ANNO VICESIMO OCTAVO & VICESIMO NONO

VICTORIÆ REGINÆ.

****

CAP. XCVI.

An Act to amend the Laws relating to the Inland Revenue. [5th *July* 1865.]

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:

Scale of Stamp Duties on Conveyances, in lieu of Scale in 13 & 14 Vict. c. 97.

1. For and in lieu of the Scale of Stamp Duties chargeable under the Title "Conveyance" in the Schedule of the Act passed in the Thirteenth and Fourteenth Years of Her Majesty's Reign, Chapter Ninety-seven, the following Scale of Stamp Duties shall be chargeable; (that is to say,)

					£	s.	d.
Where the Purchase or Consideration Money expressed in or upon the principal or only Deed, Instrument, or Writing of Conveyance shall not exceed £5 - -					0	0	6
And where the same shall exceed £5	and not exceed	£10			0	1	0
"	"	10	"	15	0	1	6
"	"	15	"	20	0	2	0
"	"	20	"	25	0	2	6
"	"	25	"	50	0	5	0
"	"	50	"	75	0	7	6
"	"	75	"	100	0	10	0
"	"	100	"	125	0	12	6
"	"	125	"	150	0	15	0
"	"	150	"	175	0	17	6

And

	£		£	£	s.	d.
And where the same shall exceed	175	and not exceed	200	1	0	0
„ „	200	„	225	1	2	6
„ „	225	„	250	1	5	0
„ „	250	„	275	1	7	6
„ „	275	„	300	1	10	0

And where the Purchase or Consideration Money shall exceed £300, then for every £50, and also for any fractional Part of £50 - - - - 0 5 0

Scale of Stamp Duties on Appraisements, in lieu of Scale in 55 G. 3. c. 184.

2. And for and in lieu of the Scale of Stamp Duties chargeable under the Title "Appraisement" in the Schedule to the Act passed in the Fifty-fifth Year of the Reign of King *George* the Third, Chapter One hundred and eighty-four, the following Scale of Stamp Duties shall be chargeable; (that is to say,)

					£	s.	d.
Where the Amount of the Appraisement or Valuation shall not exceed £5 - - - - -					0	0	3
And where it shall exceed £5	and not exceed	£10		-	0	0	6
„ „	10	„	20	-	0	1	0
„ „	20	„	30	-	0	1	6
„ „	30	„	40	-	0	2	0
„ „	40	„	50	-	0	2	6
„ „	50	„	100	-	0	5	0
„ „	100	„	200	-	0	10	0
„ „	200	„	500	-	0	15	0
„ „	500	-	-	-	1	0	0

Scale of Stamp Duties on Awards, in lieu of Duties in 23 & 24 Vict. c. 111.

3. And for and in lieu of the Scale of Stamp Duties chargeable under the Title "Award" in the Schedule to the Act passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and eleven, the following Scale of Stamp Duties shall be chargeable; (that is to say,)

					£	s.	d.
For and upon every Award in England or Ireland, and Award or Decreet Arbitral in Scotland, where the Amount or Value of the Matter in dispute shall not exceed £5 - - - - -					0	0	3
And where it shall exceed	£5 and not exceed	£10		-	0	0	6
„ „	10	„	20	-	0	1	0
„ „	20	„	30	-	0	1	6
„ „	30	„	40	-	0	2	0
„ „	40	„	50	-	0	2	6
„ „	50	„	100	-	0	5	0
„ „	100	„	200	-	0	10	0
„ „	200	„	500	-	0	15	0
„ „	500	„	750	-	1	0	0
„ „	750	„	1,000	-	1	5	0
And where it shall exceed £1,000, and also in all other Cases not above provided for - - - -					1	15	0

4. And

Stamp Duty reduced on certain Licences granted by Ecclesiastical Authority.

4. And in lieu of the Stamp Duty of Two Pounds now chargeable by Law for or upon any Licence to be granted by any Archbishop, Bishop, Chancellor, or other Ordinary, or by any Ecclesiastical Court, in *England* or *Ireland*, or by any Presbytery or other Ecclesiastical Power in *Scotland*, for any of the following Purposes, (that is to say,)

1. To hold the Office of Lecturer, Reader, Chaplain, Church Clerk, Chapel Clerk, Parish Clerk, or Sexton;
2. For licensing a Building for the Performance of Divine Service within an Ecclesiastical District formed under the Provisions of the New Parishes Act;
3. For licensing any Chapel for the Solemnization of Marriages therein pursuant to the Provisions of the Act Sixth and Seventh *William* the Fourth, Chapter Eighty-five;
4. For licensing or authorizing any Matter which regards a consecrated Building or Ground, or anything to be constructed, set up, taken down, or altered therein, or to be removed therefrom;

There shall be charged and paid for or upon any such Licence as aforesaid the Stamp Duty of Ten Shillings: Provided always, that nothing herein contained shall extend to charge with Duty any Licence expressly exempted from Stamp Duty by any Act of Parliament now in force.

Agreements for letting small Tenements chargeable with One Penny Stamp Duty.

5. Any Agreement or Memorandum for the letting of a Dwelling House or Tenement, or Part of a Dwelling House or Tenement, for any Period less than a Year, at a Rent payable weekly or monthly, and not exceeding the Rate of Three Shillings and Sixpence *per* Week, shall be chargeable with the Stamp Duty of One Penny only in lieu of any other Stamp Duty now chargeable on any such Agreement or Memorandum.

Duty on Certificates taken out by Conveyancers and Special Pleaders within the first Three Years of their Practice reduced.

6. And whereas by an Act passed in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Sixty-three, certain Stamp Duties specified in the Schedule to the same Act annexed are imposed upon a Certificate to be taken out yearly by every Person, being a Member of One of the Four Inns of Court in *England*, and by every Person in *Ireland*, who, in the Character of Conveyancer, Special Pleader, Draftsman in Equity, or otherwise, shall, for or in expectation of any Fee, Gain, or Reward, draw or prepare any Conveyance of or Deed or Instrument relating to any Estate or Property, Real or Personal, or any other Deed or Contract whatever, or any Pleadings or Proceedings in any Court of Law or Equity: Be it enacted, That any such Certificate to be taken out by any such Person as aforesaid within the Period of Three Years after he

he shall first begin to practise in manner aforesaid shall be charged with only One Half of the said Duties respectively.

Stamp Duty on Charterparties reduced.

7. In lieu of the Stamp Duty of Five Shillings now chargeable by Law on any Charterparty, or any Document chargeable with Stamp Duty as a Charterparty, there shall be charged and paid thereon the Stamp Duty of Sixpence, which may be denoted either by an impressed Stamp upon the Charterparty or Document or by an adhesive Stamp affixed thereon; provided, that if an adhesive Stamp be used, the Person who shall last sign the Charterparty or Document, or whose Signature shall complete the same as a binding Contract, shall at the Time of his so signing the same cancel the said Stamp by writing thereon his Name or the Name of his Firm, together with the true Date of his so writing the same; and in default of so cancelling the adhesive Stamp in manner aforesaid, such Charterparty or Document shall not be good, valid, or available for any Purpose whatever: Provided always, that if any Charterparty or other such Document as aforesaid which shall be brought to the Commissioners of Inland Revenue to be stamped within the respective Times herein-after mentioned after the same shall bear Date and shall have been first signed, the Commissioners shall stamp the same with an impressed Stamp on the following Terms; (that is to say,) if within Seven Days, on Payment of the Duty and Four Shillings and Sixpence; and if after that Time, and within One Calendar Month after such Date and first signing, then on Payment of the Duty and the Sum of Ten Pounds; but after the Expiration of the last-mentioned Period it shall not be lawful to stamp such Charterparty or other Document as aforesaid on any Pretence whatever: Provided always, that if any Charterparty, whether printed or written, shall be first signed by any Party thereto out of the United Kingdom, such Charterparty being unstamped, it shall be lawful for any Party thereto within Ten Days after it shall have been received in this Kingdom, and before the same shall have been signed by any Person here, to affix thereto an adhesive Stamp denoting the Duty chargeable thereon, and to cancel such Stamp by writing across the same his Name and the Date when he shall so affix such Stamp, and thereupon such Charterparty shall be deemed to be duly stamped.

If Stamp not cancelled, Charterparties invalid.

Terms on which certain Charterparties may be stamped after being signed.

Reduction of Duty on certain Time Policies of Sea Insurance.

8. And whereas by an Act passed in the Seventh Year of Her Majesty's Reign, Chapter Twenty-one, certain Stamp Duties contained in the Schedule to the same Act were imposed on Policies of Sea Insurance in relation to Ships or Vessels for or upon any Voyage, and also for any certain Term or Period of Time: Be it enacted,

enacted, That there shall be charged and paid, in lieu of the Duties chargeable under the said last-mentioned Act, for and in respect of any such Insurance made for a certain Term or Period of Time upon or in relation to any Ship or Vessel, the following reduced Rates of Duty for every One hundred Pounds and also for any fractional Part of One hundred Pounds whereof the same shall consist; (that is to say,)

	Duty. £	s.	d.
Where any Insurance shall be made upon or in relation to any Ship or Vessel lying or being in any Dock, Harbour, or River for any certain Term or Period of Time not exceeding One Calendar Month - - - - -	0	0	6
And where any such Insurance as aforesaid shall be made for any Term or Period of Time exceeding One Month, and not exceeding Three Months, and also where any Insurance shall be made upon or in relation to any Ship or Vessel lying or being elsewhere than as aforesaid for any Term or Period of Time not exceeding Three Months - - - - - -	0	1	0
And where any Insurance shall be made upon or in relation to any Ship or Vessel, wheresoever the same may be, for any Term or Period of Time exceeding Three Months and not exceeding Six Months - - - - - -	0	2	0
Exceeding Six Months - - - - -	0	4	0

Insurances on a Voyage and also for Time, how chargeable.

And any Sea Insurance made for or upon a Voyage and also for any certain Term or Period of Time, or to extend to or cover any certain Term or Period of Time beyond Twenty-four Hours after the Ship shall have arrived at her Destination and been there moored at Anchor, is hereby declared to be an Insurance for a certain Term or Period of Time as well as an Insurance made upon a Voyage, and the Policy to be chargeable with Duty accordingly.

Limitation of Time for making Application for Allowance of Stamp Duty on Policies of Re-assurance repealed.

9. And whereas by an Act passed in the last Session of Parliament, Chapter Fifty-six, Section One, the Time for making Application to the Commissioners of Inland Revenue for the Allowance for the Stamp Duty impressed on a Policy of Re-assurance is limited to a Period of Three Calendar Months next after the Termination of the Risk: Be it enacted, That so much of the said Section as limits the Time for making such Application as aforesaid shall be and the same is hereby repealed.

10. And

55 G. 3. c. 184. "Policies."

10. And whereas by the said Act passed in the Fifty-fifth Year of the Reign of King *George* the Third certain Stamp Duties contained in the Schedule to the same Act were imposed, under the Head or Title of "Policy," on various Descriptions of Insurance commonly known by the several Names of Life Insurance, Fire Insurance, and Sea Insurance respectively, specifically described and charged with Duty as in the said Schedule is mentioned; and lastly certain Duties were imposed upon any Policy of Assurance whereby any other lawful Insurance whatsoever than as aforesaid should be made upon any Property or Interest whatever from Loss or Damage of any Kind: And whereas by the said Act passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and eleven, certain other Stamp Duties, described under the Head or Title of "Policy" in the Schedule to the last-mentioned Act, were also granted and imposed: Be it enacted, That in lieu of the Duties so granted and imposed by the said Two last-recited Acts respectively as last aforesaid, so far as they relate to any Insurance on which Duties are imposed by this Act, there shall be charged and paid for and upon any Policy of Assurance whereby any lawful Insurance not chargeable with Stamp Duty as Life Insurance, Fire Insurance, or Sea Insurance shall be made upon any Property or Interest whatever from Loss or Damage of any Kind, or whereby any Sum of Money shall be assured or agreed to be paid only upon the Death of any Person from Accident or Violence, or otherwise than from a natural Cause, or as Compensation for a personal Injury, or whereby any Sum of Money shall be assured or agreed to be paid as or for Loss or Damage or Compensation for or Indemnity against Loss or Damage arising from or consequent upon the happening of any Accident, the following Duties; (that is to say,)

23 & 24 Vict. c. 111.

Stamp Duties granted on certain Policies of Assurance in lieu of former Duties thereon.

	£	*s.*	*d.*
If the Premium or Consideration for such Assurance shall not exceed 2*s.* 6*d.* - -	0	0	1
And if the same shall exceed 2*s.* 6*d.* and shall not exceed 5*s.* - - - -	0	0	3
And if the same shall exceed 5*s.*, then for every 5*s.* and also for any fractional Part of 5*s.* of such Premium or Consideration - -	0	0	3

And where any such Assurance as aforesaid shall be made on such Terms or Conditions that the Rates of Duty aforesaid cannot be applied to the same or the Policy charged therewith, then, in lieu of the foregoing Rates of Duty, there shall be charged and paid upon such Policy in respect of the Amount of the Sum insured the same Rate of Stamp Duty as is now chargeable by Law on a Policy of Life Assurance.

11. Pro-

Accidental Death Policy not to be chargeable as Life Assurance.

11. Provided always, That no Policy of Assurance for Payment of any Sum of Money upon the Death of any Person only from Accident or Violence, or otherwise than from a natural Cause, shall be deemed to be a Policy of Life Assurance chargeable otherwise than under this Act; and provided also, that nothing herein contained shall extend to repeal or alter the Duty chargeable under an Act passed in the Twelfth and Thirteenth Years of Her Majesty's Reign, intituled *An Act to confer certain Powers on the Railway Passengers Assurance Company* on the Sums received by the said Company in respect of the Insurance Tickets issued by them, or to impose any other Duty upon or in respect of such Tickets.

Not to repeal or alter the Duties payable by the Railway Passengers Assurance Company.

Section 8 of 23 & 24 Vict. c. 111. and Section 29 of 24 & 25 Vict. c. 91. repealed.

12. Section Eight of the said Act of the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, and Section Twenty-nine of an Act passed in the Twenty-fourth and Twenty-fifth Years of Her Majesty's Reign, Chapter Ninety-one, shall be and the same are hereby repealed, save and except as to any Arrear of Duty or any Penalty incurred before the passing of this Act.

Provisions for preventing Frauds in relation to the Stamp Duties imposed by this Act on Policies of Insurance.

13. And for preventing Frauds in respect of the Stamp Duties by this Act imposed on Policies of Insurance, the Provisions and Penalties contained in Section Six of the Act passed in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Fifty-nine, shall be observed, applied, and put in force in relation to Policies of Insurance of any Description (other than Sea Insurance) whereon Duties are imposed by this Act; and further, if any Person shall make, sign, or deliver out any Policy not duly stamped for denoting the Duty by this Act charged thereon he shall forfeit the Sum of Twenty Pounds; and where any Insurance shall be made by or for any Society or Company, the Person who shall be a Managing Director or the Secretary or other Principal Officer thereof at the Time of committing any Offence or unlawful Act, Neglect, or Default for which any Penalty is by this or any other Act imposed shall be held to be a Person committing such Offence, or doing or suffering such unlawful Act, Neglect, or Default, and shall, as well as the said Society or Company, be subject and liable to any and every such Penalty as aforesaid.

Meaning of the Terms "Assurance" and "Policy."

14. The Term "Assurance" used in this Act shall mean and include Insurance, and the Term "Policy" shall mean and include any Agreement or other Instrument, by whatever Name the same shall be called, whereby any such Assurance as aforesaid shall be made or agreed to be made.

15. The

Policies and Instruments of Insurance made abroad on behalf of Insurers in the United Kingdom, whencharge-able with Stamp Duty.

15. The Stamp Duties chargeable under this or any other Act for the Time being in force upon or in respect of any Policy of Insurance of any Description shall extend to and be deemed to be payable upon and in respect of any Policy or other Instrument of Insurance which shall be made or signed out of the United Kingdom by or on behalf of any Person carrying on the Business of Insurance within the United Kingdom, or by which, according to any Stipulation, Agreement, or Understanding, expressed or implied, any Loss or Damage or any Sum of Money shall be payable or recoverable in the United Kingdom upon the happening of any Contingency whatever; and no such Policy or other Instrument of Insurance shall be valid or available in the United Kingdom for any Purpose whatever, unless the same shall be duly stamped for denoting the Duties chargeable thereon as aforesaid: Provided always, that if such Policy or Instrument shall be brought to the Commissioners of Inland Revenue for the Purpose of being stamped as aforesaid within Two Calendar Months next after the same shall have been received in the United Kingdom, and upon Proof of that Fact to the Satisfaction of the said Commissioners, they shall cause such Policy or Instrument to be duly stamped on Payment of the Duties chargeable thereon; but after the Expiration of the said Period it shall not be lawful for the Commissioners to permit the said Policy or Instrument to be stamped on any Pretence whatever.

Policies executed abroad to be brought to be stamped within Two Months after being received in the United Kingdom.

Receipts given for Sums deposited on Allotments of Shares, or for Calls on Scrip or Shares, not to be exempted from Stamp Duty.

16. And whereas by the Laws in force Receipts given for Money deposited in any Bank, or in the Hands of any Banker, to be accounted for, are exempted from Stamp Duty, except Receipts or Acknowledgments for Sums paid or deposited for or upon Letters of Allotment of Shares, or in respect of Calls upon Scrip or Shares, of or in any Joint Stock or other Company, or proposed or intended Company: Be it enacted, That such Exception shall be deemed to apply wheresoever any such Company may be, and shall also extend to Receipts and Acknowledgments for Sums paid or deposited for or in respect of Allotments of Shares, and Calls upon Scrip or Shares, of or in any Loan or proposed or intended Loan raised or proposed to be raised by or on behalf of any Foreign or Colonial Government, State, Corporation, or Company; all which said Receipts and Acknowledgments, so excepted as aforesaid, by whomsoever given shall be chargeable with the Duty imposed on Receipts.

Stamp Duties on Transfers of Mortgages.

17. And whereas by the said Act passed in the Thirteenth and Fourteenth Years of Her Majesty's Reign, Chapter Ninety-seven, certain Stamp Duties specified in the Schedule to the same Act were granted and imposed upon any Transfer or Assignment, Disposition

Disposition or Assignation, of any Mortgage or Wadset, or of any such other Security as in the said Schedule is described, or of the Benefit thereof, or of the Money or Stock thereby secured: Be it enacted, That in lieu of the said last-mentioned Duties there shall be charged and paid for and upon every such Transfer or Assignment, Disposition or Assignation, as aforesaid, the following Stamp Duties; (that is to say,)

For every 100*l.* or any fractional Part of 100*l.* of the Amount or Value of the Principal Money or Stock already secured by such Mortgage, Wadset, or other such Security as aforesaid, thereby transferred or assigned or disponed, the Duty of Sixpence:

And if any further Sum of Money or Stock shall be added to the Principal Money or Stock already secured as aforesaid there shall be charged and paid also the same Duty as on a Mortgage or Wadset for the Amount or Value of such further Money or Stock.

Hawkers Licences may be renewed before Expiration, and new Licence to stand in place of Licence surrendered.

18. Any Hawker, Pedlar, or Petty Chapman may apply for a renewed Licence under the Provisions of the Statute in that Behalf at any Time before the Expiration of his current Licence; and on Production and Surrender of his current Licence, and Payment of the Duty chargeable on a new Licence, it shall be lawful for the Officer to grant to him a renewed Licence, and such Officer shall insert therein the Days of the Commencement and Termination of the Period for which the same shall be granted, and the Day of granting the same, and shall endorse thereon a Memorandum of the Date and Place of Surrender of the current Licence; and such renewed Licence, so endorsed, shall stand in the Place of and be of the same Force and Effect as the surrendered Licence during the unexpired Term thereof, as well as for the whole of the Term for which the renewed Licence shall have been granted.

First Appointments of certain Officers of Customs not chargeable with Stamp Duty.

19. No Stamp Duty shall be chargeable upon the first Grant or Appointment of any Person to the Office or Employment of Outdoor Officer, Boatman, Waterman, or Watchman in the Service of the Customs, or upon any Commission or Deputation granted to him in pursuance of such Appointment.

No Declaration in order to a Marriage without Licence.

20. No Declaration required to be made pursuant to any Act relating to Marriages in order to a Marriage without Licence shall be chargeable with any Stamp Duty.

Stamp Duties on Certificates of Marriage and of

21. And whereas under the Title "Certificate" in the Schedule to the Act passed in the Fifty-fifth Year of the Reign of King *George* the Third, Chapter One hundred and eighty-four, a Stamp Duty

having received the Holy Sacrament repealed.

Duty of Five Shillings is imposed on a Certificate of Marriage, and the like Duty on a Certificate of any Person's having received the Holy Sacrament: Be it enacted, That the said respective Stamp Duties last mentioned shall be and the same are hereby repealed.

Appeals against Adjudications on Stamp Duties may be heard in Scotland and Ireland.

22. And whereas by the Statutes in that Behalf Her Majesty's Court of Exchequer at *Westminster* is required to hear Appeals against Adjudications of the Commissioners of Inland Revenue relating to the Stamp Duty on Deeds as in the said Statutes is mentioned: Be it enacted, That in Cases where Deeds shall be presented for the Opinion of the said Commissioners at their Offices in *Edinburgh* and *Dublin* respectively, Appeals against their Adjudications may be heard and determined by Her Majesty's Court of Exchequer in *Scotland* and *Ireland* respectively, in the same Manner and subject in all respects to the like Provisions as in the said Statutes are respectively enacted with regard to Appeals to Her Majesty's Court of Exchequer at *Westminster*.

British Spirits in Warehouse may be transferred on Production of Delivery Order.

23. Any *British* Spirits deposited in a general Warehouse, in the Name of a Distiller or Dealer in Spirits, may be transferred in the Book kept by the Officer of Excise in charge of such Warehouse into the Name of a Purchaser, upon his producing to the Officer an Order in Writing from such Distiller or Dealer, countersigned by the Proprietor of the Warehouse or his known Servant, for the Delivery of the Spirits to such Purchaser; and all Spirits so transferred shall he discharged from all Claim in respect of any Duties, Penalties, or Forfeitures to which the Distiller or Dealer from whom such Transfer has been made may be liable, but no Spirits shall be delivered out of Warehouse for Home Consumption until Payment shall be made of the full Duties of Excise chargeable thereon.

Sect. 122 of 23 & 24 Vict. c. 114. repealed.

24. Section One hundred and twenty-two of the Act passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and fourteen, is hereby repealed.

Amending the Law respecting Appeals under Excise Acts on Complaints before Commissioners and Justices.

25. In the Case of any Complaint brought before the Commissioners of Inland Revenue or Justices of the Peace respectively by virtue of the Provisions contained in the Twenty-seventh Section of the Act passed in the Fourth and Fifth Years of the Reign of King *William* the Fourth, Chapter Fifty-one, in respect of any Matter or Thing which may be the Subject of Complaint under the said Section, if the Complainant, or the Solicitor, Collector, or Supervisor to whom Notice of such Complaint

Complaint is by Law required to be given in such Case, shall feel aggrieved by the Judgment and Determination of the said Commissioners or Justices respectively, it shall be lawful for either Party aggrieved thereby to appeal from such Judgment and Determination in like Manner, and upon giving such Notices, and upon such Terms, Conditions, and Regulations (so far as the same shall be applicable), 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; provided that no such Appeal shall be allowed when the Sum in dispute shall not exceed Fifty Pounds.

Persons convicted of the illegal Manufacture of Goods liable to Excise Duty may be afterwards sued for collateral Penalties under Sect. 33 of 7 & 8 G. 4. c. 53.

26. And whereas by an Act passed in the Seventh and Eighth Years of the Reign of King *George* the Fourth, Chapter Fifty-three, Section Thirty-three, any Person discovered as therein mentioned aiding or assisting or concerned in the private manufacturing of Goods or Commodities subject to any Duty of Excise is liable to the Penalty of Thirty Pounds, over and above other Penalties mentioned or referred to in the same Section of the said Act: And whereas Doubts are entertained whether a Person who has been convicted in the said Penalty of Thirty Pounds can afterwards be lawfully prosecuted for and convicted in any such other Penalties as aforesaid: Be it declared and enacted, That it shall be lawful to proceed against any Person for the Recovery of all or any of such last-mentioned Penalties, notwithstanding he may have been previously convicted in the said Penalty of Thirty Pounds.

Liquids containing purified Methylic Alcohol to be deemed Low Wines for distilling Purposes, and Persons distilling the same to be deemed Distillers.

27. And whereas it is discovered that potable Spirits may be obtained from Methylic Alcohol by distilling the same after certain Processes of Purification, by which it is freed from the unpalatable Flavours which pertain to it in its crude State, and it is expedient to subject such Spirits to the Duty of Excise chargeable on Spirits: Be it enacted, That any Liquid containing or having mixed therewith Methylic Alcohol which shall have been purified or prepared for Distillation by means of Filtration, or any other Process which may free it or be intended to free it wholly or partially from any Flavour or Odour which might otherwise pertain to it, shall be deemed to be Low Wines for the Purpose of Distillation within the Meaning of the Laws of Excise relating to the distilling of Spirits; and every Person making, preparing, or having in his Possession any such Low Wines, and having also a Still, shall be deemed to be a Distiller liable to the several Duties, Penalties, and Forfeitures imposed by Law on Distillers of Spirits.

28. Methylic

Preparation of Methylic Alcohol for distilling Spirits to be carried on only in a licensed Distillery.

28. Methylic Alcohol which shall have undergone any such Process of Filtration or Purification as aforesaid shall be deemed to have been so prepared for the Purpose of distilling Spirits therefrom, and no Person other than a Person duly licensed as a Distiller of Spirits shall so prepare or purify any Methylic Alcohol, nor shall any such Process as aforesaid be commenced or carried on elsewhere than on Premises duly licensed as a Distillery, and of which, together with the Stills, Vessels, and Utensils to be used therein, due Entry shall have been made with the Officers of Excise, under Pain of such Penalties and Forfeitures and Liability to Seizure for any Breach of this Enactment as would or might be incurred by any Act done in contravention of the Third Section of the Act passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and fourteen.

Rules and Regulations under which the distilling of Spirits from such Low Wines is to be carried on. Spirits to be chargeable with Excise Duty.

29. The distilling of Spirits from any such Low Wines as aforesaid shall be carried on under and subject to the like Rules, Regulations, and Conditions as are prescribed by the Laws in force in relation to the distilling of Spirits, and the Spirits produced by such Distillation shall be deemed to be *British* Spirits chargeable with the Duties of Excise, and shall be subject to all the Laws, Provisions, and Regulations relating to *British* Spirits: Provided always, that where it shall be made to appear to the Commissioners of Inland Revenue that any of such Rules, Regulations, or Conditions are inapplicable to the making, preparing, or distilling of such Low Wines as aforesaid, or impose too great a Restriction on such Distillation, it shall be lawful for the said Commissioners to relax or dispense with any of such Rules, Regulations, or Conditions, and to frame others in lieu thereof for the Purpose of regulating and facilitating the Business of the said Distillation, and otherwise in relation thereto, as they shall see fit in that Behalf.

Stamp Duty of 6*d.* only on certain Contracts under Highway Acts.

30. No Contract to be made or entered into pursuant to the Highway Acts for or relating to the making, maintaining, or repairing of Highways shall be chargeable with any higher Stamp Duty than Sixpence.

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