Amendment of 39 & 40 Vict. c. 79. s. 40. as to education being condition of relief to parents of children.

5. Notwithstanding anything contained in section forty of the Elementary Education Act, 1876, a child shall not, as a condition of the continuance of relief out of the workhouse being continued to him or his parent, be required to attend school further or otherwise than he is required to attend by a byelaw in force under section seventy-four of the Elementary Education Act, 1870, as amended by the Elementary Education Act, 1876, and this Act, in the school district in which he is resident: Provided that this section shall not apply where there is no such byelaw in force in the school district.

33 & 34 Vict. c. 75.
39 & 40 Vict. c. 79.

Repeal.
39 & 40 Vict. c. 79.

6. The Elementary Education Act, 1876, shall be repealed to the extent and from the times in the third column of the schedule to this Act mentioned, without prejudice to anything previously done or suffered, or any order previously made, or any right or title or liability acquired, accrued, or incurred in pursuance of any enactment hereby repealed; and any such thing, order, right, and title and liability may be enforced, and any proceeding then pending for such enforcement may be carried on, as if such enactment had not been repealed.

SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
39 & 40 Vict. c. 79.	The Elementary Education Act, 1876.	In section twenty-one, the words "may if they think fit" and the words "on the requisition of the parish, but not otherwise," as from the passing of this Act. Section twenty-two, as from the passing of this Act. Sections fifty-one and fifty-two, as from the passing of this Act. First Schedule, as from the first of January one thousand eight hundred and eighty-one, from "During the four years next after" down to "higher standard required for that year," both inclusive (being paragraph (3)), and from "Provided that in each of the four years next after" down to the end of the table, both inclusive (being paragraph 6).

CHAPTER 24.

An Act to consolidate and amend the Law relating to the Manufacture and Sale of Spirits. [26th August 1880.]

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:

Preliminary.

Short title.

1. This Act may be cited as the Spirits Act, 1880.

Commencement.

2. This Act shall come into operation on the first day of January one thousand eight hundred and eighty-one, which date is in this Act referred to as the commencement of this Act.

Definitions.

3. In this Act each of the following terms shall have the meaning assigned to it by this section, unless it is otherwise expressly provided, or there is something in the subject or context inconsistent with such meaning,—

"Spirits" means spirits of any description, and includes all liquors mixed with spirits, and all mixtures, compounds, or preparations made with spirits:

"Low wines" means spirits of the first extraction conveyed into a low wines receiver:

"Feints" means spirits conveyed into a feints receiver:

"British spirits" means spirits liable to a duty of Excise:

"Plain spirits" means any British spirits, (except low wines and feints,) which have not had any flavour communicated thereto or ingredient or material mixed therewith:

"Spirits of wine" means rectified spirits of the strength of not less than forty-three degrees above proof.

"British compounds" means spirits redistilled or which have had any flavour communicated thereto, or ingredient or material mixed therewith:

"Foreign spirits" means all spirits and strong waters liable to a duty of Customs:

"Sugar" includes any saccharine substance or syrup manufactured from any material from which sugar can be manufactured:

"Commissioners" means the Commissioners of Inland Revenue:

"Methylate" means to mix sprits with some substance in such manner as to render the mixture unfit for use as a beverage, and "methylated spirits" means spirits so mixed to the satisfaction of the Commissioners:

"Proof" means the strength of proof as ascertained by Sykes's hydrometer:

"Still" includes any part of a still, and any distilling apparatus whatever for distilling or making spirits:

"Distiller," "rectifier," "dealer," and "retailer" mean respectively a person who distils, rectifies, or compounds, deals in, or retails spirits:

"Excise trader" means any person carrying on a business subject to any of the regulations of this Act, and includes a maltster who makes malt duty free for distillation and any proprietor or occupier of an excise warehouse:

"Licence" means a licence granted by the Commissioners or by an officer duly authorised by them; and "licensed," as applied to an Excise trader, means a person holding a licence so granted for the purpose of his business:

"Premises," when used with reference to an Excise trader, means any building or place used by him in the course of his business, and of which entry is required to be made:

"Prescribed" and "approved" mean respectively prescribed or approved by the Commissioners:

"Warehouse" means any warehouse approved or provided for the deposit of spirits:

"Distiller's warehouse" means an approved warehouse on the premises of a distiller:

"Excise warehouse" means a warehouse approved or provided by the Commissioners as a general warehouse for the deposit of spirits:

"Customs warehouse" means a warehouse approved or provided by the Commissioners of Customs for the deposit of spirits:

"Collector" means the collector of Inland Revenue, and in connexion with the business of an Excise trader means the collector for the collection in which the premises of the trader are situate, and includes a person acting as such collector:

"Officer" means officer of Inland Revenue:

"Proper officer" means the officer of the division or ride in which the business of an Excise trader is carried on, or in which anything is by this Act required to be done by, or any notice to be given to, such officer, and includes a person acting as such officer, and also any officer superior in matters of Excise to such officer:

"Writing" includes print, and "written" includes printed:

"Justice" means a justice of the peace or a magistrate having jurisdiction for the county or place where any offence is committed or suspected to have been committed, or any offender is apprehended or found, or any goods or commodities are seized or liable to seizure or suspected to be so liable:

"County or place" includes a city, county of a city, county of a town, borough, liberty, division, franchise, or other place of magisterial jurisdiction:

"Schedule" means schedule to this Act.

Division into Parts.

4. This Act is divided into Parts, as follows:—

Part I.—Spirits other than Methylated Spirits.

Part II.—Methylated Spirits.

Part III.—Supplemental.

PART I.

SPIRITS OTHER THAN METHYLATED SPIRITS.

General.

Prohibition of distilling, &c. without licence.

5. (1.) No person may, without being licensed to do so, or on any premises to which his licence does not extend—

(*a.*) Have or use a still for distilling, rectifying, or compounding spirits; or

(*b.*) Brew or make wort or wash, or distil low wines, feints, or spirits; or

(*c.*) Rectify or compound spirits.

(2.) If any person contravenes this section he shall for each offence incur a fine of five hundred pounds, and all spirits, and vessels, utensils, and materials for distilling or preparing spirits in his possession shall be forfeited.

Liabilities of person having wash and a still.

6. Every person who makes or keeps wash prepared or fit for distillation, or low wines or feints, and has in his possession or use a still, shall, as respects the duties, penalties, and forfeitures imposed by law on distillers, be deemed to be a distiller.

As to capacity, &c. of still in England.

7. (1.) In England if a distiller keeps or uses a still of which the body, without the head, is of less capacity than three thousand gallons he must not keep or use in his distillery at the same time more than two wash stills and two low wine stills.

(2.) For every still kept or used in contravention of this section the distiller shall incur a fine of one hundred pounds, and a further fine of one hundred pounds for every time that any such still is used; and every still kept or used in contravention of this section shall be forfeited.

Condition for grant of licence for still of less than 400 gallons.

8. (1.) A person shall not have a licence to keep a still of less capacity than four hundred gallons, unless he has in use a still of that capacity, or produces to the Commissioners a certificate, signed by three justices for the county or place, that he is a person of good character, and fit and proper to be licensed to keep such a still, and that the premises in which he proposes to erect the still and of which he is in actual possession, are of the yearly value of ten pounds at least.

(2.) If the still is intended to be kept by persons in partnership, a certificate to the above effect with regard to one of the partners shall be sufficient.

(3.) The Commissioners may, if they think fit, refuse to grant the licence, notwithstanding the production of the justices certificate; but, in case of refusal, they shall state the grounds thereof in writing signed by them, to the justices.

Distiller's Premises.

Distillery to be within quarter of a mile of market town except on terms as to lodgings for officers.

9. (1.) A person shall not be entitled to a licence for, or be permitted to make entry of, a distillery, unless it is situate in or within a quarter of a mile of a market town.

(2.) The Commissioners may, if they think fit, grant a licence for, and permit entry to be made of, a distillery situate beyond these limits, on the terms of the distiller providing to their satisfaction lodgings for the officers to be placed in charge of the distillery.

(3.) The lodgings must be conveniently situate and must not form part of the distillery or of the distiller's dwelling-house, and the rent charged for them, unfurnished, must not exceed fifteen pounds a year.

(4.) If a distiller to whom a licence is granted on these terms fails to provide the lodgings, or to keep them in repair, or interrupts or annoys any officer residing therein in his use or enjoyment thereof, the Commissioners may suspend or revoke his licence.

Distillery not to be within quarter of a mile of rectifier's premises.

10. (1.) No person may make entry of or use for brewing or making wort, or wash, or for distilling spirits, or for receiving or keeping spirits as a distiller, any premises within a quarter of a mile of any premises entered or used for rectifying or compounding spirits, or for receiving or keeping spirits by a rectifier.

(2.) If any person contravenes this section he shall incur a fine of five hundred pounds for every week during which the premises are so entered or used.

Premises of distiller not to be connected with premises of brewer, &c.

11. (1.) A distiller may not carry on upon his premises the business of a brewer of beer, or a maker of sweets, vinegar, cider, or perry, of a refiner of sugar, or of a dealer in or retailer of wine.

(2.) No person may carry on the business of a distiller upon premises communicating otherwise than by an open public street or carriage road with any premises used by a brewer of beer, or a maker of sweets, vinegar, cider, or perry, or a refiner of sugar, or a dealer in or retailer of spirits or a dealer in or retailer of wine.

(3.) If any person contravenes any of the foregoing provisions of this section he shall incur a fine of two hundred pounds.

(4.) The Commissioners may refuse to grant a licence for distilling spirits in any premises in which, from their situation with respect to premises used for rectifying or compounding spirits, or to a brewery or vinegar manufactory, they think it inexpedient to allow the distilling of spirits.

Power to refuse licence to brewer, &c.

12. The Commissioners may refuse to grant a licence to brew beer, or to make vinegar, on any premises in which, from their situation with respect to a distillery, they think it inexpedient to allow the brewing of beer or making of vinegar to be carried on.

Distiller's Spirit Store and Utensils.

Provision and securing of spirit store.

13. (1.) Every distiller must, to the satisfaction of the Commissioners, provide a spirit store and cause it to be properly secured.

(2.) The spirit store must be kept locked by the officer in charge of the distillery at all times except when he is in attendance.

(3.) If a distiller fails to provide or secure a spirit store as by this section required, the Commissioners may, until it is so provided and secured, refuse to grant him a licence, or suspend or revoke his licence.

Scheduled rules with respect to vessels, &c. in distillery.

14. (1.) Every distiller must observe the rules contained in the First Schedule.

(2.) For any contravention of the rules in the First Schedule penalties shall be incurred as follows:

(*a.*) If there is found in a distillery any vessel in excess of the number permitted by the rules in the second part of the First Schedule, the vessel, with its contents, shall be forfeited, and the distiller shall incur a fine of two hundred pounds.

(*b.*) For any contravention of the rules contained in the third part of the First Schedule the distiller shall incur a fine of two hundred pounds, and an additional fine of twenty pounds for every day during which the contravention continues.

(*c.*) For any contravention of the rules contained in the fourth, seventh, or eighth part of the First Schedule the distiller shall incur a fine of two hundred pounds.

(*d.*) For any contravention of the rules contained in the fifth, sixth, or tenth part of the First Schedule, the distiller shall incur a fine of fifty pounds.

(*e.*) Every cask not marked as required by the rules contained in the ninth part of the First Schedule shall, with its contents, be forfeited.

(*f.*) For any contravention of the rules contained in the eleventh part of the First Schedule, the wash, low wines, feints, or spirits in respect of which the rules are contravened shall be forfeited, and the distiller shall incur a fine of two hundred pounds, or, at the election of the Commissioners, of twenty shillings for every gallon of such wash, low wines, feints, or spirits.

Alterations of vessels,

15. (1.) A distiller may, on giving to the proper officer two days previous notice in writing of his intention, specifying the vessel, utensil, or pipe intended to be altered,

utensils, and pipes.

moved, or added, alter or move any entered vessel, utensil, or pipe, or add a new vessel, utensil, or pipe.

(2.) Every such new vessel, utensil, or pipe must be duly entered.

(3.) If a distiller, without giving such notice, alters, moves, or adds to the vessels, utensils, or pipes on his premises after entry has been made thereof, or the capacity thereof has been ascertained by the proper officer, he shall for each offence incur a fine of two hundred pounds.

Power of Commissioners to allow use of additional or substituted vessels, &c.

16. The Commissioners may permit any distiller to fix and use, subject to such regulations as they prescribe, any vessel, utensil, or fitting, in addition to or instead of any of those required by this Act, and may from time to time withdraw any such permission. This Act shall apply to any such additional or substituted vessel, utensil, or fitting as if its use were permitted or required by this Act.

Penalty for interference with or attempt to defeat gauging.

17. If on the premises of any distiller any attempt is made or device used to prevent or hinder an officer from ascertaining the gravity, quantity, or strength of the wort, wash, low wines, feints, or spirits in any vessel, or whilst running, or to deceive him in taking the dip or gauge of any vessel or utensil, the distiller shall for each offence incur a fine of two hundred pounds.

Penalty for frauds and offences in relation to fittings.

18. If a distiller—

(*a.*) Places, affixes, or makes any cock, plug, pipe, or opening in, on, to, into, or from any vessel or utensil in contravention of this Act; or

(*b.*) Causes or procures any cover, fastening, cock, plug, pump, or pipe to be so made or used that any vessel or utensil may be employed, opened, removed, filled, or emptied in the absence of an officer, or as in any manner to avoid or defeat the security intended to be provided by this Act,

he shall for each offence incur a fine of five hundred pounds.

Distiller's Entry.

Time and mode of making entry.

19. (1.) Every distiller must, before he begins to brew any wort, make entry of the vessels, utensils, fittings, and places intended to be used by him, by signing and sending or delivering to the proper officer an account in the prescribed form, setting forth with the prescribed particulars—

(*a.*) His name and abode, and the situation of the premises intended to be entered; and

(*b.*) A true and particular description of every vessel and utensil intended to be used on those premises for the purpose of his business; and

(*c.*) Either—

(i.) The number of gallons which every still, with its head, is capable of containing; or

(ii.) The number of gallons of wash per hour which every still is capable of distilling; and

(*d.*) The purpose for which each such vessel and utensil is intended to be used; and

(*e.*) Every house, room, and place in which any part of his business is to be carried on, or any spirits are to be kept; and

(*f.*) The purpose for which each such house, room, or place is to be used.

(2.) In the account every vessel, utensil, house, room, and place must be distinguished by the name and number painted thereon.

(3.) No vessel, utensil, house, room, or place must be described in the account as intended to be used for more than one purpose.

(4.) There must be delivered with the account a drawing, model, or description distinctly showing the course, construction, and use of all fixed pipes to be used, and of every branch thereof and cock thereon, and every place, vessel, or utensil with which any such pipe communicates.

(5.) If a distiller makes entry of any vessel, utensil, house, room, or place as intended to be used for more than one purpose, he shall for each offence incur a fine of two hundred pounds.

(6.) If any vessel, utensil, fitting, house, room, or place used by a distiller, for any purpose connected with his business,—

(*a.*) is not specified in the account required to be delivered on making entry; or

(*b.*) is not numbered as so specified; or

(*c.*) is in any other place, or used or applied for any other purpose, than as so specified; or

(*d.*) does not in all respects correspond with the representation thereof as so specified;

the distiller shall, for each offence, incur a fine of five hundred pounds, and every such vessel or utensil, with its contents, and all spirits or materials for distilling spirits found in any such place, shall be forfeited.

Continuance of entry.

20. An entry must not be withdrawn whilst there remains in any place mentioned therein, any still, or in any place, vessel, or utensil mentioned therein, any materials preparing or fit for distillation, or any spirits liable to duty.

Materials for Distillation.

Materials for brewing and distillation.

21. A distiller may use in the brewing or making of wort or wash any material of such nature that the gravity of the wort or wash produced therefrom can be ascertained by the prescribed saccharometer.

Distiller to use only wort made in his distillery.

22. (1.) A distiller must not distil spirits except from wort or wash brewed or made in his distillery.

(2.) If a distiller has in his possession any wort, wash, low wines, feints, or fermented liquor not brewed, made, or distilled in his distillery, he shall forfeit the same, and also incur a fine of two hundred pounds.

Use of sugar.

23. (1.) A distiller must not, without the consent of the Commissioners, remove any sugar from the place entered as a sugar store, except for use in the manufacture of spirits.

(2.) Not less than four hours before removing any sugar for this purpose, he must give the officer in charge of the distillery written notice, specifying the time of the intended removal, and the quantity to be removed.

(3.) At the time so specified, the distiller must convey the specified sugar immediately from the sugar store to the mash tun or other entered vessel, to be there immediately used in the manufacture of spirits.

(4.) He must forthwith deposit again in the sugar store all sugar so removed and not so used.

(5.) If a distiller contravenes this section he shall for each offence incur a fine of fifty pounds.

Brewing and Distilling.

Unlawful hours for brewing and distilling.

24. A distiller must not mash any materials, or brew, or make wort or wash, or use a still, between eleven o'clock in the afternoon of Saturday and one o'clock in the forenoon of Monday.

If a distiller contravenes this section he shall incur a fine of fifty pounds.

Brewing an distilling periods.

25. (1.) The period of brewing or making wort or wash (in this Act called the brewing period), and the period of distilling spirits (in this Act called the distilling period), must, in every distillery, be alternate and distinct.

(2.) The brewing period extends from the commencement of any process of wetting, brewing, or mashing any materials until all the wort or wash in the distillery has been collected in the fermenting backs and wash chargers, and the declaration required by this Act of such collection has been given.

(3.) The distilling period extends from the commencement of the distillation of any wash until all the wash, low wines, and feints in the distillery, or in the possession of the distiller, (except the feints produced by the last re-distillation,) have been distilled into spirits and conveyed into the spirits receiver, and each furnace door, or the steam pipe of each still, has been secured by the officer in charge of the distillery.

(4.) Except as by this Act provided, a distiller must not use any still before the expiration of two hours after the end of the brewing period.

(5.) Except as by this Act provided, a distiller must not mash any materials or brew or make any wort or wash during the distilling period.

(6.) A distiller may, immediately after all the wash in his possession has been removed into a wash charger, begin to brew wort, but only on condition that all the wash so removed be forthwith distilled, and that every still be worked off and secured within the following times; (that is to say,) in the case of a low wines still, within thirty-two hours from the time when the wash was removed into the wash charger, and in the case of any other still within sixteen hours from that time.

(7.) If a distiller contravenes this section he shall for each offence incur a fine of five hundred pounds.

Notice in the case of a distiller commencing or recommencing business.

26. (1.) Every distiller must, at least six days before beginning to brew wort, or, if he has discontinued brewing wort for more than one month, before recommencing to brew wort, give the proper officer a written notice, specifying the day on which he intends so to brew or recommence brewing.

(2.) If a distiller contravenes this section, or if any wort or wash is found in the distillery or possession of a distiller before the notice required by this section is given, or before the day specified in the notice given by him, or if there is found in his possession any wort or wash which he may not lawfully have in his possession, he shall for each offence incur a fine of two hundred pounds, and forfeit all wort or wash so found.

Notice in the ordinary course of business to be given before each brewing.

27. A distiller must, at least four hours before he mashes any materials or brews for making wort, give the officer in charge of the distillery written notice specifying the day and hour when the mashing or brewing is to be commenced.

If a distiller mashes or brews without giving such notice, he shall incur a fine of fifty pounds.

Declaration as to wort.

28. (1.) All wort must be collected into the fermenting back within eight hours after it has begun to run into the back.

(2.) Immediately after the wort is so collected the distiller must deliver to the officer in charge of the distillery a written declaration specifying—

(*a.*) The number of the back in which the wort is contained; and

(*b.*) The gravity or (if yeast has been added) the original gravity of the wort; and

(*c.*) The quantity thereof as measured by the number of dry inches, that is to say, by the number of inches between the dipping place of the back and the surface of the wort contained therein.

(3.) If a distiller makes default in complying with the provisions of this section, or if the declaration delivered by him contains any untrue statement, he shall for each offence incur a fine of two hundred pounds.

Penalty for excess of wort or wash beyond that specified in declaration.

29. If after the declaration has been delivered the gravity of the wort shall be found to exceed the gravity therein specified or the quantity of the wort or wash shall be found to exceed by five per centum the quantity of wort therein specified, the distiller shall incur a fine of two hundred pounds.

Penalty for excess of wort or wash on comparison of accounts.

30. If after an officer has taken an account of the gravity or quantity of the wort or wash in a fermenting back any wort or wash is found in the back which exceeds in gravity, or exceeds by five per centum in quantity, the wort or wash of which the account has been taken, the following consequences shall ensue:

(*a.*) All wort or wash found in the back shall be considered as new, and as not included in any former charge against the distiller; and

(*b.*) The distiller shall be charged with duty in respect of the whole thereof as not being before charged; and

(*c.*) The wort or wash of which account had previously been taken shall be deemed to be distilled or decreased, and the distiller shall be charged for a quantity of spirits in respect thereof as for wort or wash actually distilled or decreased; and

(*d.*) The distiller shall incur a fine of two hundred pounds.

Yeast not to be added except in backs.

31. A distiller must not add yeast or other matter capable of causing fermentation to wort or wash in any vessel except a fermenting back.

If a distiller contravenes this section he shall incur a fine of two hundred pounds.

As to use of yeast.

32. (1.) A distiller may, subject as in this section mentioned, either remove yeast from the wort or wash in a fermenting back, or leave the yeast and sediment in a back, and remove the wort or wash to an empty back.

(2.) The quantity of yeast removed from or the quantity of yeast and sediment left in any one back must not exceed eight per centum of the wort or wash in the back.

(3.) If yeast is removed from and yeast and sediment left in the same back, the total quantity of yeast removed and yeast and sediment left must not exceed the same proportion.

(4.) Four hours before removing any wort or wash the distiller must give the officer in charge of the distillery written notice specifying the backs from which and to which the wort or wash is to be removed.

(5.) No wort or wash may be removed from a back until an account thereof has been taken by the officer.

(6.) In calculating duty no abatement shall be made on account of any yeast removed from or yeast and sediment left in any back.

(7.) A distiller may manufacture in his distillery into a solid substance any yeast removed from, or any yeast and sediment left in a back under this section, and may send out of his distillery or add to the wort or wash in any back therein, any such yeast or sediment, whether so manufactured or not.

As to making bub or other fermenting composition.

33. (1.) A distiller must, at least four hours before beginning to make bub or any other composition for promoting the fermentation of wort or wash, give the officer in charge of the distillery written notice, specifying the time when and the vessel in which the composition is to be made, the fermenting back into which it is to be put, and the quantity to be put into such back.

(2.) The quantity of the composition must not exceed five per centum of the wort or wash to which it is added.

(3.) The gravity of the composition must not exceed sixty degrees, and must not be increased after the officer has taken an account thereof.

(4.) The whole of the composition must be conveyed into the back specified in the notice within twenty-four hours after the time therein specified for making the composition.

(5.) If a distiller contravenes any provision of this section he shall, for each offence, incur a fine of two hundred pounds.

Refilling backs during brewing period.

34. (1.) When fermentation has ceased in a fermenting back a distiller may, during the brewing period, on giving the notice required by this Act before the removal of wash, remove the whole of the wash from the back to the wash charger, and refill the back with fresh wort.

(2.) The wash so removed must be secured in the wash charger until the commencement of the distilling period.

Declaration at end of brewing period.

35. (1.) When the whole of the wort or wash made in a distillery during one brewing period is collected into the fermenting backs or into the fermenting backs and wash charger, the distiller must give the officer in charge of the distillery a written declaration to that effect.

(2.) If the declaration is untrue in any particular, or any still in the distillery is used before the expiration of two hours after the delivery thereof, the distiller shall incur a fine of two hundred pounds.

Penalty where original gravity exceeds gravity as declared.

36. If the original gravity of any wort or wash as ascertained from any sample of wash taken from a fermenting back or wash charger exceeds by more than two degrees the gravity thereof as declared by the distiller, he shall incur a fine of two hundred pounds, and a further fine of sixpence for every gallon of wash contained in the vessel from which the sample was taken.

Mode of ascertaining gravity of wort or wash.

37. (1.) The gravity of wort or wash shall be ascertained by the prescribed saccharometer, and in calculating the same a degree of gravity shall be taken as equal to one thousandth part of the gravity of distilled water at sixty degrees Fahrenheit.

(2.) To ascertain the original gravity of the wort from which wash is made, a definite quantity by measure of the wash must be distilled, and the distillate and spent wash each made up with distilled water to the original measure of the wash before distillation.

(3.) The specific gravity of each must then be ascertained.

(4.) The number of degrees and parts of a degree by which the specific gravity of the distillate is less than the specific gravity of distilled water shall be deemed the spirit indication of the distillate.

(5.) The specific gravity of the spent wash added to the degree of original gravity which in Table A. in the Second Schedule is set opposite the degree of spirit indication shall be deemed the original gravity of the wort.

(6.) All weighings and measurings for any of the above purposes must be made when the liquid is at sixty degrees Fahrenheit.

(7.) The distiller or any person acting on his behalf may, if the distiller so desires, be present at any such process for ascertaining original gravity.

As to mode of distilling.

38. (1.) Four hours before any wash is removed from a fermenting back, the distiller must give the officer in charge of the distillery written notice specifying the number of the back, and the day and hour of the intended removal.

(2.) At the time so specified the officer shall attend, and after he has locked the discharge cock of the wash charger, and removed the fastenings which prevent the passage of the wash from the back to the charger, but not before, the whole of the wash, or, if the charger is not capable of containing the whole, then one half at least, must be removed from the back to the charger.

(3.) When the wash has been so removed and the fastenings have been secured, the officer may take an account of the quantity and the gravity of the wash.

(4.) After account has been so taken of the contents of a wash charger, no wash may be removed from a back into the same charger before the whole of the contents of that charger have been removed into the still or intermediate charger.

(5.) The produce of all or any of the backs filled in the same brewing period may be collected in the receivers for such produce.

(6.) Subject to the provisions of this section as to feints remaining from a previous distillation, all produce so collected must, throughout the whole course of its distillation, and until the removal to the spirit store of the spirits produced therefrom, be kept unmixed with any other matter, and separate from all other produce.

(7.) Any feints produced by and remaining from a previous distillation may be mixed with the low wines or feints produced by a subsequent distillation, and the process of re-distilling feints may be repeated as often as the distiller thinks fit.

(8.) Not less than four hours before the removal of any low wines, feints, or spirits from a receiver, the distiller must give the officer in charge of the distillery written notice specifying the day and hour of the intended removal.

(9.) At the time so specified the officer shall attend, and after he has taken an account of the contents of the receiver, and removed the fastenings of its pump or discharge cock, but not before, the whole contents of the receiver must be forthwith removed therefrom, and conveyed, if low wines or feints, into the proper charger, but if spirits, into a vat or cask in the spirit store.

(10.) After the fastenings have been so removed, no other low wines, feints, or spirits may be conveyed into the receiver until the whole of its contents have been removed therefrom and the fastenings again secured.

(11.) If a distiller contravenes any of the foregoing provisions of this section he shall, for each offence, incur a fine of two hundred pounds.

(12.) Where a distiller has secured his low wines and feints pumps to the satisfaction of the Commissioners he may run low wines and feints together into the same receiver, and may at any time without notice remove low wines and feints from a receiver to a charger and re-distil them.

(13.) Where a still is connected with two spirit receivers the distiller may collect in each receiver alternately the spirits produced from any distillation or re-distillation, and when he has run into either receiver as much spirits as he thinks fit, he shall give notice to the officer, who shall thereupon lock the charging cock. No spirits may be removed from any such receiver until the expiration of two hours from such notice, nor except after the notice of removal required by this section.

Return at end of distilling period.

39. At the end of every distilling period the distiller, or the principal manager of the distillery, must sign and deliver to the proper officer a return in the prescribed form specifying, with respect to the brewing and distilling period—

(*a.*) The quantity of each description of material used in making wort or wash during the period; and,

(*b.*) The quantity of wort or wash decreased or distilled during the period; and,

(*c.*) The quantity of spirits computed at proof produced during the period; and,

(*d.*) The quantity of feints remaining at the end of the period.

If default is made in making the return required by this section, or if the return is untrue in any particular, the distiller shall incur a fine of two hundred pounds.

Power to test by distillation.

40. (1.) For the purpose of testing the quantity of spirits at proof in any wash by distillation, the proper officer may require any charger or receiver in a distillery to be emptied and cleaned, and any quantity of the wash to be distilled, and the produce to be conveyed into the charger or receiver. For this purpose all persons in the employ of the distiller must, on request and on reasonable notice, provide the officer with assistance and fuel.

(2.) All low wines, feints, and spirits so distilled and conveyed into a charger or receiver must be kept therein unmixed with any other thing until the officer has taken an account of the quantity and strength thereof.

(3.) If a distiller contravenes any of the foregoing provisions of this section, he shall incur a fine of two hundred pounds.

(4.) If the quantity of proof spirits produced from the wash exceeds the proportion of one gallon and a quarter for every hundred gallons of wash in respect of every five degrees of attenuation, that is to say, in respect of every five degrees of difference between the highest gravity of the wort from which the wash was produced as declared by the distiller or as found by the officer, and the lowest gravity of the wash as taken by the officer, the distiller shall incur a fine of two hundred pounds, and, in addition, of sixpence for every gallon of wash from which the wash so distilled was taken.

Low wines or spirits not to be mixed so as to increase gravity.

41. (1.) There must not be mixed with or added to any low wines, feints, or spirits in a distillery any substance which either increases the gravity thereof, or prevents the true strength thereof from being ascertained by Sykes's hydrometer.

(2.) If this section is contravened, the distiller shall, for each offence, incur a fine of two hundred pounds, and all low wines, feints, spirits, and mixtures with respect to which the offence is committed shall be forfeited.

Samples.

Power for officer to take samples.

42. (1.) An officer may take a sample of any wort, wash, low wines, feints, or spirits from any vessel or utensil in a distillery, and the gravity or strength of any sample so taken shall be deemed the gravity or strength of the whole contents of the vessel or utensil from which it is taken.

(2.) A distiller may, if he wishes, before any such sample is taken, stir up and mix together all the liquor contained in the vessel or utensil from which the sample is to be taken.

Spirits in Store.

As to distiller's spirit store.

43. (1.) No spirits may be brought into a distiller's spirit store unless they have been distilled in his distillery, and conveyed directly from the spirit receiver into the store.

(2.) No spirits which have been removed from the store may be brought back into the store.

(3.) The officer in charge of the store must, when required, attend at the store between five o'clock in the forenoon and eight o'clock in the afternoon on every day, except Sunday.

(4.) All spirits in the store must be filled into casks, in the presence of the officer, in the prescribed manner.

(5.) Spirits may not be removed from the store at any less strength than twenty per centum below proof, nor at any strength above twenty-five and under forty-three per centum over proof.

(6.) Spirits may not be removed from the store in any quantity less than nine gallons.

(7.) The casks in which spirits are removed may be either full or, subject to the prescribed regulations, on ullage.

(8.) All the spirits distilled in one distilling period (except a quantity not exceeding one hundred and fifty gallons, and in one ullage cask) must be removed from the store within ten days from the termination of that period, and before any spirits distilled in a succeeding period are brought into the store.

(9.) When all the spirits distilled in one distilling period have been removed from the spirit store, or at the end of ten days from the termination of that period, whichever first happens, the proper officer shall strike a balance in the account kept by him for the distillery.

(10.) If any spirits are brought into or found in or removed from a distiller's spirit store in contravention of this section the distiller shall, for each offence, incur a fine of two hundred pounds, and the spirits in respect of which the offence is committed shall be forfeited.

(11.) If any spirits are found in a distiller's spirit store after the time at which they are required by this section to be removed therefrom, the distiller shall incur a fine of twenty shillings for every gallon of spirits so found.

(12.) Every distiller must, to the satisfaction of the Commissioners, provide accommodation at his spirit store for the officer in charge thereof, and, in default of doing so, shall incur a fine of fifty pounds.

Account of stock and penalty for excess or deficiency.

44. (1.) The proper officer shall from time to time take an account in the prescribed manner of the quantity of spirits in a distiller's spirit store.

(2.) If the quantity of spirits computed at proof found in the store is greater or less than the quantity which, according to the account so taken, ought to be therein, the distiller shall incur a fine of twenty shillings for every gallon of spirits so in excess or deficient, and the spirits (if any) in excess shall be forfeited.

(3.) But a distiller shall not be liable to any penalty under this section if the excess does not exceed one half per centum, or the deficiency three per centum on the balance struck when the account was last taken, together with the quantity since brought in from the spirit receiver, nor if he satisfies the Commissioners that the deficiency does not result from fraud.

(4.) Where there is an excess, and the distiller is not prosecuted in respect thereof, he shall pay duty on the excess.

Spirits may be removed from a store for exportation or ship's stores.

45. Subject to the prescribed regulations and the prescribed security, spirits may be removed from a distiller's spirit store for exportation or for ship's stores without payment of duty.

Charging and Payment of Duty.

Regulations for charging duty.

46. (1.) The duty on spirits made in a distillery is to be charged in respect of the wort or wash, the low wines, and the feints and spirits made in the distillery, and shall be payable according to such of those modes of charge as produces the greatest amount of duty.

(2.) In respect of every one hundred gallons of wort or wash the duty is to be charged for a quantity of spirits at the rate of one gallon of spirits at proof for every five degrees of attenuation, that is to say, for every five degrees of difference between the highest gravity of the wort as declared by the distiller or found by the officer (whichever is the greater) without any allowance for waste, bub, dregs, yeast, or other matter, and the lowest gravity of the wash as found by the officer before distillation.

(3.) In respect of low wines the duty is to be charged on the quantity of spirits at proof contained therein, less five per centum.

(4.) In respect of feints and spirits the duty is to be charged on the quantity of spirits at proof after deducting the feints (if any) remaining from a previous distillation and included in the account of feints and spirits last produced.

(5.) In calculating the duty payable on spirits an allowance shall be made for any deficiency occasioned by natural waste, subject to the following provisions—

(*a.*) The allowance shall not exceed one and a half per centum on the spirits removed from the receiver to the store.

(*b.*) If the deficiency exceeds three per centum on the spirits so removed no allowance whatever shall be made.

Return as to payment of duty.

47. (1.) The proper officer shall from time to time make out in the prescribed manner and for the prescribed period a return of the quantity of spirits for which a distiller is chargeable, and of the duty payable thereon, and shall, if required in writing by the distiller, deliver to him, or leave at his distillery, a copy of this return, signed by the officer.

(2.) If a distiller does not, within the prescribed time and in the prescribed manner, pay the duty with which he is charged in the return, he shall incur a fine of twenty pounds, and forfeit double the duty payable by him.

Power to distrain for duties in arrear.

48. (1.) If any duty payable by a distiller remains unpaid after the time within which it is payable, the collector may, by warrant signed by him, empower any person to distrain all spirits, malt, or other materials for distilling spirits, vessels, and utensils belonging to the distiller or in any premises in the use or possession of the distiller, or of any person on his behalf or in trust for him, and also all spirits warehoused in the name of the distiller, and to sell the same by public auction, giving six days previous notice of the sale.

(2.) The proceeds of sale shall be applied in or towards payment of the costs and expenses of the distress and sale, and in or towards payment of the duties due from the distiller, or in respect of any spirits so warehoused and distrained and sold, and the surplus, if any, shall be paid to the distiller.

(3.) But in the event of any spirits or malt being so distrained the distiller may, at any time before the day appointed for the sale thereof, remove under permit the whole or any part thereof on paying to the collector, in or towards payment of the duty, the true value of the spirits or malt.

(4.) Permits for such removal shall on application be granted as if the distress had not been made.

Warehousing.

Distiller's warehouse.

49. (1.) A distiller may provide a warehouse on his premises for warehousing spirits distilled on the same premises without payment of duty.

(2.) Every such warehouse must be approved by the Commissioners and entered by the distiller.

Excise warehouse.

50. (1.) The Commissioners may approve Excise warehouses for warehousing spirits without payment of duty. Such warehouses shall be for the general accommodation of persons desiring to warehouse spirits.

(2.) The proprietor or occupier of an Excise warehouse must give the prescribed security.

Accommodation for officer to be provided.

51. In the case of a distiller's warehouse or of an Excise warehouse, the distiller or the proprietor or occupier must, to the satisfaction of the Commissioners, provide accommodation at the warehouse for the officer in charge thereof, and in default of doing so shall incur a fine of fifty pounds.

Liability for spirits warehoused.

52. (1.) The proprietor or occupier of a warehouse shall be alone responsible to the proprietor of any spirits warehoused therein for the safe custody of the spirits.

(2.) No action shall be brought against the Commissioners or any of their officers for loss or damage occasioned to spirits whilst warehoused in such warehouse, or on account of any wrong or improper delivery of spirits therefrom.

Revocation of approval of warehouse.

53. The Commissioners may revoke their approval of a warehouse, and upon such revocation all spirits warehoused therein must be removed as the Commissioners direct, and no abatement of duty or allowance shall be made in respect of any such spirits for deficiency of quantity or strength after notice of the revocation has been given to the proprietor or occupier of the warehouse.

Crown warehouse.

54. The Commissioners may, if they think fit, themselves provide Excise warehouses, and may charge for spirits warehoused therein warehouse rent at the prescribed rate, not exceeding one penny per week for forty gallons. This rent must be paid by the proprietor of the spirits to the collector, and shall be a lien on all spirits warehoused in the same warehouse belonging to such proprietor.

Liability for spirits in Crown warehouse.

55. If any spirits warehoused in an Excise warehouse provided by the Commissioners are destroyed by fire, or by the falling of the warehouse or of any part thereof, no claim for compensation shall be brought against Her Majesty or the Commissioners or any of their officers in respect of the spirits destroyed, but no duty shall be payable in respect thereof.

Warehousing in distiller's warehouse.

56. (1.) A distiller may, subject and according to the provisions of this Act and to the prescribed regulations, and the prescribed security, warehouse, without payment of duty, in the distiller's warehouse any spirits distilled on his premises.

(2.) The spirits may be warehoused in casks or in vats.

(3.) The spirits must not be of any strength other than that allowed on removal from the spirit store.

Constructive warehousing by distiller.

57. Where a distiller has given the prescribed security under which he may remove spirits from one warehouse to another, he may, subject to the provisions of this Act and to the prescribed regulations, remove any spirits directly from his store to an Excise or Customs warehouse, and all spirits so removed shall be deemed to have been first warehoused in the distiller's warehouse and removed therefrom under the provisions of this Act.

Regulations as to warehousing by distiller.

58. (1.) The casks in which spirits are warehoused by a distiller may be either full or on ullage, but each cask must contain not less than nine gallons, and on the outside of each end thereof there must be legibly cut, branded, or painted with oil colours the mark, number, capacity, and contents of the cask and the year in which it is warehoused. All the casks warehoused in a distiller's warehouse or from the same distillery in any one year must be continuously numbered, beginning with number one for the cask first warehoused in such year.

(2.) A distiller must, not less than twenty-four hours before removing spirits from his store to his distiller's warehouse or an Excise warehouse, give the officer in charge of the store, and also the officer in charge of the warehouse, written notice of the day and hour when he intends to begin the removal.

(3.) He must, by the same notice, or by a further written notice given to each of these officers not less than one hour before the removal, specify the mark, number, and capacity of each cask which he intends to warehouse, and the number of gallons and the strength of the spirits contained in each cask.

(4.) All spirits removed at the same time from the store to warehouse must be of the same strength, and within one per centum of the strength specified in the notice.

(5.) The removal of spirits must not take place except on the day specified in the notice, nor except between the hours of eight o'clock in the forenoon and three o'clock in the afternoon.

(6.) The officer in charge of the warehouse shall give to the distiller a certificate in the prescribed form in relation to the spirits warehoused, and the certificate shall forthwith be delivered over to the officer in charge of the distillery.

(7.) In the case of spirits warehoused in a Customs warehouse the authorized officer of Customs at the warehouse shall give to the distiller a receipt in the prescribed form for the spirits, and the receipt shall be forthwith delivered over to the officer in charge of the distillery, who shall give to the distiller a copy thereof signed by him.

(8.) The officer in charge of the distillery, after the delivery of any such certificate or receipt, shall deduct from the number of gallons of spirits for which the distiller is chargeable with duty the number of gallons of spirits warehoused computed at proof.

(9.) If a distiller or any other person produces a receipt, purporting to express that spirits have been warehoused in a Customs warehouse, which receipt is untrue in any particular, he shall incur a fine of two hundred pounds.

Warehousing re-imported spirits.

59. The proprietor of any plain spirits re-imported into the United Kingdom may, on the issue by the Commissioners of Customs of a bill of store for the spirits, and on the repayment of the allowance granted on the exportation thereof, warehouse the spirits in an Excise or Customs warehouse.

Stowage of casks in warehouse.

60. All casks warehoused must be arranged and stowed in such manner that access can be easily had to each cask.

If a distiller or the proprietor or occupier of a warehouse fails to cause the casks therein to be so arranged and stowed he shall incur a fine of five pounds.

Inspection of spirits in warehouse.

61. (1.) The proprietor of spirits warehoused may, in the presence of the officer in charge of the warehouse, view and examine the spirits, and show them for sale, and examine the state of the casks, and prevent leakage and drainage therefrom.

(2.) The officer shall, on request, attend at all reasonable times for this purpose, but not more than once in twenty-four hours.

Transfer to purchaser in distiller's warehouse.

62. Spirits in a distiller's warehouse may, on the prescribed security being given by the distiller, be transferred to a purchaser, but no further transfer may be made of them whilst remaining in the same warehouse.

Transfer to purchaser in Excise warehouse.

63. British spirits warehoused in an Excise warehouse in the name of a distiller or dealer may be transferred into the name of a purchaser on his producing to the officer in charge of the warehouse a written order for the delivery thereof, signed by the proprietor of the spirits, and countersigned by the proprietor or occupier of the warehouse or his servant acting for him at the warehouse. Spirits so transferred shall be discharged from all claim in respect of duties, penalties, or forfeitures to which the transferor is liable, but may not be delivered out of the warehouse for home consumption until payment of the duties chargeable thereon.

Vatting, blending, or racking in warehouse.

64. (1.) The proprietor of spirits warehoused in a distiller's or Excise warehouse may, in accordance with the prescribed regulations, vat, blend, or rack them in the warehouse, either on payment of duty or otherwise.

(2.) Every cask containing racked or blended spirits must be marked in the prescribed manner.

(3.) If the proprietor of any racked or blended spirits in a warehouse fails to have the casks containing the spirits marked as by this section required, and to keep them so marked, he shall incur a fine of fifty pounds.

Racking duty paid spirits.

65. (1.) The Commissioners may require a distiller or a proprietor or occupier of an Excise warehouse to provide a separate room, secured to their satisfaction, for racking spirits on which duty has been paid.

(2.) The officer in charge of the warehouse shall keep an account of all spirits computed at proof belonging to a proprietor of spirits which shall be received into the room and lawfully sent out therefrom.

(3.) If at any time a greater quantity of spirits is found in the room than ought, according to the account, to be there, the excess shall be charged with duty.

(4.) If the excess amounts to more than one per centum of the quantity of spirits brought in since the last preceding account, it shall be forfeited, and the proprietor of the spirits shall incur a fine of twenty shillings for every gallon of the excess.

Allowance upon deficiency in vatting, blending, or racking.

66. (1.) In any warehouse the duty shall be paid on any deficiency exceeding the amount which can be accounted for by natural waste or other legitimate cause before racking, and also on any deficiency exceeding one per centum which occurs during the operation.

(2.) If, after duty has been paid on any spirits, a portion thereof is racked or drawn off from the cask, no further abatement or allowance for deficiency shall be made in respect thereof whilst they remain in warehouse.

Reducing spirits in warehouse.

67. (1.) A distiller may, in an Excise warehouse specially approved for the purpose, and in accordance with the prescribed regulations, reduce with water any plain spirits of a strength not less than forty-three per centum over proof to any strength at which spirits may be removed from a distiller's spirit store.

(2.) The water used for this purpose must be supplied only through a service pipe and meter constructed, laid down, and fixed to the satisfaction of the Commissioners.

(3.) An allowance not exceeding one per centum shall be made on any deficiency occurring during the reduction.

Bottling spirits in warehouse.

68. (1.) The proprietor of spirits warehoused in an Excise warehouse may bottle the spirits on giving the officer in charge of the warehouse twenty-four hours previous notice of his intention to do so.

(2.) He must provide and give the prescribed security, and the place in which the spirits are to be bottled must be approved by the Commissioners, must be adjacent to the warehouse, and must not be situate in the same court or yard, or have any communication with the premises of a rectifier, dealer, or retailer.

(3.) If the spirits are for home consumption they must be drawn off into imperial or reputed quart or pint bottles, and packed in cases containing one dozen quart bottles or two dozen pint bottles each, or any number of dozens.

(4.) Each case must be fastened, secured, and marked in the prescribed manner in the bottling place.

(5.) Subject as aforesaid, spirits must be bottled, packed, and removed in accordance with the prescribed regulations.

(6.) If at any time there is found in the quantity of spirits belonging to the proprietor a deficiency since the last account was taken exceeding by two per centum in the quantity removed by him into the bottling place, he shall be charged with duty on such deficiency.

(7.) Spirits so bottled may not be removed for home consumption,—

(*a.*) by a distiller, unless he is also licensed as a dealer, in a quantity less than five dozen imperial or reputed quart bottles, or ten dozen imperial or reputed pint bottles;

(*b.*) by any person in a quantity less than one dozen imperial or reputed quart bottles, or two dozen imperial or reputed pint bottles.

Sweetening and colouring in warehouse.

69. A distiller or a rectifier may, in accordance with the prescribed regulations, and on giving to the proper officer, or the authorised officer of Customs, one day's notice, add any sweetening or colouring matter, or any other ingredient, to any spirits warehoused by him in an Excise or Customs warehouse.

Fortifying.

70. Any spirits warehoused in an Excise or Customs warehouse, except British compounds, may be used in the warehouse for fortifying wines, or for any other purpose for which foreign spirits may be used under the Acts relating to the Customs.

Hours of removal from warehouse.

71. Spirits may not be removed from a distiller's warehouse before six in the forenoon or after six in the afternoon, nor from an Excise warehouse before eight in the forenoon or after four in the afternoon.

Removal from one warehouse to another.

72. Subject to the provisions of this Act, spirits warehoused may, in accordance with the prescribed regulations, and on the prescribed security being given, and at the risk of the proprietor thereof, be removed to any other warehouse except a distiller's warehouse.

Constructive deposit on removal.

73. Where spirits are to be warehoused in an Excise warehouse upon removal from another warehouse, the proprietor of the spirits may, on their arrival at, but before their actual deposit in, the warehouse, make an entry thereof, or of some portion thereof not being less than one cask, for removal for home consumption, or to another warehouse, or for exportation, or ship's stores, and thereupon the spirits of which entry is so made shall be considered as if they had been actually deposited, and may be delivered and removed accordingly.

Restriction on removal of British liqueurs and certain other spirits.

74. Spirits to which any sweetening or colouring matter or any other ingredient has been added in warehouse, British liqueurs or tinctures or medicinal spirits, may not be delivered from a warehouse except for exportation or ship's stores, and must, when so delivered, be removed directly from the warehouse to the ship in which they are to be exported or used as stores.

Delivery from warehouse for home consumption.

75. (1.) Spirits may be delivered from a warehouse for home consumption after the full duty chargeable thereon has been paid.

(2.) The officer at the warehouse shall, on production to him of the receipt for the duty, allow the spirits to be removed.

(3.) The spirits must be conveyed to the place of destination and delivered there, without alteration or change, in the same casks or packages in which they left the warehouse.

Regulation for charging duty on spirits warehoused.

76. On the delivery for home consumption from any warehouse of a cask or package of British spirits warehoused therein without payment of duty, duty shall be charged and paid on the quantity of spirits contained in the cask or package at the time of delivery. But if the quantity at that time is less than the quantity originally warehoused, then, unless the Commissioners or the Commissioners of Customs, as the case may be, are satisfied that no part of the deficiency is caused by fraudulent abstraction, duty shall be charged and paid on the quantity so warehoused, or on such portion thereof as such Commissioners direct.

In case of deficiency in spirits in a warehouse, duty on quantity warehoused to be paid.

77. (1.) If at any time any deficiency beyond that which can be accounted for by natural waste or other legitimate cause is found in any cask or package of British spirits warehoused, the Commissioners or the Commissioners of Customs may require immediate payment of duty on the quantity of spirits originally warehoused in the cask or package.

(2.) If the person in whose name the spirits are warehoused refuses, on written demand by an officer, or an officer of Customs, to pay the duty, he shall forfeit double the amount thereof.

(3.) No spirits warehoused in his name shall be transferred or removed until the duty or forfeiture is paid.

Mode of calculating quantity of spirits warehoused.

78. The quantity of spirits contained in any vat, bottle, vessel, cask, or package warehoused may be calculated by weight, measure, or gauge, as the Commissioners or the Commissioners of Customs may direct.

Payment of duty on delivery of spirits from Customs warehouse.

79. Where British spirits are delivered from a Customs warehouse for home consumption, and in all cases where duty is payable on such spirits in such warehouse, the duty payable shall be collected according to the laws and regulations for like spirits in an Excise warehouse by the officers of Customs under the direction of the Commissioners of Customs and paid into the Bank of England to the account of the Receiver General of Inland Revenue, and dealt with as other duties of Excise.

Application of warehousing provisions to foreign spirits in an Excise warehouse.

80. Where foreign spirits are delivered from an Excise warehouse for home consumption, the duty payable thereon shall be collected by an officer under the direction of the Commissioners according to the laws and regulations for like spirits in a Customs warehouse, and paid into the Bank of England to the account of the Commissioners of Customs, and dealt with as other duties of Customs.

Removal from warehouse for exportation.

81. (1.) The proprietor of spirits in a distiller's or Excise warehouse may, on giving notice and the prescribed bond, remove the spirits for exportation without payment of duty.

(2.) The notice must be delivered to the officer in charge of the warehouse not less than twenty-four hours before the time when the proprietor intends to ship the spirits, and must specify the mark, number, and capacity of each cask or package intended to be shipped, the number of gallons and strength of the spirits contained in each such cask or package, the time and place of the intended shipment, and the name or description and destination of the ship.

(3.) The officer may place any prescribed mark on each cask or package intended for exportation.

(4.) The bond given by the proprietor must, subject to the prescribed regulations, be conditioned that the spirits specified in the notice given from time to time shall be conveyed to the quay where the ship is lying, shall be put on board the ship, and shall (the danger of the seas or enemies excepted) be exported to and landed at the port specified in the notice without alteration or change, and shall not be landed at any other place.

(5.) The spirits must be sent to the quay where the ship is lying, and delivered with the permit to the custody of the authorized officer of Customs there, and must remain in his custody until shipped.

(6.) On shipment the officer of Customs shall certify on the back of the permit the date of the shipment, the name of the ship, and the quantity of spirits, computed at proof, shipped, and shall send the permit to the collector of the collection from which the spirits were sent.

Removal from warehouse for ship's stores.

82. Spirits warehoused may, on the prescribed bond being given, subject to the prescribed regulations and subject to the conditions, regulations, and restrictions required by any Act in force for the time being, be delivered out without payment of duty for ship's stores.

Removal from warehouse for methylation.

83. Spirits warehoused may, on the prescribed bond being given, subject to the prescribed regulations, be delivered out, without payment of duty, for methylation.

Offences with respect to warehousing.

84. If a distiller, or proprietor of spirits, or proprietor or occupier of an Excise warehouse, by himself, or by any person in his employ or with his connivance, commits any of the following offences; (that is to say,)

(*a.*) Opens any of the locks or doors of a warehouse, or makes or obtains access into an Excise warehouse, except in the presence of an officer acting in his duty as such; or

(*b.*) After the approval of a warehouse, makes any alteration therein or addition thereto without the previous consent of the Commissioners; or

(*c.*) Warehouses spirits in, or removes spirits from, a warehouse otherwise than is provided by this Act; or

(*d.*) By any contrivance or device privately removes or conceals any spirits either before or after they are warehoused,

he shall incur a fine of two hundred pounds; and all spirits warehoused, removed, or concealed in contravention of this section shall be forfeited.

Application of Customs Acts to British spirits in a Customs warehouse.

85. All the powers, provisions, regulations, and penalties contained in or imposed by any Act relating to the Customs as to the warehousing, custody, and delivery out of warehouse of goods liable to a duty of Customs, and as to any deficiencies therein or allowances thereon, shall, where applicable, be observed, applied, enforced, and put into execution with reference to British spirits warehoused in a Customs warehouse, so far as the same are not superseded by and are consistent with the provisions of this Act.

Rectifiers.

Application to rectifiers of certain provisions relating to distillers.

86. The rules contained in the fourth, sixth, seventh, eighth, ninth, and tenth parts of the First Schedule, with the corresponding penalties, and the provisions of this Act with respect to the following matters:—

(*a.*) Alterations of vessels, utensils, and pipes;

(*b.*) Powers of Commissioners to allow use of additional or substituted utensils and fittings;

(*c.*) Penalty for interference with and attempt to defeat gauging;

(*d.*) Penalties for frauds and offences in relation to vessels and utensils;

(*e.*) Making entry;

(*f.*) Unlawful hours for distilling;

shall apply to every rectifier as if he were a distiller.

Entry must be made by a rectifier before he begins to receive, rectify, or compound any spirits.

Rectifier's premises not to be within a quarter of a mile of a distillery.

87. (1.) No person may make entry of or use for rectifying or compounding spirits, or for receiving or keeping spirits as a rectifier, any premises within a quarter of a mile of any premises entered or used for brewing or making wort or wash, or for distilling spirits, or for receiving or keeping spirits by a distiller.

(2.) If any person contravenes this section he shall incur a fine of five hundred pounds for every week during which the premises are so entered or used.

Rectifier's premises not to be connected with the premises of a brewer, &c.

88. (1.) A rectifier keeping a still may not carry on upon his premises the business of a brewer of beer or a maker of sweets, vinegar, cider, or perry, or a refiner of sugar, or a dealer in or retailer of wine.

(2.) No person may carry on the business of a rectifier keeping a still upon premises communicating otherwise than by an open public street or carriage road with any premises used by a brewer of beer or a maker of sweets, vinegar, cider, or perry, or a refiner of sugar, or a dealer in or retailer of spirits or a dealer in or retailer of wine.

(3.) If any person contravenes any of the foregoing provisions of this section he shall incur a fine of two hundred pounds.

(4.) The Commissioners may refuse to grant a licence for rectifying or compounding spirits on any premises in which from their situation with respect to a distillery they think it inexpedient to allow such business to be carried on.

Restrictions on business of rectifier.

89. (1.) A rectifier keeping a still must not have in his possession any wort, wash, fermented liquor, or materials capable of being distilled into low wines or spirits.

(2.) No rectifier whatever may—

(*a.*) Distil or extract low wines or spirits from any material except spirits; or

(*b.*) Have in his possession any spirits for which he has not received and delivered to the proper officer a permit or certificate; or

(*c.*) Have in his possession any foreign spirits, except for the purpose of being rectified or compounded by him as spirits of wine or as British compounds.

(3.) If a rectifier contravenes this section, he shall for each offence, in addition to any other penalty, incur a fine of five hundred pounds, or, at the election of the Commissioners, of twenty shillings for every gallon of wort, wash, fermented liquor, or other materials or of the low wines or spirits in respect of which the offence is committed.

(4.) If a rectifier is convicted more than once of an offence against this section, his licence shall become void, and he shall, during three years from the date of the conviction, be incapable of holding a licence as a rectifier.

Receipt of spirits by rectifier.

90. (1.) A rectifier must, on receipt of any spirits, give notice thereof to the proper officer, and deliver to him the permit or certificate received with the spirits.

(2.) Unless the officer neglects to attend within one hour after receiving the notice, the rectifier must not, until the officer has taken account of the spirits so received, break bulk or draw off any part of the spirits or add water or anything thereto, or in any respect alter the same, or tap, open, alter, or change any cask or package containing any such spirits.

(3.) If a rectifier contravenes this section he shall incur a fine of two hundred pounds and forfeit the spirits in respect of which the offence is committed.

Scheduled rules with respect to rectifiers.

91. (1.) With respect to the business of a rectifier the rules in the Third Schedule must be observed.

(2.) For any contravention of the rules in the first part of the Third Schedule the rectifier shall incur a fine of two hundred pounds.

(3.) For any contravention of the rules in the second part of the Third Schedule the rectifier shall incur a fine of one hundred pounds.

(4.) For any contravention of the rule in the fourth part of the Third Schedule the rectifier shall incur a fine of fifty pounds, and the spirits in respect of which the offence is committed shall be forfeited.

Penalty for mixing wine or wash with spirits.

92. An officer may take a sample of the contents of a still of a rectifier at any time before it has begun to work, or after it has ceased working, and if there is found in the still any wine or wash put into or mixed with low wines, feints, or spirits, the rectifier shall, in addition to any other penalty, incur a fine of five hundred pounds.

Quality and quantity of spirits allowed to be removed from stock of rectifier.

93. (1.) A rectifier must not send out any spirits except British compounds or spirits of wine, and must not send out any British compounds or spirits of wine in less quantity than two gallons.

(2.) If a rectifier contravenes this section, he shall, for each offence, incur a fine of fifty pounds; and all spirits sent out in contravention of this section, together with all horses, cattle, carriages, and boats made use of in conveying the same, shall be forfeited.

Account of stock, and penalty for excess or deficiency.

94. (1.) An officer shall from time to time take an account in the prescribed manner of the quantity and strength of the spirits in the stock of a rectifier, making allowance for the spirits for which certificates have been granted since the last account.

(2.) If a still is at work when the account is taken, all spirits produced from the charge of the still must be kept apart from the remainder of the stock until the account has been completed.

(3.) If, on balancing the stock, any excess appears, a quantity of spirits, computed at proof, equal thereto shall be forfeited, and the rectifier shall incur a fine of twenty shillings for every gallon of such excess.

(4.) If, on balancing the stock, there is any deficiency not duly accounted for by spirits sent out with certificate, and exceeding five per centum on the balance struck when the account was last taken, together with the quantity since lawfully received, the rectifier shall incur a fine of twenty shillings for every gallon of such deficiency.

Power for rectifier to warehouse on drawback.

95. (1.) A rectifier may, subject to the provisions of this Act, and the prescribed regulations, warehouse in an Excise or Customs warehouse, for exportation or for ship's stores, or for home consumption, British compounds rectified or compounded by him from spirits on which duty has been paid, and not being British liqueurs or tinctures or medicinal spirits.

(2.) He may so warehouse for exportation or for ship's stores, but not for home consumption, British liqueurs, tinctures, or medicinal spirits compounded by him from spirits on which duty has been paid.

(3.) He may so warehouse, either for exportation or for ship's stores, but not for home consumption, spirits of wine rectified by him from spirits on which duty has been paid.

(4.) British compounds warehoused for home consumption must be of a strength not exceeding eleven degrees over proof.

(5.) British compounds and spirits of wine must be warehoused in casks either full or on ullage of one gallon or two gallons. All casks warehoused in any one year from the same premises must be numbered consecutively. The capacity of each cask must be not less than nine gallons, and there must be legibly cut, branded, or painted with oil colours on each end thereof—

(*a.*) The name and place of business of the rectifier:

(*b.*) The number of the cask and the year in which it is warehoused:

(*c.*) The capacity of the cask in gallons, and, if the capacity is less than eighty gallons, the quarter or quarters of a gallon of capacity above the number of entire gallons:

(*d.*) The number of gallons, strength, and denomination of the spirits contained in the cask.

(6.) The rectifier must, before warehousing spirits, deliver to the officer in charge of the warehouse or the authorized officer of Customs a warehousing entry specifying—

(*a.*) The particulars of the spirits, as set forth in the certificate:

(*b.*) The name of the rectifier:

(*c.*) The place whence the spirits are sent:

(*d.*) In the case of British liqueurs, or tinctures, or medicinal spirits, the number of gallons at proof of the spirits from which the contents of each cask were compounded.

(7.) The strength of all spirits warehoused on drawback (except British liqueurs, or tinctures, or medicinal spirits) shall be deemed to be that ascertained by Sykes's hydrometer.

(8.) Where a cask contains British liqueurs, or tinctures, or medicinal spirits, the officer shall take a sample from the cask; and the sample shall be examined, under the direction of the Commissioners, or the Commissioners of Customs, by distillation or otherwise, and

the strength as ascertained by the examination, less five degrees, shall, for the purposes of this Act, be deemed the true strength of the contents.

(9.) When the officer has examined the spirits, he shall deliver to the rectifier a receipt specifying—

(*a.*) The marks, numbers, and capacity of each cask warehoused; and

(*b.*) The number of gallons computed at proof, description, and strength of the spirits in each cask; and

(*c.*) The total number of gallons computed at proof received with the certificate.

(10.) The officer shall forthwith send to the collector of the collection in which the rectifier's premises are situate a certificate setting forth the name of the rectifier, the situation of his premises, and the other particulars required to be inserted in the receipt.

(11.) The collector shall, on receiving three days written notice of the time when payment is required, and on production of the receipt, pay to the rectifier, or to any person authorized by him, a drawback of the duties on the spirits warehoused.

(12.) Spirits warehoused for home consumption under this section may be delivered out for home consumption under the same rules and regulations and on payment of the same duty as spirits warehoused by a distiller.

(13.) Spirits warehoused for exportation or ship's stores under this section must not be delivered out otherwise than directly from the warehouse to the ship in which they are to be exported or used as stores.

Dealers and Retailers.

Application to dealers and retailers of certain provisions relating to distillers.

96. The first, second, and sixth rules contained in the seventh part of the First Schedule and the rules contained in the eighth part thereof, with the corresponding penalties, and the provisions of this Act with respect to the following matters—

(*a.*) Penalty for interference with or attempt to defeat gauging, and

(*b.*) Penalties for frauds and offences in relation to vessels and utensils,

shall apply to every dealer and retailer as if he were a distiller.

Dealers and retailers to make entry.

97. Every dealer and retailer must, in accordance with the prescribed regulations, make entry in writing, signed by him, of every building, room, place, fixed cask, vessel, and utensil intended to be used by him for keeping spirits, distinguishing each place or thing by a separate letter or number.

Marking casks.

98. (1.) There must be legibly cut, branded, or painted with oil colour on some conspicuous part of every fixed cask or other vessel used by a dealer or retailer for holding spirits in stock, and on the outside of both the ends of every moveable cask used by him for keeping or delivering spirits, the number of gallons which the cask or vessel is capable of containing.

(2.) Every cask or vessel which does not bear the capacity thereof so cut, branded, or painted shall be forfeited with the contents, and the dealer or retailer shall incur a fine of fifty pounds.

Marking strength of certain spirits.

99. (1.) Where the strength of any spirits forming part of the stock of a dealer or retailer cannot be ascertained by Sykes's hydrometer, the dealer or retailer must, on being so required by an officer, cause the quantity and strength of the spirits to be legibly marked on the outside of the cask or vessel containing them.

(2.) Every cask or vessel which a dealer or retailer neglects or refuses, on being so required, to mark, or fails to keep so marked, or which is found to be untruly marked, shall be forfeited with the contents, and the dealer or retailer shall, for each offence, incur a fine of fifty pounds.

(3.) But a cask or vessel shall not be deemed to be untruly marked within the meaning of this section if the strength denoted by the mark corresponds with that expressed in the permit or certificate with which the spirits were received into stock, and no alteration has since been made in the spirits.

Restriction on grant of dealer's licence to distiller.

100. (1.) A distiller shall not be licensed to carry on the business of a dealer upon any premises within two miles from his distillery unless those premises are first approved by the Commissioners.

(2.) If a distiller carries on the business of a dealer on any approved premises within two miles from his distillery, no spirits shall be removed from such premises unless accompanied by a permit, and if any spirits are removed without a permit he shall incur the same fine and forfeiture as if the removal had been from his spirit store.

Situation of dealer's and retailer's premises.

101. (1.) A dealer or retailer must not carry on his business upon any premises communicating otherwise than by an open public street or carriage road with any premises entered or used by a distiller, or a rectifier keeping a still.

(2.) A retailer must not be concerned or interested in the business of a distiller, or of a rectifier keeping a still, carried on upon any premises within two miles from the premises on which he is licensed to carry on the business of a retailer.

(3.) If a dealer or retailer contravenes this section he shall for each offence incur a fine of two hundred pounds.

Restrictions on sale by dealers and retailers.

102. (1.) A dealer must not, unless he has an additional licence authorizing him so to do, or is also licensed as a retailer, sell, send out, or deliver spirits in any less quantity than two gallons of the same denomination at a time for the same person.

(2.) A retailer must not, unless he is also licensed as a dealer, sell, send out, or deliver spirits to a rectifier, dealer, or retailer, or buy or receive spirits from another retailer, not being also licensed as a dealer.

(3.) A dealer or retailer must not receive, send out, or have in his possession any British spirits of any strength exceeding that at which a distiller may send out spirits of the like denomination.

(4.) If a dealer or retailer contravenes this section he shall for each offence incur a fine of fifty pounds, and in case of the spirits being of unlawful strength they shall be forfeited.

Penalty for excess in stock of dealer or retailer.

103. (1.) An officer may at any time take an account of the quantity of spirits in the stock or possession of a dealer or retailer.

(2.) If the quantity of spirits computed at proof found on taking the account exceeds the quantity which ought according to the stock book of the dealer or retailer to be in his possession, the excess shall be forfeited and the dealer or retailer shall incur a fine of twenty shillings for every gallon of the excess.

Meaning of sale by retail.

104. The sale of spirits in any quantity less than two gallons or less than one dozen reputed quart bottles shall be deemed sale by retail.

Permits, Certificates, and Stock Books.

Spirits required to be accompanied by permit or certificate.

105. (1.) No spirits may be sent out or delivered from a distiller's store unless accompanied by a permit.

(2.) No spirits may be removed from a distiller's or Excise warehouse unless accompanied by a permit.

(3.) No spirits may be removed from a Customs warehouse (the same not being under bond on removal from one such warehouse to another such warehouse) unless accompanied by a Customs certificate from an authorized officer of Customs.

(4.) No spirits may be sent out or delivered from the stock of a rectifier unless accompanied by a certificate.

(5.) No spirits may be sent out or delivered from the stock of a dealer unless accompanied by a certificate, except spirits not exceeding in quantity one gallon at a time sold by him under an additional licence or a licence to retail to a person not being a dealer or retailer.

(6.) No spirits exceeding in quantity one gallon of the same denomination at a time for the same person may be sent out or delivered from the stock of a retailer unless accompanied by a certificate.

(7.) Except as in this section is provided, no spirits exceeding the quantity of one gallon of the same denomination at a time for the same person may be sent out, delivered, or removed from any one place to any other place unless accompanied by a permit.

(8.) All spirits found to have been sent out, delivered, or removed, or in course of being sent out, delivered, or removed in contravention of this section, together with all horses,

cattle, carriages, and boats made use of in conveying the same, shall be forfeited, and every person in whose possession the same are found shall incur a fine of one hundred pounds, or at the election of the Commissioners or the Commissioners of Customs a fine equal to treble the value of the spirits.

(9.) If any question arises as to the accuracy of the description of spirits in a permit or certificate, the proof that the spirits correspond to the description shall lie on the owner or claimant of the spirits, who shall prove the same by the oaths of two credible witnesses, being skilful and experienced persons competent to decide by examination thereof.

Mode of obtaining permit.

106. (1.) A permit shall be granted by the proper officer upon a request note signed by a distiller or other person requiring a permit and delivered to the officer.

(2.) The request note must contain the particulars specified in that behalf in the Fourth Schedule.

(3.) The permit must contain all the particulars specified in the request note, and shall be in force for such limited time only as may be mentioned in the permit.

(4.) A permit shall not be granted to a distiller for any less quantity of spirits than nine gallons contained in one cask, or if the spirits are bottled, for any quantity less than five dozen imperial or reputed quart bottles or ten dozen imperial or reputed pint bottles.

(5.) A permit shall not be granted for the removal of spirits from the stock of a distiller (except for spirits to be warehoused) unless the receipt for the duty on the spirits to be removed be produced with the request note.

(6.) The officer must indorse on the receipt the quantity of spirits for which the permit is granted and the date of the permit.

Penalties for removal of spirits without permit and fraudulent use of permit.

107. (1.) If any person—

(*a.*) sends out, delivers, removes, or receives any spirits required to be accompanied by a permit without a permit; or

(*b.*) sends out, delivers, removes, or receives any spirits in quantity greater than, or differing in quality, denomination, or strength from that expressed in the permit accompanying the same; or

(*c.*) having obtained a permit, does not send out therewith the spirits therein described or return the permit to the proper officer within the time by law required; or

(*d.*) requests, obtains, or uses any permit or causes or suffers any permit to be requested, obtained, or used for any purpose other than that of accompanying the removal and delivery of spirits therein described; or

(*e.*) produces, or causes or suffers to be produced to any person any permit as having been received with spirits other than those therein described; or

(*f.*) in any manner uses, or causes or suffers to be used, any permit so that any account of spirits kept or checked by an officer may be frustrated or evaded;

he shall, in addition to any other penalty or forfeiture, incur a fine of five hundred pounds.

(2.) Every permit used for any purpose other than that of accompanying the removal and delivery of the spirits for which it is granted and as therein expressed, shall be deemed to be a false permit, and any unlawful use thereof shall, in addition to any other penalty or forfeiture, subject the person using it to all penalties and forfeitures imposed by law upon any person for using a false permit.

(3.) If a distiller, rectifier, dealer, or retailer is convicted of an offence against this section he shall forfeit his licence, and no new licence shall be granted to him for the remainder of the year for which such forfeited licence would have been in force.

Certificate book.

108. (1.) Every rectifier, dealer, and retailer must, by written request, obtain from the proper officer a certificate book containing forms of certificates and counterfoils, for which he must give a receipt.

(2.) Before sending out or delivering any spirits required to be accompanied by a certificate, he must enter in one of these certificates, and in its counterfoil, the particulars specified in that behalf in the Fourth Schedule, and must sign the certificate.

(3.) He must deliver the certificate with the spirits to the person to whom the spirits are entered in the certificate.

(4.) He must use the certificates in the order in which they are numbered in the certificate book.

(5.) He must keep the certificate book in his premises, open to inspection by any officer, and must allow any officer to make entry therein, or take any extract therefrom.

(6.) He must return the certificate book when it is exhausted, or on request, to the proper officer, who shall give a receipt for it.

Penalties in case of removal of spirits without certificate.

109. (1.) If a rectifier, dealer, or retailer sends out, delivers, or receives any spirits required to be accompanied by a certificate without a certificate or accompanied by an inaccurate certificate, he shall for each offence incur a fine of one hundred pounds, and all spirits sent out, delivered, or received in contravention of this section shall be forfeited.

(2.) A penalty shall not be incurred under this section by reason only of the spirits being in strength not more than one per centum above or two per centum below the strength expressed in the certificate.

Fraudulent use of certificate.

110. (1.) If a rectifier, dealer, or retailer uses or suffers to be used any certificate taken from his certificate book, except for the removal of spirits from his own stock, or delivers or parts with any form of certificate without filling it up, as required by this Act, he shall for each offence incur a fine of five hundred pounds.

(2.) If any person uses a certificate or form of certificate, whether filled up or not, so that the account of spirits kept or checked by an officer, or any examination of spirits by an officer, is or may be frustrated or evaded, he shall for each offence incur a fine of five hundred pounds.

(3.) If a rectifier, dealer, or retailer is convicted of an offence under this section, he shall forfeit his licence, and no new licence shall be granted to him for the remainder of the year for which such forfeited licence would have been in force.

Cancelling and delivery of permits and certificates.

111. (1.) Every rectifier, dealer, and retailer must on receiving spirits accompanied by a permit or certificate, immediately cancel the permit or certificate in the prescribed manner, and must deliver the cancelled permit or certificate to the officer who first inspects his premises after the receipt thereof.

(2.) If any person contravenes this section he shall incur a fine of fifty pounds.

(3.) But no penalty shall be incurred for the failure to deliver a permit or certificate if it is proved that the failure is caused by the permit or certificate having been lost or destroyed more than three months after the date thereof.

Stock book.

112. (1.) Every rectifier, dealer, and retailer must provide himself with and keep a stock book according to a pattern to be obtained on application to the proper officer, and must, on receiving any spirits, and also on sending out or delivering any spirits required to be accompanied by a certificate, enter in his stock book the particulars specified in that behalf in the Fourth Schedule.

(2.) He must make these entries at such times as an officer directs, or in the absence of any such direction before the expiration of the day on which the spirits are received, sent out, or delivered.

(3.) He must keep the stock book in his premises, open to inspection by any officer, and must allow any officer to make any entry therein or take any extract therefrom.

(4.) He must keep it open to such inspection for not less than twelve months after it is filled up.

Offences with respect to certificate books and stock books.

113. If a rectifier, dealer, or retailer—

(*a.*) fails to obtain, provide, keep, produce, or return a certificate book or a stock book as by this Act required, or to make therein respectively the entries by this Act required; or

(*b.*) hinders or obstructs any officer in examining a certificate book or a stock book, or in making any entry therein or extract therefrom; or

(*c.*) cancels, alters, obliterates, or destroys any part of a certificate book or a stock book or any entry therein; or

(*d.*) makes a false entry in a certificate book or a stock book; or

(*e.*) separates any certificate, or form of certificate, from its counterfoil without properly filling up the certificate and counterfoil, or except on the occasion of sending out or delivering spirits therewith;

he shall for each offence incur a fine of one hundred pounds.

Miscellaneous.

Rules for ascertaining quantity of spirits by weighing.

114. For the purpose of ascertaining by weighing the quantity of spirits in a cask, Table B. in the Second Schedule shall be used, and the quantity ascertained thereby in accordance with the rates prefixed thereto shall be deemed to be the true quantity.

Remission of duty for spirits lost or destroyed.

115. In the event of the loss or destruction by fire or other unavoidable accident of any wash or spirits in a distillery, or of any spirits when deposited in a distiller's or Excise warehouse, or whilst being received into or delivered from a spirit store or such warehouse, or whilst being removed under bond on shipboard, or whilst being shipped or landed, the Commissioners shall, on proof to their satisfaction of the loss or destruction, remit the duty payable or paid in respect of the wash or spirits so lost or destroyed.

PART II.

METHYLATED SPIRITS.

Part I. not to apply to methylated spirits.

116. Part I. of this Act shall not apply to methylated spirits.

Exemption of methylated spirits from duty.

117. (1.) Methylated spirits shall, subject to the provisions of this Act, be exempt from duty.

(2.) If a rectifier methylates duty-paid spirits he shall be allowed a drawback at the rate of the duty chargeable on British spirits of the like strength.

Persons authorized to methylate.

118. (1.) The following persons, and no others, are authorized to methylate:

(*a.*) Distillers, if so authorized by the Commissioners.

(*b.*) Rectifiers, if so authorized by the Commissioners.

(*c.*) Persons licensed to methylate.

(2.) Such persons are called in this Act authorized methylators.

Persons authorized to supply methylated spirits.

119. The following persons, and no others, are authorized to supply methylated spirits:

(*a.*) Authorized methylators.

(*b.*) Persons licensed to retail methylated spirits, in this Act called retailers of methylated spirits.

Authority to use methylated spirits.

120. The Commissioners may, if they think fit, authorize any person to receive methylated spirits from an authorized methylator for use in any art or manufacture carried on by him. The authority shall not be granted until the applicant has given the prescribed security that he will use the methylated spirit in the art or manufacture and for no other purpose, and that he will observe the provisions of this Act and the prescribed regulations.

Persons to whom methylated spirits may be supplied by authorized methylator.

121. An authorized methylator must not supply methylated spirits to any person except—

(*a.*) a retailer of methylated spirits, or

(*b.*) a person authorized to receive methylated spirits, or

(*c.*) if the methylator is a distiller, a rectifier authorized to methylate, or a person licensed to methylate.

Place of methylation.

122. (1.) Spirits may be methylated in the following places—

(*a.*) A building or room approved by the Commissioners and entered for the purpose by the methylator.

(*b.*) A warehouse provided for the purpose by the Commissioners.

(*c.*) An Excise warehouse, with the permission of the Commissioners.

(2.) The Commissioners may charge for warehousing and labour at the rate of one penny per gallon per month for all spirits methylated or stored in a warehouse provided by them.

Materials for and mode of methylation.

123. (1.) The following and no other spirits may be used for methylation :—

(*a.*) Plain spirits of strength not less than fifty per centum above proof, and unsweetened foreign spirits of like strength.

(*b.*) Rum of strength not less than twenty per centum above proof.

(2.) The quantity of spirits used for methylation at any one time shall not be less than—

(*a.*) In the case of British spirits, four hundred and fifty gallons;

(*b.*) In the case of foreign spirits in an Excise warehouse, the contents of the cask in which the spirits are imported.

(3.) The substance mixed with spirits for the purpose of methylation must be wood naphtha, or methylic alcohol in the proportion of not less than one ninth of the bulk of the spirits, or some other substance approved for the purpose by the Commissioners; and may, if the Commissioners think fit, be provided by them at the expense of the methylator.

(4.) The substance must, before the mixing thereof, be examined and approved by an officer appointed in that behalf.

(5.) Foreign spirits may not be used for methylation until the difference between the duty of Customs chargeable thereon and the duty of Excise chargeable on British spirits has been paid.

(6.) With respect to the removal of spirits and substances for methylation and the time and mode of methylation the prescribed regulations must be observed, and the prescribed security must be given.

Supply and receipt of methylated spirits.

124. (1.) An authorized methylator must not supply methylated spirits except in vessels containing not less than five gallons.

(2.) Each vessel must be distinctly labelled with the words "methylated spirits" and must be accompanied by a permit or such document in the nature of a permit as the Commissioners may prescribe.

(3.) The sale, delivery, and removal of methylated spirits from the premises of an authorized methylator must be in accordance with the prescribed regulations, and subject to the prescribed security.

(4.) Every person authorized to receive methylated spirits must, on ordering the same, correctly fill up the prescribed form of requisition and counterfoil with the prescribed particulars, and send with the requisition a certificate signed by the proper officer that the applicant is a person so authorized, and must keep the counterfoil and produce it on request to any officer.

Stock account.

125. (1.) The proper officer shall keep a stock account of all spirits computed at proof methylated or received by an authorized methylator.

(2.) If the quantity of methylated spirits in the possession of an authorized methylator exceeds by more than one per centum the quantity which ought by the stock account to be in his possession he shall forfeit the whole excess.

(3.) If the quantity of methylated spirits in the possession of an authorized methylator is less by more than two per centum than the quantity which ought by the stock account to be in his possession, he shall pay on the whole deficiency the duty payable on British spirits.

Rules to be observed by retailers of methylated spirits.

126. (1.) A retailer of methylated spirits—

(*a.*) must make entry with the Commissioners of each room or place where he intends to keep and sell the spirits; and

(*b.*) must not keep or sell the spirits in any place which is not so entered; and

(*c.*) must not receive or have in his possession at any one time a greater quantity of methylated spirits than fifty gallons; and

(*d.*) must not receive methylated spirits except from an authorized methylator or a retailer of methylated spirits; and

(*e.*) must not receive methylated spirits from a retailer of methylated spirits in a quantity exceeding one gallon at a time; and

(*f.*) must not sell to or for the use of any one person more than one gallon of methylated spirits at a time; and

(*g.*) must, on request, at all reasonable times produce his stock of methylated spirits for examination by an officer; and

(*h.*) must keep an account, in the prescribed form, of his stock of methylated spirits and of the sale thereof.

If a retailer of methylated spirits contravenes this section he shall for each offence incur a fine of fifty pounds and the spirits with respect to which the offence is committed shall be forfeited.

Powers of entry, inspection, and sampling.

127. (1.) An officer may in the daytime enter and inspect the premises of an authorized methylator or a retailer of methylated spirits, or any premises of a person authorized to receive methylated spirits, and inspect, examine, and take samples of any methylated spirits therein, paying a reasonable price for each sample.

(2.) If any person refuses to allow an officer to exercise any of these powers, he shall for each offence incur a fine of fifty pounds.

Unlawful supply of methylated spirits.

128. (1.) If any person supplies, removes, or receives methylated spirits in contravention of this Act he shall for each offence incur a fine of fifty pounds, and the spirits with respect to which the offence is committed shall be forfeited.

(2.) If an authorized methylator supplies any methylated spirits to any person after having received notice from the proper officer that the person to whom the spirits are supplied is not authorized to receive them, he shall pay on the spirits so supplied the duty payable on British spirits.

Unlawful possession of methylated spirits.

129. If any person—

(*a.*) being an authorized methylator, has in his possession any methylated spirits in any place where he is not authorized to keep them; or

(*b.*) not being an authorized methylator, has in his possession any methylated spirits not obtained from a person authorized to supply them,

he shall incur a fine of one hundred pounds, and the spirits with respect to which the offence is committed shall be forfeited.

Preparation, sale, or use of methylated spirits as or for a beverage or medicine.

130. (1.) If any person—

(*a.*) prepares or attempts to prepare any methylated spirits for use as or for a beverage or as a mixture with a beverage; or

(*b.*) sells any methylated spirits, whether so prepared or not, as or for a beverage, or mixed with a beverage; or

(*c.*) uses any methylated spirits or any derivative thereof in the preparation of any article capable of being used wholly or partially as a beverage, or internally as a medicine; or

(*d.*) sells or has in his possession any such article in the preparation of which methylated spirits or any derivative thereof has been used,

he shall for each offence incur a fine of one hundred pounds, and the spirits with respect to which the offence is committed shall be forfeited.

(2.) Nothing in this section shall apply to the use of methylated spirits, or any derivative thereof, in the preparation of sulphuric ether or chloroform, for use as a medicine, or in any art or manufacture, or prevent the sale or possession of any sulphuric ether or chloroform for such use.

Offences with respect to methylated spirits mixed with gum resin.

131. Where methylated spirits have been mixed with gum resin for forming any article, if any person separates the gum resin from the spirits, or alters the article in any way except by adding gum resin, or by adding a substance for the sole purpose of colouring,

he shall for each offence incur a fine of two hundred pounds, and forfeit the spirits and article with respect to which the offence is committed.

Power to revoke licence, &c.

132. The Commissioners may suspend or revoke any licence to methylate, authority, or approval granted under this part of this Act.

PART III.

SUPPLEMENTAL.

Purified Methylic Alcohol.

Purified methylic alcohol to be deemed low wines.

133. (1.) Any liquid containing methylic alcohol so purified or otherwise prepared by filtration or any other process as to be free wholly or partially from any flavour or odour which would otherwise pertain to it shall be deemed to be low wines, and to have been so prepared for the purpose of distilling spirits therefrom, and shall be chargeable with duty and otherwise subject to the regulations to which spirits are subject under Part I. of this Act.

(2.) Provided that the Commissioners may, if they think fit, dispense with or modify those regulations with respect to any such preparation.

Sykes's Hydrometer.

Strength of spirits to be ascertained by Sykes's hydrometer.

134. All spirits shall be deemed to be of the strength denoted by Sykes's hydrometer as ascertained by any officer or any officer of Customs in accordance with the table lodged with the Commissioners, and entitled a table of the strength of spirits denoted by Sykes's hydrometer.

Scales, Weights, Measures, Locks, and Fastenings.

Excise traders to provide scales, weights, and measures.

135. (1.) Every Excise trader must provide sufficient and just scales and weights, and a set of standard measures for the purpose of weighing, measuring, and taking an account of the spirits, goods, and commodities in his warehouse, stock, or possession, and of any casks or vessels used for the purpose of containing any such spirits, goods, or commodities.

(2.) The weights and measures must be of the prescribed denominations.

(3.) The Excise trader must maintain and keep the scales, weights, and measures in such proper and convenient place in his distillery, warehouse, or other premises as the proper officer approves, and so that the same shall be at all times ready for the use of officers.

(4.) The Excise trader must permit any officer to use the scales, weights, and measures for the purpose aforesaid, and must, with his servants and workmen, whenever required by any officer, weigh or measure, and assist him in weighing or measuring, as he requires, and in taking account of any such spirits, goods, or commodities as aforesaid.

(5.) For any refusal or neglect on the part of an Excise trader to comply with any of the foregoing provisions of this section he shall incur a fine of one hundred pounds.

(6.) If any Excise trader provides or uses or permits to be used any false, unjust, or insufficient scales or weight or measure, or practises any device or contrivance by which any officer may be prevented from, or hindered or deceived in taking the just and true quantity, weight, or measure of any spirits, goods, or commodities, or of any casks or vessels, he shall incur a fine of two hundred pounds, and any such scales, weights, and measures shall be forfeited.

Locks and fastenings.

136. (1.) Where any warehouse, room, place, vessel, utensil, or fitting belonging to any Excise trader is by this Act directed to be secured or locked, the Excise trader must to the satisfaction of the proper officer, provide, affix, repair, and renew all fastenings requisite for the purpose of enabling officers to affix locks thereto, or otherwise to secure the same.

(2.) If the Excise trader fails so to do the proper officer may provide, affix, repair, or renew the fastenings, and the expense thereof shall be paid on demand by the Excise trader.

(3.) If the Excise trader fails on demand to pay the expense he shall incur a fine of one hundred pounds.

(4.) All requisite locks or keys shall be provided by the Commissioners, at the expense of the revenue.

(5.) If any Excise trader, or his servant or workman, wilfully destroys or damages any such fastening, or any lock or key belonging thereto, or any lock label, or opens or removes any lock, fastening, or lock label, or improperly obtains access into any warehouse, room, place, vessel, utensil, or fitting, or has any fastening, vessel, utensil, or fitting so constructed that the security intended to be obtained by any lock or fastening may be defeated, the Excise trader shall incur a fine of five hundred pounds.

Powers of Officers.

Power of entry and examination by officers.

137. (1.) An officer may, at any time, either by day or by night, enter any part of the premises of, or house or place whatsoever belonging to or made use of by, a distiller or rectifier, and search for, examine, gauge, and take an account of any still or other vessel or utensil therein, and also any spirits or materials for the manufacture of spirits therein.

(2.) If an officer, after having demanded admission into the premises of a distiller or rectifier and declared his name and business at any entrance or window thereof, is not immediately admitted, the officer, and any person acting in his aid, may at any time, either by day or by night (but at night only in presence of an officer of the peace), break open any door or window of the premises, or break through any wall thereof, for the purpose of obtaining admission, and the distiller or rectifier shall incur a fine of two hundred pounds.

Supply of ladders and lights.

138. Every distiller or rectifier must, on demand by an officer, made on the premises, either by day or by night, and for the purpose of enabling him to search for, examine, gauge, or take an account of any vessel, utensil, spirits, or materials therein, provide ladders of sufficient length and strength, and place them firmly and conveniently, and supply sufficient lights and aid.

If a distiller or rectifier contravenes this section, he shall for each offence incur a fine of one hundred pounds.

Power to search for pipes, &c.

139. Any officer, or person acting in his aid, may, either by day or by night, for the purpose of searching for any pipe, cock, conveyance, or utensil, break up the ground in or adjoining or near the premises of a distiller or rectifier, or any wall or partition of his premises or any other place, and may, on finding any pipe or conveyance leading to or from the premises, break up or break any ground, house, wall, or other place through or into which the pipe or conveyance leads, and may break up or cut away any such pipe or conveyance, and turn any such cock, and examine whether any such pipe or conveyance conveys or conceals any spirits or any liquor used in the manufacture of spirits, so as to prevent a true account thereof from being taken.

If any damage is done in the search and such search is unsuccessful the damage shall be made good.

Power to enter and search for illicit stills and spirits.

140. (1.) If any officer or any officer of Customs makes oath that there is good cause to suspect that any still, vessel, utensil, spirits or materials for the manufacture of spirits is or are unlawfully kept or deposited in any house or place, and states the grounds of suspicion, any justice may, if he thinks fit, issue a warrant authorizing the officer and any person whom he calls to his assistance to search the house or place; and a like warrant may be issued by any two of the Commissioners in case the house or place is situate within the limits of the chief office of Inland Revenue.

(2.) Any person so authorized may, either by day or by night, but at night only in the presence of an officer of the peace, break open and forcibly enter any such house or place, and seize any still, vessel, utensil, spirits, or materials for the manufacture of spirits found therein, and either detain the same or remove them to a place of safe custody.

(3.) Every still, vessel, or utensil, and all spirits and materials so seized shall be absolutely forfeited, and the owner of any such still, vessel, or utensil, or the person in whose custody the same is found, shall for every place in which the same is found, and also for every such still, vessel, or utensil incur a fine of two hundred pounds.

(4.) If any damage is done by such forcible entry, and the search is unsuccessful, the damage shall be made good.

(5.) An officer may seize any such still, vessel, utensil, spirits, or materials without a warrant.

Power to enter premises of dealer or retailer and examine and take samples.

141. An officer may at any time enter the premises of a dealer or retailer and inspect and examine the spirits in his stock or possession, and take samples of any such spirits, paying for any sample so taken the usual price thereof.

Distillers, &c. to assist in taking account.

142. Every distiller, rectifier, dealer, and retailer must, when required by an officer, assist him by a sufficient number of servants in taking account of his stock, and shall for any neglect or refusal so to assist incur a fine of fifty pounds.

Power to require water to be drawn off from worm tub.

143. (1.) An officer may require a distiller at any time when his still is not at work, to cause the water in any worm tub in his distillery to be drawn off, and the tub and worm to be cleansed.

(2.) In such case the water must be kept out of the worm tub for two hours, or until the officer has finished his examination of it, whichever first happens.

(3.) If a distiller fails to comply with any requirement under this section he shall incur a fine of two hundred pounds, and the officer may draw off the water or any portion of it, and keep it drawn off as long as he thinks necessary.

General Offences.

Unlawful removal of malt, wort, or wash.

144. (1.) If any person removes any wort, wash, low wines, feints, or spirits from the premises of a distiller, contrary to the provisions of this Act, or knowingly buys or receives any wort, wash, low wines, feints, or spirits so removed from the premises of a distiller, he shall incur a fine of one hundred pounds.

(2.) In default of payment of the fine on summary conviction the offender shall be imprisoned with or without hard labour. The term of imprisonment in Scotland or Ireland shall be not less than two months nor more than six months.

(3.) All such wort, wash, low wines, feints, or spirits so removed shall be forfeited.

(4.) Any officer may arrest any person found committing an offence against this section.

Arrest of and penalties on persons unlawfully removing spirits.

145. (1.) Any officer or any officer of Customs, and any officer of the peace having a commission from the Commissioners, may stop and detain any person found carrying or removing any spirits, and may examine the spirits and require the production of a permit or certificate authorising the removal thereof.

(2.) If a permit or certificate is produced agreeing with the spirits in all respects the officer may endorse thereon the time and place of his examination thereof.

(3.) If any person is found carrying or removing any spirits exceeding the quantity of one gallon of the same denomination for the same person and does not, on request by any such officer, forthwith produce a permit or certificate authorizing the removal of the spirits, he shall incur a fine of one hundred pounds, and the spirits shall be forfeited.

(4.) The sum to which the fine may be mitigated in Scotland or Ireland shall not be less than ten pounds.

(5.) In default of payment of the fine on summary conviction the offender shall be imprisoned with or without hard labour. The term of imprisonment in Scotland or Ireland shall be not less than one month nor more than six months.

(6.) Any officer may arrest any person found committing an offence against this section.

Unlawful hawking and sale of spirits.

146. (1.) If any person hawks, sells, or exposes to sale any spirits otherwise than in premises for which he is licensed to sell spirits he shall incur a fine of one hundred pounds, and the spirits shall be forfeited.

(2.) The sum to which the fine may be mitigated in Scotland shall not be less than twenty-five pounds, or, in Ireland, shall not be less than six pounds.

(3.) In default of payment of the fine on summary conviction the offender shall be imprisoned with or without hard labour. The term of imprisonment in Scotland or Ireland shall be not less than two months nor more than three months.

(4.) Any person may arrest a person found committing an offence against this section.

Sale of spirits for unlawful purposes.

147. If any person knowingly sells or delivers, or causes to be sold or delivered, any spirits to the end that they may be unlawfully retailed or consumed or carried into consumption, he shall, in addition to any other penalty, incur a fine of one hundred pounds.

Unlawful purchase of spirits.

148. If any person receives, buys, or procures any spirits from a person not having authority to sell or deliver the same, he shall incur a fine of one hundred pounds.

Penalty for possession of spirits on which duty has not been paid.

149. If any person knowingly buys or receives, or has in his possession any spirits after they have been removed from the place where they ought to have been charged with duty and before the duty payable thereon has been charged and paid or secured to be paid or the spirits have been condemned as forfeited, he shall forfeit the spirits and incur a fine equal to treble the value of the spirits.

Forcibly opposing execution of Act.

150. A person shall incur a fine of five hundred pounds if he commits any of the following offences:

(*a.*) Assaults an officer acting under this Act, or any person acting in his aid.

(*b.*) Assaults any person who has discovered or given, or is about to discover or give information or evidence against, or has seized, or is bringing to justice, any offender against this Act.

(*c.*) Assaults any person who has seized or is about to seize or examine any goods as forfeited under this Act.

(*d.*) Forcibly opposes the execution of any of the powers given.

(*e.*) Being armed with an offensive weapon, or in a violent manner, rescues any offender arrested or goods seized under this Act, or prevents the arrest of any such offender or seizure of any such goods, or offers or threatens to oppose the execution of any of the powers given by this Act.

Misconduct of and collusion with officers.

151. Every person shall incur a fine of five hundred pounds who, in or with reference to any matter under the laws of excise relating to the duties on spirits,

(*a.*) Not being authorised so to do, gives or promises to give, directly or indirectly, any reward to an officer or a person employed by the Commissioners, in respect of the performance or non-performance by any such officer or person of his duty or employment; or

(*b.*) Agrees with or proposes to any such officer or person to do or permit to be done anything in contravention or evasion of this Act, or of his duty; or

(*c.*) Being an officer or a person employed by the Commissioners—

(i) demands or receives, except from or through the Commissioners, any reward in respect of the performance or non-performance of his duty or employment, or

(ii) by any wilful act, neglect, or default does, or permits, or agrees to do or permit anything in contravention or evasion of this Act or of his duty.

If any such officer or person is convicted of either of these offences he shall be thereafter disqualified from serving Her Majesty in any office or employment.

Obstruction of officers.

152. If any person by himself or by any person in his employment obstructs, hinders, or molests an officer or an officer of Customs in the execution of his duty, or any person acting in the aid of any such officer, he shall incur a fine of two hundred pounds, and if the offender is a distiller the Commissioners may, upon his conviction, suspend or revoke his licence.

Neglect of duty by officer of the peace.

153. If any officer of the peace wilfully refuses or neglects to aid in the execution of this Act he shall, on summary conviction, incur a fine of twenty pounds.

Provisions as to forfeiture.

154. (1.) Where any spirits or goods are forfeited under this Act they may be seized by an officer or an officer of Customs.

(2.) Where any spirits or materials for making spirits are forfeited under this Act, all casks or other utensils containing the same shall also be forfeited.

(3.) Where any spirits are forfeited by an Excise trader, the Commissioners may, if they think fit, take from his stock, instead of the spirits forfeited, the same quantity of any other spirits.

Informers.

Discharge and reward of informers.

155. (1.) On the commission of any offence against this Act, the offender who, before any information is lodged against him in respect of the offence, first discovers and informs against any other offender, shall, on the conviction of the person against whom the information is given, be discharged and acquitted from all penalties or disqualification to which at the time of giving the information he may be liable by reason of the offence committed by him.

(2.) When, on the conviction of any person for an offence against this Act, the pecuniary penalty imposed for the offence is not paid and cannot be levied, or the person incurring the penalty is sent to prison in default of payment, the Commissioners may cause such reward as they think fit, not exceeding in each case fifty pounds, to be paid in such shares and proportions as they think fit to the persons who appear to the Commissioners to be entitled thereto as informers.

Procedure.

Recovery of fines.

156. Any fine for any offence against this Act may be sued for and recovered, and any goods, chattels, or commodities forfeited under this Act may be returned for condemnation and condemned in the manner provided by law for the recovery of fines or penalties and for the condemnation of goods forfeited under any Act or Acts for the time being in force relating to the revenue of Excise or Customs.

Forms and Schedules.

Forms of notices, and documents.

157. (1.) The several entries, notices, declarations, books, accounts, and returns under this Act shall be in the prescribed form.

(2.) But in any proceeding for an offence against this Act against an Excise trader any notice given or declaration made by him or on his behalf shall be valid as against him, notwithstanding any imperfection or defect in the form thereof, or in the giving, making, or service thereof.

Application of previous Acts to permits, &c. under this Act.

158. All permits, certificates, forms of requisition, and other documents under this Act shall, subject to the provisions of this Act, be granted, obtained, and used, under and in accordance with the provisions of any Acts of Parliament regulating the granting and using of permits and certificates, and the provisions of those Acts with respect to permits, certificates, and other similar documents granted, obtained, or used thereunder, shall apply to permits, certificates, and other similar documents granted, obtained, or used under this Act, and to the persons granting, obtaining, or using them.

Regulations to be prescribed.

159. The Commissioners and the Commissioners of Customs respectively shall prescribe such regulations as they may from time to time think necessary for carrying into execution the provisions of this Act.

Effect of Schedules.

160. The Schedules shall be construed and have effect as part of this Act.

Construction of Acts, &c. referring to repealed enactments.

161. Where any enactment or document refers to any Act or enactment repealed by this Act, it shall be construed as referring to this Act, or to the corresponding enactment of this Act.

Savings and Repeal.

Saving with respect to premises entered on 5th April 1825.

162. (1.) The sections of this Act which prohibit the use of a distillery within a quarter of a mile from the premises of a rectifier and the use of rectifier's premises within a quarter of a mile of a distillery shall not apply to any premises which on the fifth day of April one thousand eight hundred and twenty-five were entered and used by a distiller or rectifier if those premises have been so entered and used continuously since, and so long as they continue to be so entered and used, provided that there is not between the premises of the distiller and those of the rectifier any communication by which wort, wash, or spirits may be removed from the one to the other except an open public street or carriage road.

(2.) Nothing in this Act shall prevent the use by a distiller or rectifier, under and in accordance with a special licence granted by the Commissioners of the Treasury, of any premises which on the fifth day of April one thousand eight hundred and twenty-five were entered and used by a distiller or rectifier, and which have continued to be so entered and used up to the commencement of this Act until the expiration or revocation of such licence.

Saving for articles in use before 28th August 1860.

163. Nothing in this Act shall prevent the Commissioners from permitting any distiller or rectifier formerly working under any Act in force before the twenty-eighth day of August one thousand eight hundred and sixty, and having worked continually since, to keep or use such of the vessels or casks then fixed or used on his premises as are, in the judgment of the Commissioners, secure and adapted to the purposes for which they are required under this Act.

Repeal of Acts in Schedule.

164. The enactments specified in the Fifth Schedule are hereby repealed, from and after the commencement of this Act, to the extent specified in the third column of that Schedule.

Provided that all existing bonds and securities given under or in pursuance of any enactment hereby repealed shall have the same force and effect as if they had been given under or in pursuance of this Act, and this repeal shall not affect—

(*a.*) anything done or suffered before the commencement of this Act under any enactment repealed by this Act; nor

(*b.*) any right or privilege acquired, or duty or liability imposed or incurred under any enactment so repealed; nor

(*c.*) any fine, forfeiture, or other punishment incurred or to be incurred in respect of any offence committed before the commencement of this Act against any enactment so repealed; nor

(*d.*) the institution or prosecution to its termination of any legal proceeding or other remedy for ascertaining any such liability, or enforcing, or recovering any such fine, forfeiture, or punishment as aforesaid.

SCHEDULES.

FIRST SCHEDULE.

RULES AS TO VESSELS AND UTENSILS.

FIRST PART.

VESSELS TO BE ERECTED BEFORE MAKING ENTRY BY A DISTILLER.

The following vessels must be erected after the distiller's licence has been obtained, and before entry of a still is made, and must thereafter be kept during the continuance of the distiller's licence:—

a. If the still is of such kind that the produce of the wash on the first distillation is spirits and feints,—

1 wash charger.
1 feints receiver.
1 spirit receiver.

b. If the still is of such kind that the produce of the wash on the first distillation is low wines, then, in addition,—

1 low wines receiver.

1 low wines and feints charger.

SECOND PART.

MAXIMUM NUMBER OF VESSELS IN DISTILLERY.

There must not be kept in any distillery any vessel of the description herein-after mentioned in excess of the number herein-after specified in that behalf.

1 wash charger.

1 spirit receiver.

2 feints receivers.

2 low wines receivers.

2 low wines and feint chargers.

In connexion with each charger, one intermediate still charger.

But a distiller may keep two spirit receivers, if he affixes to each of them, to the satisfaction of the Commissioners, an apparatus for preventing the supply cock and the discharge cock being both open at the same time, and for registering the number of times each cock has been opened.

THIRD PART.

CONSTRUCTION AND CONNEXION OF VESSELS IN DISTILLERY.

Fermenting Back.

1. There must be fixed in every fermenting back, to the satisfaction of the proper officer, a discharge cock or plug and plug-hole, through which the wash in the back may be conveyed by a main pipe or open trough into the jack back or wash charger.

2. This pipe or trough must be so placed and fixed that all wash or liquor put therein be forthwith discharged into the jack back or wash charger, and not elsewhere.

3. There may be placed in a fermenting back a close metal pipe for conveying through the back hot or cold air or water to promote or retard the fermentation of the wort or wash, but this pipe must not open into the back.

4. Except as aforesaid, and except the pipe for conveying wort into the fermenting back from the coolers, and a sewer cock or plug for carrying off the water wherewith the back is cleansed, there must not be any pipe or conveyance entering into or passing out of the back.

Wash Charger.

5. The wash charger must be of capacity not less than half that of the largest fermenting back.

6. It must be connected with the fermenting backs by one close metal pipe, with one end fixed into the pump placed in the jack back, or if a jack back is not used, into the pipe or trough communicating with the fermenting backs, and the other end into the wash charger.

7. It must be connected with the wash stills by one close metal pipe, with a branch to each still, or to the intermediate still chargers.

8. It may be connected with the feints receiver by means of a close pump or metal pipe.

9. There must be a cock on each of these connecting pipes.

Low Wines Receiver.

10. A low wines receiver must be connected with the safe at the end of the worm of the wash still by one close metal pipe, attached to and leading directly from the safe in such manner that all low wines running from the safe into the pipe shall immediately be discharged into the receiver, and must have fixed in it a pump or discharge cock for the conveyance of low wines into the low wines and feints charger.

Feints Receiver.

11. A feints receiver must be connected with the safe at the end of the worm of the still by one close metal pipe, attached to and leading directly from the safe, in such manner that all feints running from the safe into the pipe shall immediately be discharged into the receiver, and must have fixed in it a pump or discharge cock for the conveyance of feints into the low wines and feints charger, or wash charger, or intermediate still charger.

Low Wines and Feints Charger.

12. A low wines and feints charger must be connected with the still by a close metal pipe with a cock thereon, one end of the pipe being fixed into the bottom of the charger, and the other attached to the pump or to the still, and the charger must be connected with the low wines receiver and feints receiver by close metal pipes, whereof one end must be fixed into the charger, and the other end attached to the pump or discharge cock fixed in each receiver.

Spirit Receiver.

13. A spirit receiver must be connected with the safe at the end of the worm of the still by one close metal pipe attached to and leading directly from the safe in such manner that all spirits running from the safe into the pipe shall immediately be discharged into the receiver.

14. There must be fixed in it either a pump or a proper discharge cock for drawing off the spirits from it, and conveying the same through one close metal pipe into the entered cask or vat in the spirit store.

Spent Lees Receiver.

15. A spent lees receiver must be connected with the low wines still by one close metal pipe with a cock thereon fixed into the receiver, and attached to and leading directly from the discharge cock of the still. In the bottom of the receiver there must be a discharge hole with a secure internal plug. At not more than one-third of its depth from the top there must be an opening covered and secured by a metal plate perforated with holes of not more than four-tenths of an inch in diameter.

Intermediate Still Charger.

16. An intermediate still charger must have one fixed pipe with a cock thereon leading from the wash charger or low wines and feints charger, one fixed discharge pipe with a cock thereon leading to the still, and may have one pipe with a cock thereon leading from the feints receiver, and one pipe leading from the water cistern.

Store Casks or Vats.

17. Every store cask or vat must be a close covered vessel, and must be secured with fastenings to the satisfaction of the proper officer.

General.

18. Every wash charger, low wines receiver, feints receiver, low wines and feints charger, spirit receiver, spent lees receiver, and intermediate still charger, must be a close covered vessel, and, except as above specified, must not have any opening, or communication with any other vessel or utensil.

FOURTH PART.

CONSTRUCTION AND FITTINGS OF STILL.

1. In every still there must be an opening to enable an officer to take gauges and samples. This opening must be not less than two inches in diameter, and must be so contrived that the officer may take samples from the still with a phial drawn perpendicularly through it.

2. Proper fastenings must be provided for locking and securing this opening, and for securing the head of the still, the furnace door thereof, and any cock or valve on any pipe conveying steam into or about the still.

3. A still and its worm may have an air valve or conductor approved by the Commissioners.

4. The end of the worm must be enclosed and secured in a safe in the prescribed manner.

5. There must be fixed to every still a discharge cock not more than than three feet distant from the body of the still, and firmly attached to the still by a close metal pipe. This discharge cock must be so placed as to be easily accessible to the officer.

6. If there is not a spent lees receiver, the discharge cock on a low wines still must be kept securely locked by the officer, except when opened by him on reasonable notice given by the distiller. Such notice must not be given more than once in six hours.

7. Except as permitted or required by this Act, there must be no pipe leading directly or indirectly to or from a still, and no opening into or out of a still or the worm of a still.

FIFTH PART.

SPIRIT RECEIVERS.

1. Every spirit receiver must be made, placed, and fixed to the satisfaction of the Commissioners.

2. It must be of a depth sufficient to admit of the gauge of spirits being taken of the depth of fifteen inches at least at the dipping hole.

3. It must be so filled with spirits that at the time of gauging it for the purpose of charging duty the depth of spirits is not less than fifteen inches.

4. But where a spirit receiver was in use in a distillery before the 10th of October 1853, the Commissioners may allow its use, though the spirits distilled are insufficient to fill it to the depth of fifteen inches, and that where the depth of spirits in a spirit receiver is less than fifteen inches the charge of spirits therein shall be made according to the gauge indicated by the next tenth of an inch above the actual depth, and in respect of this excess in gauge the distiller shall be allowed a deduction of one half of a gallon in every hundred gallons charged.

5. Every distiller must, if so required by the Commissioners, erect and apply, at his own expense, any apparatus or machine which the Commissioners think proper for preventing the supply cock and the discharge cock of the spirit receiver being both open at the same time, and for registering the number of times each cock has been opened.

Sixth Part.

Pipes, Cocks, and Valves.

1. Every pipe used by the distiller must, unless used exclusively for the discharge of water and spent wash, be so fixed and placed as to be capable of being examined for the whole of its length.

2. The pipes must be painted and kept painted as follows:—

If for the conveyance of—

Wort or wash	red.
Low wines or feints	blue.
Spirits	black.
Water	white.

3. Every cock and valve kept or used by the distiller must be constructed in the prescribed or approved manner.

Seventh Part.

Dipping Holes.

1. At or near the top of every entered cask or vat for storing or keeping spirits on the premises of a distiller, there must a dipping hole at which an officer may conveniently take his dip or gauge of the contents of the vessel.

2. A metal plate must be fixed at the dipping hole to secure it from being worn or altered.

3. Every charger and receiver must have a sufficient cover with a dipping hole cut in it of the prescribed form and size.

4. If the Commissioners so direct, there must be two or more dipping holes in the cover of any spirit receiver or store cask or vat used in a distillery, at such places in the cover as they direct.

5. Each dipping hole in a spirit receiver, low wines or feints receiver or charger, store cask, or vat, must be secured and kept secured to the satisfaction of the officer.

6. No alteration must be made in the dipping hole or level of any vessel or utensil.

Eighth Part.

Provision and Situation of Articles required or allowed.

1. Every distiller must, at his own expense, and to the satisfaction of the Commissioners, provide, place, affix, and maintain each utensil and fitting allowed or required by this Act.

2. Every distiller must, to the satisfaction of the Commissioners, place and keep each vessel and utensil on his premises in a convenient situation, and so as to be easy of access to the officer.

Ninth Part.

Casks.

Every distiller must legibly cut, brand, or paint with oil colour on the outside of both the ends of every moveable cask used in his premises for keeping or delivering spirits, and keep so cut, branded, or painted, his name, the name of the place where his stock is kept, and the number of gallons which the cask is capable of containing, and, if that number is less than eighty, the quarter or quarters of a gallon of capacity above the number of entire gallons.

Tenth Part.

Marking Utensils and Rooms.

1. Every distiller must cause to be legibly painted with oil colour, and must keep so painted, on some conspicuous part of every vessel or utensil intended to be used by him in his business, and of the outside of the door of every room and place wherein any part of his business is to be carried on or any spirits are to be kept, the name of the vessel, utensil, room, or place, according to the purpose for which it is intended.

2. Where more than one vessel, utensil, room, or place is used for the same purpose all such vessels, utensils, rooms, or places must be marked by progressive numbers.

Eleventh Part.

Course of Wash, Low Wines, Feints, and Spirits.

1. All wash must be fermented in the fermenting backs, and thence conveyed directly into the wash charger, and thence into the still for distillation.

2. All low wines, feints, and spirits running from the worm of the still must run thence directly into the safe at the end of the worm.

3. All low wines must be conveyed directly from the safe into the low wines receiver, and thence directly into the low wines and feints charger, and thence directly into the low wines still for re-distillation.

4. All spirits must be conveyed directly from the safe into the feints receiver or spirit receiver.

5. All spirits conveyed into the feints receiver must be conveyed thence directly into the low wines and feints charger or wash charger or intermediate still charger, and thence directly into the still for re-distillation.

6. No spirits conveyed into the spirit receiver may be re-distilled or may be removed therefrom except into the distiller's spirit store.

7. All spirits distilled in the distillery must, after the officer has taken an account of their quantity and strength, be forthwith conveyed through a close metal pipe from the spirit receiver into the store cask or vat in the spirit store.

8. Except after notice to, or in the presence of, an officer, access may not be had to the end of the worm of any still, or to any low wines, feints, or spirits, from the time of the extraction or distillation thereof in the still until they are taken account of by the officer in the proper receiver, or to any spirits in a store cask or vat.

SECOND SCHEDULE.

TABLE A.

TABLE to be used in determining the original SPECIFIC GRAVITY of WORT or WASH.

Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.
·1	·3	4·1	15·5	8·1	34·3	12·1	54·9
·2	·6	4·2	16·0	8·2	34·8	12·2	55·4
·3	·9	4·3	16·4	8·3	35·4	12·3	55·9
·4	1·2	4·4	16·8	8·4	35·9	12·4	56·4
·5	1·5	4·5	17·3	8·5	36·5	12·5	56·9
·6	1·8	4·6	17·7	8·6	37·0	12·6	57·4
·7	2·1	4·7	18·2	8·7	37·5	12·7	57·9
·8	2·4	4·8	18·6	8·8	38·0	12·8	58·4
·9	2·7	4·9	19·1	8·9	38·6	12·9	58·9
1·0	3·0	5·0	19·5	9·0	39·1	13·0	59·4
1·1	3·3	5·1	19·9	9·1	39·7	13·1	60·0
1·2	3·7	5·2	20·4	9·2	40·2	13·2	60·5
1·3	4·1	5·3	20·9	9·3	40·7	13·3	61·1
1·4	4·4	5·4	21·3	9·4	41·2	13·4	61·6
1·5	4·8	5·5	21·8	9·5	41·7	13·5	62·2
1·6	5·1	5·6	22·2	9·6	42·2	13·6	62·7
1·7	5·5	5·7	22·7	9·7	42·7	13·7	63·3
1·8	5·9	5·8	23·1	9·8	43·2	13·8	63·8
1·9	6·2	5·9	23·6	9·9	43·7	13·9	64·3
2·0	6·6	6·0	24·1	10·0	44·2	14·0	64·8
2·1	7·0	6·1	24·6	10·1	44·7	14·1	65·4
2·2	7·4	6·2	25·0	10·2	45·1	14·2	65·9
2·3	7·8	6·3	25·5	10·3	45·6	14·3	66·5
2·4	8·2	6·4	26·0	10·4	46·0	14·4	67·1
2·5	8·6	6·5	26·4	10·5	46·5	14·5	67·6
2·6	9·0	6·6	26·9	10·6	47·0	14·6	68·2
2·7	9·4	6·7	27·4	10·7	47·5	14·7	68·7
2·8	9·8	6·8	27·8	10·8	48·0	14·8	69·3
2·9	10·2	6·9	28·3	10·9	48·5	14·9	69·9
3·0	10·7	7·0	28·8	11·0	49·0	15·0	70·5
3·1	11·1	7·1	29·2	11·1	49·6	15·1	71·1
3·2	11·5	7·2	29·7	11·2	50·1	15·2	71·7
3·3	12·0	7·3	30·2	11·3	50·6	15·3	72·3
3·4	12·4	7·4	30·7	11·4	51·2	15·4	72·9
3·5	12·9	7·5	31·2	11·5	51·7	15·5	73·5
3·6	13·3	7·6	31·7	11·6	52·2	15·6	74·1
3·7	13·8	7·7	32·2	11·7	52·7	15·7	74·7
3·8	14·2	7·8	32·7	11·8	53·3	15·8	75·3
3·9	14·7	7·9	33·2	11·9	53·8	15·9	75·9
4·0	15·1	8·0	33·7	12·0	54·3	16·0	76·5

TABLE B.

TABLE for determining the WEIGHT per GALLON of SPIRITS by SYKES'S HYDROMETER.

1. Spirits which on Sykes's hydrometer indicate a number in column A. must be taken to be of the weight per gallon in pounds and decimal parts of a pound of spirits indicated by the corresponding number in column B.

2. To ascertain the quantity of spirits in cask their net weight must be divided by the number which in column B indicates their weight per gallon, and the product will be the quantity of the spirits in gallons and decimal parts of a gallon.

Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.
0	8·154	8	8·289	16	8·426	24	8·565
2	8·157	2	8·292	2	8·429	2	8·568
4	8·161	4	8·296	4	8·433	4	8·572
6	8·164	6	8·299	6	8·436	6	8·575
8	8·168	8	8·303	8	8·440	8	8·579
1	8·171	9	8·306	17	8·443	25	8·582
2	8·174	2	8·309	2	8·446	2	8·586
4	8·178	4	8·313	4	8·450	4	8·589
6	8·181	6	8·316	6	8·453	6	8·593
8	8·185	8	8·320	8	8·457	8	8·596
2	8·188	10	8·323	18	8·460	26	8·600
2	8·191	2	8·326	2	8·464	2	8·603
4	8·195	4	8·330	4	8·467	4	8·607
6	8·198	6	8·333	6	8·471	6	8·610
8	8·202	8	8·337	8	8·474	8	8·614
3	8·205	11	8·340	19	8·478	27	8·617
2	8·208	2	8·343	2	8·481	2	8·620
4	8·212	4	8·347	4	8·485	4	8·624
6	8·215	6	8·350	6	8·488	6	8·628
8	8·219	8	8·354	8	8·492	8	8·631
4	8·222	12	8·357	20	8·495	28	8·635
2	8·225	2	8·361	2	8·498	2	8·639
4	8·229	4	8·364	4	8·502	4	8·642
6	8·232	6	8·368	6	8·505	6	8·646
8	8·236	8	8·371	8	8·509	8	8·649
5	8·239	13	8·375	21	8·512	29	8·653
2	8·242	2	8·378	2	8·516	2	8·656
4	8·245	4	8·382	4	8·519	4	8·660
6	8·249	6	8·385	6	8·523	6	8·663
8	8·252	8	8·389	8	8·526	8	8·667
6	8·255	14	8·392	22	8·530	30	8·670
2	8·258	2	8·395	2	8·533	2	8·674
4	8·262	4	8·399	4	8·537	4	8·677
6	8·265	6	8·402	6	8·540	6	8·681
8	8·269	8	8·406	8	8·544	8	8·684
7	8·272	15	8·409	23	8·547	31	8·688
2	8·275	2	8·412	2	8·551	2	8·692
4	8·279	4	8·416	4	8·554	4	8·695
6	8·282	6	8·419	6	8·558	6	8·699
8	8·286	8	8·423	8	8·561	8	8·702

Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.
32	8·706	43	8·903	54	9·106	65	9·313
2	8·709	2	8·907	2	9·110	2	9·317
4	8·713	4	8·911	4	9·114	4	9·321
6	8·716	6	8·914	6	9·117	6	9·324
8	8·720	8	8·918	8	9·121	8	9·328
33	8·723	44	8·922	55	9·125	66	9·332
2	8·727	2	8·926	2	9·129	2	9·336
4	8·730	4	8·929	4	9·132	4	9·340
6	8·734	6	8·933	6	9·136	6	9·344
8	8·737	8	8·936	8	9·139	8	9·348
34	8·741	45	8·940	56	9·143	67	9·352
2	8·745	2	8·944	2	9·147	2	9·356
4	8·748	4	8·947	4	9·151	4	9·360
6	8·752	6	8·951	6	9·154	6	9·363
8	8·755	8	8·954	8	9·158	8	9·367
35	8·759	46	8·958	57	9·162	68	9·371
2	8·763	2	8·962	2	9·166	2	9·375
4	8·766	4	8·965	4	9·170	4	9·379
6	8·770	6	8·969	6	9·173	6	9·382
8	8·773	8	8·972	8	9·177	8	9·386
36	8·777	47	8·976	58	9·181	69	9·390
2	8·781	2	8·980	2	9·185	2	9·394
4	8·784	4	8·984	4	9·189	4	9·398
6	8·788	6	8·987	6	9·192	6	9·401
8	8·791	8	8·991	8	9·196	8	9·405
37	8·795	48	8·995	59	9·200	70	9·409
2	8·799	2	8·999	2	9·204	2	9·413
4	8·802	4	9·002	4	9·207	4	9·417
6	8·806	6	9·006	6	9·211	6	9·420
8	8·809	8	9·009	8	9·214	8	9·424
38	8·813	49	9·013	60	9·218	71	9·428
2	8·817	2	9·017	2	9·222	2	9·432
4	8·820	4	9·021	4	9·226	4	9·436
6	8·824	6	9·024	6	9·229	6	9·440
8	8·827	8	9·028	8	9·233	8	9·444
39	8·831	50	9·032	61	9·237	72	9·448
2	8·835	2	9·036	2	9·241	2	9·452
4	8·838	4	9·039	4	9·245	4	9·456
6	8·842	6	9·043	6	9·248	6	9·459
8	8·845	8	9·046	8	9·252	8	9·463
40	8·849	51	9·050	62	9·256	73	9·467
2	8·853	2	9·054	2	9·260	2	9·471
4	8·856	4	9·058	4	9·264	4	9·475
6	8·860	6	9·061	6	9·267	6	9·479
8	8·863	8	9·065	8	9·271	8	9·483
41	8·867	52	9·069	63	9·275	74	9·487
2	8·871	2	9·073	2	9·279	2	9·491
4	8·874	4	9·076	4	9·283	4	9·495
6	8·878	6	9·080	6	9·286	6	9·498
8	8·881	8	9·083	8	9·290	8	9·502
42	8·885	53	9·087	64	9·294	75	9·506
2	8·889	2	9·091	2	9·298	2	9·510
4	8·892	4	9·095	4	9·302	4	9·514
6	8·896	6	9·098	6	9·305	6	9·517
8	8·899	8	9·102	8	9·309	8	9·521

Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.
76	9·525	82	9·643	88	9·761	94	9·880
2	9·529	2	9·647	2	9·765	2	9·884
4	9·533	4	9·651	4	9·769	4	9·888
6	9·537	6	9·655	6	9·773	6	9·892
8	9·541	8	9·659	8	9·777	8	9·896
77	9·545	83	9·663	89	9·781	95	9·900
2	9·549	2	9·667	2	9·785	2	9·904
4	9·553	4	9·671	4	9·789	4	9·908
6	9·557	6	9·674	6	9·792	6	9·913
8	9·561	8	9·678	8	9·796	8	9·917
78	9·565	84	9·682	90	9·800	96	9·921
2	9·569	2	9·686	2	9·804	2	9·925
4	9·573	4	9·690	4	9·808	4	9·929
6	9·576	6	9·694	6	9·812	6	9·934
8	9·580	8	9·698	8	9·816	8	9·938
79	9·584	85	9·702	91	9·820	97	9·942
2	9·588	2	9·706	2	9·824	2	9·946
4	9·592	4	9·710	4	9·828	4	9·950
6	9·596	6	9·714	6	9·832	6	9·955
8	9·600	8	9·718	8	9·836	8	9·959
80	9·604	86	9·722	92	9·840	98	9·963
2	9·608	2	9·726	2	9·844	2	9·967
4	9·612	4	9·730	4	9·848	4	9·972
6	9·615	6	9·733	6	9·852	6	9·976
8	9·619	8	9·737	8	9·856	8	9·981
81	9·623	87	9·741	93	9·860	99	9·985
2	9·627	2	9·745	2	9·864	2	9·989
4	9·631	4	9·749	4	9·868	4	9·994
6	9·635	6	9·753	6	9·872	6	9·998
8	9·639	8	9·757	8	9·876	8	10·003
						100	10·007

THIRD SCHEDULE.

RULES WITH RESPECT TO RECTIFIERS.

First Part.

1. A rectifier may not have any opening, fixed pipe, or conveyance leading to or from a still used by him, except one charging pipe leading to the still, and the discharge cock and the head of the still terminating in the worm.

2. A rectifier must permit the charge and discharge cock of every still used by him to be secured by the officer, and kept so secured whilst the still is at work.

Second Part.

1. The discharge cock of every still used by a rectifier must be so placed that the officer may have convenient access thereto, and for this purpose must be continued in a straight line from the body of the still, and must not project more than three feet therefrom.

2. A rectifier must, before beginning to draw off spirits from a still, charge the still with a quantity of liquor, in the proportion of not less than seven parts in ten of the whole quantity which the still, including the head, is capable of containing, and must keep the still so charged until he begins to draw off spirits therefrom.

3. Every still must be worked off within sixteen hours from the time of the officer's taking the gauge thereof.

4. A rectifier must, as soon as his still has been worked off, remove the head therefrom, unless it is permanently fixed to the body of the still, and the head so removed must not be replaced until the still is again charged and ready to be worked.

5. A rectifier must not allow his still to be worked until the officer has examined the quality of the spirits therein.

Third Part.

1. When a rectifier desires to have the furnace door or steam pipe of a still unlocked, he must give the officer not less than twelve hours' previous written notice, specifying the still, and the day and hour when he wishes to have the door or pipe unlocked.

2. The officer shall attend at the time so specified, or within one hour thereafter.

3. The officer must not open the door or pipe until the still has been fully charged, and until he has examined its contents and seen the head of the still put on and ready to be locked down.

4. The officer shall not be bound to remain for this purpose more than one hour at any one time, and if within one hour after his arrival the still is not charged, and its head ready to be locked down, another notice shall be requisite.

5. Whenever any vessel, utensil, cock, pipe, pump, or other article on the premises of a rectifier which is required by law to be locked and secured has to be opened for the purpose of any cleaning, repair, or improvement, the officer shall, on receiving a written request for that purpose, open the same, and keep it open whilst the work is in progress. He must close every such vessel or article every evening as soon as the work is finished for the day, but must attend to open it at six o'clock every morning until the work is completed.

Fourth Part.

Where the strength of any spirits forming part of the stock of a rectifier, by reason of their being compounded with other substances, cannot be ascertained by Sykes's hydrometer, he must, on request by an officer, cause the true quantity and strength of the spirits to be legibly marked on the outside of the cask or vessel containing the same, and to be kept so marked until the spirits are removed therefrom.

FOURTH SCHEDULE.

Particulars to be specified in Request Note for Permit.

Quantity and strength of spirits for which the permit is required.
Casks or other vessels in which the spirits are contained.
From whom and whence the spirits are to be sent.
To whom and whither the spirits are to be sent.
Mode of conveyance.

Particulars to be specified in Certificate.

Quantity, denomination, and strength of spirits sent out or delivered.
Number of casks or packages in which the spirits are contained.
Day and hour of sending out or delivery.
From whom and whence sent or delivered.
To whom and whither sent or delivered.
Mode of conveyance.

Particulars to be entered in Stock Book.

On Receipt:—
Quantity, denomination, strength and gallons computed at proof of spirits received.
Date of receipt.
From whom and whence received.

On sending out or delivery:—
Quantity, denomination, strength and gallons computed at proof of spirits sent or delivered.
Date of sending out or delivery.
To whom or whither sent or delivered.

FIFTH SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Title of Act.	Extent of Repeal.
10 Will. 3. c. 4. -	An Act to prohibit the excessive distilling of spirits and low wines from corn, and against the exporting of beer and ale, and to prevent frauds on distillers.	Sections five and eight.
30 Geo. 3. c. 38. -	An Act for repealing the duties upon licences for retailing wine and sweets and upon licences for retailing distilled spirituous liquors, and for granting other duties in lieu thereof.	Section fifteen.
4 Geo. 4. c. 94. -	An Act to grant certain duties of Excise upon spirits distilled from corn or grain in Scotland and Ireland, and upon licences for stills for making such spirits; and to provide for the better collecting and securing such duties, and for the warehousing of such spirits without payment of duty.	The whole Act.
6 Geo. 4. c. 80. - -	An Act to repeal the duties payable in respect of 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.	Section one hundred and forty-five.
18 & 19 Vict. c. 38. -	An Act to allow spirit of wine to be used duty free in the arts and manufactures of the United Kingdom.	The whole Act, except section three.
18 & 19 Vict. c. 94. -	An Act to impose increased rates of duty of Excise on spirits distilled in the United Kingdom, to allow malt, sugar, and molasses to be used duty free in the distilling of spirits, in lieu of allowances and drawbacks on such spirits, sugar, and molasses respectively; and to amend the laws relating to the duties of excise.	Section fourteen in part, namely, the words "and all malt to be "used in the distillery shall be "ground by metal rollers only."
23 & 24 Vict. c. 114. -	An Act to reduce into one Act and to amend the excise regulations relating to the distilling, rectifying, and dealing in spirits.	The whole Act.
24 & 25 Vict. c. 21. -	An Act for granting to Her Majesty certain duties of Excise and stamps.	Section two in part, namely, from "and any licensed" to the end of the section.
24 & 25 Vict. c. 91. -	An Act to amend the laws relating to the Inland Revenue.	Sections three, four, six, and twenty.
27 & 28 Vict. c. 12. -	An Act to amend the laws relating to the warehousing of British spirits.	The whole Act, except section twelve.
28 & 29 Vict. c. 96. -	An Act to amend the laws relating to the Inland Revenue.	Sections twenty-three, twenty-seven, twenty-eight, and twenty-nine.
28 & 29 Vict. c. 98. -	An Act to allow British compounded spirits to be warehoused upon drawback.	The whole Act, except section twelve.
29 & 30 Vict. c. 64. -	An Act to amend the laws relating to the Inland Revenue.	Sections seven, eight, and nine.
30 & 31 Vict. c. 27. -	An Act to allow warehoused British spirits to be bottled for home consumption.	The whole Act.
31 & 32 Vict. c. 124. -	An Act to amend the laws relating to the Inland Revenue.	Sections three, four, and five.
32 & 33 Vict. c. 103. -	An Act to amend the law relating to the warehousing of wines and spirits in Customs and Excise warehouses, and for other purposes relating to Customs and Inland Revenue.	Sections two, six, eight, twelve, and thirteen, and the other sections in Part I. (except section seven), so far as they relate to spirits, and sections fourteen and sixteen.

Session and Chapter.	Title of Act.	Extent of Repeal.
34 & 35 Vict. c. 103. -	An Act to amend the law relating to the Customs and Inland Revenue.	Sections twenty-one, twenty-two, and twenty-three.
37 & 38 Vict. c. 16. -	An Act to grant certain duties of Customs and Inland Revenue, to repeal and alter other duties, and to amend the laws relating to Customs and Inland Revenue.	Sections nineteen and twenty.
38 & 39 Vict. c. 23. -	An Act to grant certain duties of Customs and Inland Revenue, to alter other duties, and to amend the laws relating to Customs and Inland Revenue.	Section ten.
39 & 40 Vict. c. 16.	An Act to grant and alter certain duties of Customs and Inland Revenue, and to amend the laws relating to Customs and Inland Revenue.	Section three.
39 & 40 Vict. c. 35. -	An Act for consolidating the Duties of Customs.	Section three in part, namely, the words "or Inland Revenue,' "or Excise," "respectively," and "or Inland Revenue re- "spectively," Section four in part, namely, the words "or "Inland Revenue" and "or In- "land Revenue respectively."
40 & 41 Vict. c. 13. -	An Act to grant certain duties of Customs and Inland Revenue, and to amend the laws relating to Customs, Inland Revenue, and savings banks.	Section eleven.
41 & 42 Vict. c. 15. -	An Act to grant certain duties of Customs and Inland Revenue, to alter other duties, and to amend the laws relating to Customs and Inland Revenue.	Section twenty-four.

CHAPTER 25.

An Act for further amending the Acts relating to the raising of Money by the Metropolitan Board of Works; and for other purposes relating thereto.

[26th August 1880.]

WHEREAS by the Metropolitan Board of Works (Loans) Act, 1875 (in this Act referred to as "the Act of 1875"), the raising of money by the Metropolitan Board of Works (in this Act referred to as "the Board") for the purposes therein specified was regulated, and provision was made requiring that the borrowing powers granted to the Board by Parliament for the purposes therein named should for the future be limited both in time and amount: 38 & 39 Vict. c. 65.

And whereas by the Metropolitan Board of Works (Money) Act, 1879 (in this Act referred to as "the Act of 1879"), the Board were empowered to raise certain sums of money for the purposes in the said Acts mentioned, and limits of time and amount within which the powers by the said Act granted might be exercised were fixed: 42 & 43 Vict. c. 69.

And whereas the powers for the raising of money by the Act of 1879 conferred upon the Board have been partially exercised, but it is expedient that the Board should have power to raise certain further sums of money, specified in the First Schedule to this Act annexed, for the purposes, upon the terms, and subject to the limitations herein-after mentioned, and that the Act of 1879 should be amended: 42 & 43 Vict. c. 69.

And whereas it is expedient that the Board should be empowered to raise any of the moneys which they are by this Act authorised to raise, and which it may be convenient to raise for a temporary period, by the issue of bills, with the consent of the Treasury, for 42 & 43 Vict. c. 69.