp Duty under that Act, or any Act then in force, and also certain progressive Duties on any such Deed or Instrument, the said Duties respectively being regulated by the Amount of Stamp Duty otherwise chargeable on such last-mentioned Deed or Instrument, and on the original Deed or Instrument in the Case of a Duplicate or Counterpart: For disposing of Doubts as to

the Duties chargeable on any such Duplicate or Counterpart, and the progressive Duties on any Deed or Instrument, where, by any Act since passed or hereafter to be passed Stamp Duties, not being progressive Duties, have been or may be granted or imposed on any Deed or Instrument, be it enacted, That the progressive Duties payable on any such last-mentioned Deed or Instrument, and the Stamp Duties on any Duplicate or Counterpart thereof, shall, in the Absence of any express Provision in that Behalf, be the same as would have been payable if the Stamp Duties on such Deed or Instrument had been imposed or granted by the aforesaid Act of the Thirteenth and Fourteenth Years of Her Majesty's Reign.

Adhesive Stamps may be affixed and cancelled by an authorized Officer of Inland Revenue.

32. In any Case where, under any Act of Parliament now or hereafter in force, it is or shall be competent to or incumbent upon any Person or Persons to affix to any Instrument chargeable with Stamp Duty an adhesive Stamp to denote such Duty, and to cancel the same, it shall be lawful for any Officer of Inland Revenue, duly authorized by the Commissioners of Inland Revenue in that Behalf, on any such Instrument being produced to him, to affix thereto the proper adhesive Stamp, and to cancel the same by any Means the Commissioners may think proper; and thereupon the said Instrument shall be deemed to be as well and sufficiently stamped as if the Stamp had been affixed and cancelled by the Person or Persons allowed or required by Law to affix and cancel the same, and as if the Instrument had been impressed with a Stamp denoting the same Amount of Duty as the Stamp so affixed: Provided that nothing herein contained shall authorize the stamping of any Instrument not allowed by Law to be stamped after it is made, signed, or issued, or after the Expiration of any Period by Law limited for stamping the same, nor in any way alter or affect the Law requiring the Payment of a Penalty on the stamping of any such Instrument.

Mode of cancelling adhesive Stamps.

33. In any Case where an adhesive Stamp used for denoting any Stamp Duty is required by Law to be cancelled by any Person, by Writing thereon his Name or the Name of his Firm, it shall be sufficient if, instead of the Name in full, the Initials thereof shall be so written, or shall be stamped or impressed in Ink thereon, together with any other Particulars specially required by Law to be written thereon, provided that by means thereof the Stamp shall be effectually obliterated and cancelled, so as not to admit of its being used again, anything in any Act to the contrary notwithstanding; and where the adhesive Stamp on any Foreign Bill or Promissory Note shall, on such Bill or Note being received by any Person who shall be or become the *bonâ fide* Holder thereof, be effectually obliterated, and shall purport and appear to be duly cancelled, the same shall,

shall, so far as relates to such Holder, be deemed to be sufficiently cancelled: Provided that where any such Bill or Note when so received by any such Person as last aforesaid shall have affixed thereto a proper and sufficient adhesive Stamp, but such Stamp shall not be duly cancelled, it shall be competent to the Holder to cancel the same as if he were the Person first negotiating the Bill or Note; and upon his so doing such Bill or Note shall be deemed to be duly stamped, and shall be as valid and as available by such Holder and any prior or subsequent Holder as it would have been if the Stamp had been affixed and cancelled as by Law required by the First Holder, anything in any Act to the contrary notwithstanding; but nothing herein contained shall relieve any Person who ought to cancel such Stamp from any Penalty incurred by not cancelling the same as required by Law.

Bills of Sale to be produced stamped on filing Copies, and Deeds to be stamped before registered.

34. No Copy of any Bill of Sale of Personal Chattels shall be filed in any Court unless the Original shall be produced to the proper Officer with whom the Copy is to be filed, duly stamped with the Duty to which the same may be liable; and no Deed or Instrument liable to Stamp Duty shall be registered until the same is duly stamped.

Licences to Joint Stock Banks not required to specify the Names of more than Six Persons.

35. Whereas the Licences and Certificates granted to Bankers and Persons acting as Bankers in *Great Britain* and *Ireland* respectively, by or under the Authority of the Commissioners of Inland Revenue, are required by Law to specify, amongst other things, the Names and Places of Abode of all the Persons composing the respective Companies or Partnerships to whom they are granted: Be it enacted, That in any Case where a Company or Copartnership of Bankers consists of more than Six Persons it shall be sufficient to specify in any such Licence or Certificate the Names and Places of Abode of any Six or more of such Persons who may be presented to the Commissioners or their Officer, or whom they or he may select for the Purpose, and to grant the Licence or Certificate to them as and for the whole of the Company or Copartnership, or otherwise to specify only the Name or Style of the Company or Copartnership, and to grant the Licence or Certificate to such Company or Copartnership in and by the said Name or Style, as the Commissioners or their Officer shall think fit; and every such Licence and Certificate respectively shall be as good, valid, and available as if the Names and Places of Abode of all the Members of the Company or Copartnership had been specified therein, and the Licence had been granted to them, anything in any Act of Parliament to the contrary notwithstanding; but this shall not in any way alter or affect the Provisions of any Act of Parliament whereby any Banking Company or Copartnership is required to make any Account or Return of the Names

Names and Places of Abode of all the Members or Partners of such Company or Copartnership, and any other Particulars relating thereto.

The Provision made for assessing the Income Tax on the Interest and Dividends payable in the United Kingdom arising out of Foreign Companies extended to Colonial Companies.

36. The Provision made by the Act passed in the Fifth and Sixth Years of Her Majesty's Reign, Chapter Eighty, Section Two, and the Act passed in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Thirty-four, Section Ten, for the assessing and charging the Income Tax on Interest, Dividends, or other annual Payments payable out of or in respect of the Stocks, Funds, or Shares of any Foreign Company, Society, Adventure, or Concern, shall be and the same is hereby extended and shall be applied to the assessing and charging of the Income Tax on all Interest, Dividends, or other annual Payments payable out of or in respect of the Stocks, Funds, or Shares of any Colonial Company, Society, Adventure, or Concern, and in respect of any Securities given by or on account of any such Colonial Company, Society, Adventure, or Concern, and which said Interest, Dividends, or annual Payments have been or shall be intrusted to any Person in the United Kingdom for Payment to any Persons, Corporations, Companies, or Societies in the United Kingdom; and for this Purpose the said Section Ten of the last-mentioned Act and this Enactment shall be read and construed together as One Enactment, in like Manner as if the Words "or Colonial" had been inserted and contained in the said Section Ten, immediately after the Word "Foreign," used therein with reference to any Company, Society, Adventure, or Concern.

Inspector or Surveyor to certify to Commissioners Cases in which Persons assessed are succeeded in their Trade or Business by other Persons, and Commissioners may apportion and adjust the Assessment.

37. In any Case in which an Assessment shall be made under Schedule (D.) of the Acts relating to the Income Tax, and the Party assessed shall within the Year of Assessment cease to carry on the Concern in respect of which the Assessment shall be made, and shall be succeeded therein by another Person, it shall be lawful for the Inspector or Surveyor of the District within which the Change may take place, at any Time before the Expiration of Three Calendar Months from the Fifth Day of *April* next after such Change, to certify to the Commissioners for the District in which the Assessment shall have been made the Particulars thereof, and the Christian and Surname and Place of Residence of the Person assessed, and of the Successor to the Concern, and also the Date of the Change in the carrying on of the said Concern, if the same shall be known to the said Inspector or Surveyor; and upon the Receipt of such Certificate the Commissioners shall cause Notice to be given to the respective Parties of a Time and Place appointed for a Meeting of Commissioners for considering the same; and the Commissioners shall, upon the Examination of the respective Parties, if in Attendance, or upon such other Proof of the Facts as may be satisfactory to the said Commis-

Commissioners, adjust and apportion the Assessment by charging the Successor with a fair Proportion thereof from the Period of his succeeding to the Concern and relieving the Person originally assessed from a like Amount.

Commissioners Determination final.

38. The Determination of the Commissioners upon any such Certificate shall be final, and the Assessment so adjusted shall be recoverable from the respective Parties in like Manner as an Original Assessment; provided that if in any Case either of the said Parties shall have paid in respect of any Assessment so certified more than the Proportion which shall appear by the Determination of the Commissioners to be chargeable on him, then the Amount which shall have been so overpaid shall, when recovered from the Party liable, be paid to the Person by whom the Overpayment may have been made.

Recovery of adjusted Assessment.

As to Land Tax.

All Surplus Land Tax collected in any Parish to be paid to the Receiver General of Inland Revenue, and by him into the Bank of England to an Account to be opened for that Purpose.

39. And whereas an Act was passed in the Sixth Year of the Reign of King *George* the Fourth, Chapter Thirty-two, to provide for the Application of Monies arising from the Excess or Surplus of Land Tax assessed in certain Cases beyond the Quota or Proportion payable by the several Parishes or Places in *Great Britain* respectively, and it is expedient to make further and other Provision for the Application of such Monies for the Benefit of such respective Parishes or Places: Be it enacted, That in every Case where the Assessment made or to be made and allowed under the Provisions of the Acts relating to the Land Tax, for or upon any Parish or Place in any District or Division in *Great Britain*, shall exceed by any Amount or Sum whatever the Quota or Proportion payable to Her Majesty by or for such Parish or Place under the Provisions of the said Acts, the Excess or Surplus which shall be collected over and above the said Quota shall be accounted for and paid in the due and ordinary Course of Collection to the Receiver General of Inland Revenue, and shall be by him paid into the Bank of *England* to the Credit of an Account to be opened in the Books of the said Bank with the Commissioners for the Reduction of the National Debt, and to be entitled "The Account of Surplus Land Tax;" and the Commissioners of Inland Revenue shall cause to be opened and kept in the Books of the Inland Revenue Office at *Somerset House* an Account with every such Parish and Place respectively, and in every such last-mentioned Account shall be entered the Sums of Money from Time to Time collected from every such respective Parish and Place, and paid to the said Receiver General as such Surplus Land Tax as aforesaid.

Surplus Land Tax to be applied in

40. Whenever the Amount of such Surplus Land Tax standing to the Credit of any Parish or Place in any such Account as last mentioned

the Redemption of Land Tax chargeable on the Parish in which it has arisen.

mentioned shall be sufficient, according to the Rules established by Law for computing the Consideration Money for the Redemption of Land Tax, to redeem the Sum of Three Pounds Land Tax, or to redeem the whole of the Land Tax chargeable on such Parish or Place, if the same shall be less than Three Pounds, the Commissioners of Inland Revenue shall certify that Fact to the Commissioners for the Reduction of the National Debt, who shall thereupon apply and appropriate in the Purchase and cancelling of Parliamentary Stocks or Annuities such Sum of the Monies standing in their Names to the Credit of the said Account of Surplus Land Tax as the said Commissioners of Inland Revenue shall certify to them to be a sufficient Consideration, computed according to the Rules aforesaid, for the Redemption of the Amount of Land Tax mentioned in their Certificate as intended to be redeemed thereby.

Commissioners of Inland Revenue to certify the Appropriation of Surplus Land Tax, and thereupon Parish to be exonerated from the Amount redeemed.

41. The Commissioners of Inland Revenue, having transmitted such Certificate as aforesaid to the Commissioners for the Reduction of the National Debt, shall cause the Parish or Place named in the said Certificate to be debited in the Surplus Land Tax Account in the Books of the Inland Revenue Office with the Sum specified in the said Certificate as the Sum to be applied in the Redemption of Land Tax chargeable upon such Parish or Place, and the said Commissioners of Inland Revenue shall also certify to the Commissioners of Land Tax for the District or Division in which the said Parish or Place is situated that the said Sum has been so applied, and also the Amount of Land Tax redeemed thereby, and thereupon the said Parish or Place shall stand exonerated and discharged from the said Amount of Land Tax from such of the quarterly Days for Payment of Land Tax as shall next precede the Day of the Date of the last-mentioned Certificate; and the said last-mentioned Certificate shall be registered in the Books of the proper Officer for the Registration of Land Tax redeemed.

So much of 6 G. 4. c. 32. as directs any other Appropriation repealed.

42. So much of the said Act of the Sixth Year of King *George* the Fourth, Chapter Thirty-two, as enacts or directs that the Surplus Land Tax arising in any Parish or Place shall be applied or appropriated in any other Manner than as by this Act is directed, shall be and the same is hereby repealed.

Not to repeal 4 & 5 W. 4. c. 60. s. 6. authorizing Remuneration to Assessors for making Assessments of Land Tax.

43. Provided always, That nothing in this Act contained shall extend to repeal the Sixth Section of the Act passed in the Fourth and Fifth Years of King *William* the Fourth, Chapter Sixty, or to prevent the Commissioners of Land Tax from deducting from the Surplus Land Tax which shall arise in any Parish or Place before Payment thereof to the Receiver General of Inland Revenue such Sum

Sum or Sums of Money as by or under the said last-mentioned Enactment are or may be directed or authorized to be paid to the Assessors of such Parish or Place as a Remuneration for their Trouble in making the Assessments to the Land Tax.

Construction of the Term "Parish or Place."

44. The Term "Parish or Place," used in this Act with reference to Land Tax, shall include and be construed to mean any City, Borough, Town, Parish, Ward, or Place.

As to Land, Assessed, and Income Taxes.

Duplicates of Assessments, &c. to be delivered to Commissioners by Collector upon clearing his Account.

45. Every Collector of any of the said Taxes shall upon clearing his Account for any of such Taxes deliver to the Commissioners by whom he was appointed the Duplicate of the Assessment for the Year and Tax to which such Account relates, together with the Books or Book of Receipts and Counterfoils furnished for his Use in the Collection of such Taxes, or in default thereof he shall forfeit the Sum of Fifty Pounds.

Persons in Prison against whom Informations are exhibited for Offences against the Inland Revenue to be brought up by Habeas Corpus at the Hearing of such Informations.

46. Where any Person against whom an Information shall be exhibited before a Justice of the Peace for any Offence committed by such Person against any Act relating to the Inland Revenue shall be in Prison on any Account whatever at the Time appointed for the Hearing of such Information, the Commissioners of Inland Revenue shall cause to be obtained and issued out of the Court of Exchequer in *England*, *Scotland*, or *Ireland*, as the Case may require, a Writ of Habeas Corpus directed to the Governor or Keeper of the Prison in which such Person shall be confined, commanding him to convey such Person to the Place of Hearing to be specified in such Writ, in order that the said Person may answer the said Information and attend the Trial thereof; and such Writ of Habeas Corpus shall be issued out of either of the said Courts, on Application made by any One of the Solicitors of Inland Revenue in *England*, *Scotland*, or *Ireland*, on behalf of the said Commissioners, to any Baron or Judge of any of the Superior Courts of Law in *England*, *Scotland*, and *Ireland* respectively; and it shall be lawful for the Justices or Magistrate before whom any such Information shall be brought for Adjudication to refuse to proceed with the said Information in the Absence of the Person charged, when satisfactory Proof shall be made that such Person is confined in Prison.

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