

ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. CIV.

An Act to make further Provisions for the issuing of Licences to Persons to deal in, retail, make, or manufacture Spirits and other Exciseable Commodities in *Ireland*, and for securing the Duties of Excise payable by the Persons so licensed.

[22d *June* 1815.]

WHEREAS under and by virtue of an Act made in the present Session of Parliament, intituled *An Act to grant certain Duties of Excise upon Licences for the Sale of Spirituous and other Liquors by Retail, and upon Licences to Persons dealing in Exciseable Commodities in* Ireland, *in lieu of the Stamp Duties payable upon such Licences; and to secure the Payment of such Excise Duties, and to regulate the issuing of such Licences; and to discourage the immoderate Use of Spirituous Liquors in* Ireland; certain Duties are imposed and made payable upon the several Licences therein mentioned, according to the respective Times at which such Licences respectively shall be taken out, and amongst other certain Duties are imposed and made payable on the several and respective Licences therein mentioned, which shall be respectively taken out after the Fifth Day of *January* One thousand eight hundred and sixteen: And whereas under the Provisions of the said recited Act, Licences may be taken out within Ten Days previous to the said Fifth Day of *January* One thousand eight hundred and sixteen, to be in force after the said Fifth Day of *January*; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, 55 G. 3. c. 19.

Licences taken out after Jan. 5, 1816, to pay the Duty under recited Act for Licences iſſued 10 Days before that Day.

Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That the ſeveral and reſpective Duties by the ſaid Act, and the Schedule thereto annexed, impoſed and made payable upon all ſuch Licences, if the ſame reſpectively ſhall be taken out after the Fifth Day of *January* One thouſand eight hundred and ſixteen, ſhall be charged and paid on all ſuch Licences reſpectively which ſhall be taken out to be in force after the ſaid Fifth Day of *January*, although ſuch Licences reſpectively may be taken out and may iſſue at any Time within Ten Days before the ſaid Day, any Thing in the ſaid Act or in the ſaid Schedule to the contrary thereof notwithſtanding.

Perſons applying for Spirit Licences before Jan. 5, 1816, on any Certificate from the Clerk of the Peace dated before March 25, 1815, ſhall pay the Duty impoſed by the recited Act, with 1s. in the Pound of the Amount.

II. And whereas in and by the Laws in force in *Ireland*, at and immediately before the paſſing of the ſaid recited Act of the preſent Seſſion of Parliament, all Licences to ſell Spirituous and other Liquors by Retail, were to continue in force until the Twenty-ninth Day of *September* next after the Date thereof: And whereas in and by the ſaid recited Act of the preſent Seſſion of Parliament, certain Duties are impoſed upon ſuch Licences to ſell Spirituous or other Liquors by Retail, as ſhould be taken out after the Twenty-fifth Day of *March* One thouſand eight hundred and fifteen, and before the Twenty-ninth Day of *September* One thouſand eight hundred and fifteen: And whereas Perſons who, previous to the ſaid Twenty-fifth Day of *March* had obtained Certificates from the Clerks of the Peace to entitle ſuch Perſons to ſuch Licences, ought by Law to have taken out ſuch Licences previous to the ſaid Twenty-fifth Day of *March*, and to have paid the full annual Amount of the Duties then payable by Law thereon, but may nevertheleſs have ſold Spirituous and other Liquors by Retail without taking out ſuch Licences; be it enacted, That in every Caſe where any Perſon from and after the Commencement of this Act, and before the Fifth Day of *January* One thouſand eight hundred and ſixteen, ſhall apply for any Licence to ſell Spirituous or other Liquors by Retail, upon any ſuch Certificate which ſhall bear Date before the ſaid Twenty-fifth Day of *March* One thouſand eight hundred and fifteen, ſuch Perſon ſhall, before any ſuch Licence ſhall be granted to him or her, pay to the Collector of Exciſe upon his granting ſuch Licence as aforeſaid, as and for the Duty thereon, ſuch Sum as under the Proviſions of the ſaid recited Act of the preſent Seſſion of Parliament, and the Schedule thereto annexed, is ſtated to be the annual Amount of the Duty on ſuch Licence if taken out after the Fifth Day of *January* One thouſand eight hundred and ſixteen, together with the Sum of One Shilling in the Pound on the Amount of ſuch Duty, any Thing in the ſaid recited Act, or the Schedule thereto annexed, to the contrary thereof in anywiſe notwithſtanding.

So much of recited Act as reſpects the obtaining Licences to ſell Spirits in Dublin, &c. repealed.

III. And whereas in and by the ſaid recited Act of this preſent Seſſion of Parliament it is amongſt other Things enacted, That no Licence ſhall be granted to any Perſon to ſell Spirituous or other Liquors by Retail in the City of *Dublin*, or within the Circular Road ſurrounding the ſaid City, or within the Diſtrict of the Metropolis of *Dublin*, unleſs the Perſon applying for ſuch Licence ſhall obtain an Order ſigned by the Lord Mayor for the Time being, and by One or more of the Police Magiſtrates of the Diſtrict or Diviſion in which ſuch Perſon ſhall reſide, that ſuch Perſon applying for a Licence is a proper Perſon to be licenſed, nor unleſs the Perſons who ſhall be propoſed to be Sureties for the Perſon ſo applying be named in ſuch Order, and therein

approved of by such Police Magistrate or Magistrates; and that all Orders so given shall be preserved by the Clerks of the Peace of the City of *Dublin*, and shall be entered in a Book or Books to be kept by them for the Purpose, and such Book or Books shall be open at all Times for the Inspection of any Magistrate, and of the Commissioners of Inland Excise and Taxes, and their Officers, without Fee or Reward; and such Clerk of the Peace, on Receipt of such Order, shall deliver to the Person applying for such Licence a Certificate in the Form therein prescribed, to entitle such Person to such Licence; be it enacted, That from and after the Commencement of this Act so much of the said recited Act as is herein-before recited shall be and the same is hereby repealed.

Regulations for obtaining Licences to sell Spirits in Dublin, &c.

IV. And be it further enacted, That from and after the Commencement of this Act, no Licence shall be granted to any Person to sell Spirituous or other Liquors by Retail in the City of *Dublin*, or within the Circular Road surrounding the said City, or within the District of the Metropolis of *Dublin*, unless the Person applying for such Licence shall have obtained an Order for the same signed by the Lord Mayor for the Time being, and shall have and obtain a Certificate, signed by the Divisional Justices of the Division in which the Castle of *Dublin* shall be, or any One of them at the Head Office that the Person applying for a Licence is a proper Person to be licensed, nor unless the Persons who shall be proposed to be Sureties for the Persons so applying be named in such Certificate, and therein approved of by such Divisional Justices or any one of them, at the said Head Office, and that such Orders of the Lord Mayor for the Time being for said Licences, and such Certificates as aforesaid, shall be granted without Fee or Reward, and shall be preserved by the Clerks of the Peace of the City of *Dublin*, and shall be entered in a Book or Books to be kept by them for that Purpose, and such Book or Books shall be open at all Times for the Inspection of any Magistrate, and of the Commissioners of Inland Excise and Taxes, and their Officers, without Fee or Reward; and such Clerks of the Peace, on Receipt of such Order and Certificate, shall deliver to the Person applying for such Licence to entitle such Person thereto a Certificate in the Form following, instead of in the Form prescribed by the said recited Act; (that is to say),

Certificate for obtaining Licence.

'I *A. B.* or we *A. B.* and *C. D.* Clerks of the Peace of the City of *Dublin*, do certify that *E. F.* or *E. F.* and *G. H.* is (*or* are) duly entitled 'to receive a Licence for selling Spirituous Liquors, Wine, Beer, Ale or 'Porter, Cyder or Perry, Metheglin or Mead, by Retail at 'No. in the Parish of (in the City of *Dublin*, 'or within the District of the Metropolis of *Dublin*) (*as the Case may be*), 'until and upon the Fifth Day of *January* One thousand eight hundred 'and (*mentioning the Year*); and that the Lord Mayor hath ordered, and 'One or more of the Divisional Justices of the Division in which the 'Castle of *Dublin* is situate, at the Head Office have certified, that the said 'E. F. (*or*, *E. F.* and *G. H.*) is (*or* are) a proper Person (*or* Persons) to 'to be licensed, and that *I. K.* of and *M. N.* of 'have been approved of as Sureties for the said *E. F.* (*or*, for the said *E. F.* 'and *G. H.*) Dated this Day of One 'thousand eight hundred and

'*A. B.* or *A. B.* and *C. D.*
'Clerks of the Peace.

V. And

So much of recited Act as empowers the Lord Mayor of Dublin, &c. to annul Licences, repealed.

V. And be it further enacted, That from and after the Commencement of this Act, ſo much of the ſaid recited Act as authorizes or empowers the Lord Mayor of the City of *Dublin* within his Juriſdiction, or any Two or more of the Police Magiſtrates of the Diſtrict or Diviſion in which the Perſons ſhall reſide, to annul any Licence granted to any Perſon or Perſons for retailing Spirituous or other Liquors in *Ireland*, and alſo ſo much of the ſaid Act as authorizes or empowers the ſaid Lord Mayor or the ſaid Police Magiſtrates to ſign any Notice to be ſerved on any Perſon of ſuch Perſon's Licence having been annulled, ſhall be and the ſame is and are hereby repealed.

Diviſional Juſtices of the Caſtle Diviſion may annul Licences.

VI. And be it further enacted, That from and after the Commencement of this Act, it ſhall and may be lawful for the Diviſional Juſtices of the Diviſion in which the Caſtle of *Dublin* ſhall be, or any One of them, at the Head Office, to annul any Licence granted to any Perſon or Perſons for retailing Spirituous and other Liquors, within the Diſtrict of the Metropolis of *Dublin*; and if any Perſon whoſe Licence ſhall be ſo annulled, or on whom a Notice ſhall be ſerved of the ſame being annulled, ſigned by ſuch Diviſional Juſtices of the Diviſion in which the Caſtle of *Dublin* ſhall be, or any one of them at the Head Office as aforeſaid, ſhall retail any Spirituous or other Liquors, every ſuch Perſon ſhall be ſubject to the ſame Penalties as Perſons ſelling Spirituous or other Liquors without having obtained a Licence for that Purpoſe are liable to under the Proviſions of the ſaid recited Act, and which Penalties and Forfeitures ſhall be ſued for, recovered, and applied, in the like Manner, to all Intents and Purpoſes, as Penalties and Forfeitures under the ſaid recited Act are directed to be ſued for, recovered, and applied.

Such Juſtices may allow Perſons whoſe Licences have been annulled to ſell Spirits for the Remainder of the Year in ſome other Place.

VII. And be it further enacted, That it ſhall and may be lawful for the Diviſional Juſtices of the Diviſion in which the Caſtle of *Dublin* ſhall be, or any One of them at the Head Office, upon Application made for that Purpoſe by any Perſon being licenſed to retail Spirituous and other Liquors within the Diſtrict of the Metropolis of *Dublin*, to allow ſuch Perſon to ſell ſuch Liquors by Retail in any Houſe or Place within the ſaid Diſtrict, other than the Houſe or Place deſcribed in ſuch Licence for the Remainder of the Year for which ſuch Licence ſhall be granted; and the Situation of ſuch other Houſe or Place ſhall be particularly deſcribed in an Indorſement to be made on ſuch Licence, and ſigned by the Hand of ſuch Diviſional Juſtices or Juſtice: Provided always, that every ſuch Indorſement ſhall be entered and regiſtered in the Office of the Clerk of the Peace of the City of *Dublin*, and alſo in the Office of the Collector of Exciſe of the Diſtrict of *Dublin*; and every ſuch Licence ſhall thereupon be abſolutely null and void in reſpect to the Houſe or Place for which the ſame was originally granted.

Collectors of Inland Exciſe and Taxes to iſſue Licences to ſuch Perſons as have been licenſed in the Year preceding, on taking the Oaths

VIII. And be it further enacted, That it ſhall and may be lawful for the ſeveral Collectors of Inland Exciſe and Taxes in *Ireland* in their reſpective Diſtricts, or other Officer in charge of the Collection of any ſuch Diſtrict, or any other Perſon or Perſons appointed to grant Licences by the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, to iſſue Licences for the Sale of Spirituous Liquors, Wine, Beer, Porter, Ale, Cyder, Perry, Metheglin, and Mead, by Retail, to the ſame Perſons and at or for the ſame Houſes or Places as ſhall have been licenſed in the Year laſt immediately preceding; provided that ſuch Perſons reſpectively

shall previously take and subscribe the Oaths by the said recited Act of the present Session of Parliament prescribed to be taken and subscribed by Persons applying for Licences to sell Spirituous and other Liquors by Retail, and that such Persons respectively, together with their Sureties to be approved of by Two Magistrates of the County residing within Seven Miles of the Habitation of such Person, shall enter into a Bond in such Amount, and conditioned as is in and by the said recited Act mentioned respecting the Bond therein mentioned, required to be entered into by Persons applying under the Provisions of the said Act to be licensed to sell Spirituous Liquors and other Liquors by Retail: Provided always, That every such Approbation of such Magistrates shall be entered in the Crown Book by the acting Clerk of the Peace, and thereupon it shall and may be lawful for such Clerk of the Peace to give or cause to be given to the Person entitled thereto, a Certificate pursuant to the Provisions of the said recited Act and this Act.

Persons entering into Bond, &c. prescribed by recited Act.

Duplicate of Certificate may be granted.

IX. And be it further enacted, That it shall and may be lawful for the several Collectors of Inland Excise and Taxes in *Ireland*, in their respective Districts, or other Officer in Charge of the Collection of any such District, or any other Person or Persons appointed to grant Licences by the Commissioners of Inland Excise and Taxes in *Ireland*, or any Three of them, to issue Licences for the Sale of Spirituous Liquors, Wine, Beer, Porter, Ale, Cyder, Perry, Metheglin, and Mead, by Retail, in any Place, save and except in the City of *Dublin*, or within the Circular Road surrounding the said City, or within the District of the Metropolis of *Dublin*, to any Person or Persons whom any Three Magistrates residing within Seven Miles of the Habitation of such Person or Persons shall think proper Persons to be entrusted with such Licences, and to whom they shall, by Order under their Hands and Seals, direct such Licences to be issued; provided that such Persons respectively shall, before the granting of such Licence, take and subscribe the Oaths by the said recited Act of the present Session of Parliament prescribed to be taken and subscribed by Persons applying for Licences to sell Spirituous and other Liquors by Retail; and that such Persons respectively, together with their Sureties, to be approved of by such Magistrates, shall enter into a Bond in the Amount, and conditioned as is in and by the said recited Act mentioned, respecting the Bond therein mentioned required to be entered into by Persons applying under the Provisions of the said Act to be licensed to sell Spirituous and other Liquors by Retail: Provided always, that every such Order of such Magistrates shall be entered in the Crown Book by the acting Clerk of the Peace, and thereupon it shall and may be lawful for such Clerk of the Peace to give or cause to be given to the Person entitled thereto, a Certificate pursuant to the Provisions of the said recited Act and this Act.

Collectors may issue Licences for Sale of Spirits, &c. (except in Dublin, &c.) to Persons whom Three Magistrates shall approve of, such Persons taking the Oaths and entering into Bond.

X. Provided nevertheless, and be it enacted, That it shall not be lawful for any Clerk of the Peace to give any such Certificate to any Person who shall have applied at any Sessions of the Peace or Adjournment thereof, for an Order for the issuing of a Licence to such Person, and who shall have been refused the same; and any such Licence which shall be granted to any such Person shall be and the same is hereby declared to be null and void, and such Person shall be liable and subject to all and every the Penalties and Forfeitures to which unlicensed Retailers of Spirituous or other

Certificates not to be given to Persons who have been refused an Order for Licence at Quarter Sessions, &c.

Liquors, are under the ſaid recited Act liable and ſubject; and which Penalties and Forfeitures ſhall be ſued for, recovered, and applied in the like Manner to all Intents and Purpoſes, as Penalties and Forfeitures under the ſaid recited Act are directed to be ſued for, recovered, and applied.

Certificates to have the Names of Sureties inſerted therein.

XI. And be it further enacted, That in every Certificate to be given by the Clerk of the Peace to entitle any Perſon or Perſons to a Licence to ſell Spirituous and other Liquors by Retail, there ſhall be mentioned and inſerted the Names and Additions of the Perſons who ſhall be approved of by the Juſtices of the Peace as the Sureties of ſuch Perſon or Perſons applying for ſuch Licence; and every ſuch Certificate ſhall be lodged with the Collector or other Officer or Perſon appointed to grant Licences before he ſhall grant ſuch Licence.

Puniſhment of Perſons convicted of the Offence of ſelling Spirits, &c.

XII. And be it further enacted, That every Perſon who ſhall be convicted of the Offence of ſelling Spirituous or other Liquors by Retail, ſhall in Default of Payment of the Penalty, if the Offence ſhall be the firſt Offence, be committed to Gaol for a Space not exceeding Four Calendar Months nor leſs than Two Calendar Months, and in Default of Payment of the ſaid Penalty, if the ſame ſhall be for the Second or any further Offence, ſhall be committed to Gaol, there to remain for the Space of Six Calendar Months, and no longer: Provided always, that nothing herein contained ſhall extend to take away or affect the Power given by the ſaid recited Act, of mitigating any ſuch Penalty, and of thereupon diſcharging any ſuch Perſon from Confinement before the Expiration of ſuch reſpective Periods.

Bonds may be taken and Oaths adminiſtered by Sub-Commiſſioners of Inland Exciſe and Taxes, &c.

XIII. And be it further enacted, That it ſhall and may be lawful to and for any Sub-Commiſſioner of Inland Exciſe and Taxes of the proper Diſtrict, or for any Perſon authorized and appointed for that Purpoſe by the Commiſſioners of Inland Exciſe and Taxes, or any Three of them, to take any Bond, and alſo to take and adminiſter any Oath or Affidavit which is in and by the ſaid recited Act of the preſent Seſſion of Parliament required to be executed, given, ſworn, or taken by any Perſon; and that any ſuch Bond, and Oath, or Affidavit reſpectively, ſo taken or adminiſtered by any ſuch Sub-Commiſſioner, or by any Perſon ſo authorized as aforeſaid, ſhall be and the ſame is hereby declared to be good, valid, and effectual to all Intents and Purpoſes whatever, as if ſuch Bond or ſuch Oath or Affidavit had been taken under the Proviſions of the ſaid Act, any Thing therein contained to the contrary thereof notwithſtanding; and that if any ſuch Perſon who ſhall take any ſuch Oath or Affidavit ſhall wilfully and knowingly ſwear falſely therein, every ſuch Perſon being convicted thereof ſhall ſuffer the Pains and Penalties to which Perſons guilty of wilful and corrupt Perjury are or ſhall be ſubject.

So much of recited Act as enacts that no Action can be maintained for Spirits ſold in any Quantity leſs than a Pint, &c. repealed.

XIV. And be it further enacted, That from and after the Commencement of this Act, ſo much of the ſaid recited Act as enacts that no Perſon ſhall be entitled unto, or ſhall maintain any Cauſe, Action, or Suit, for or recover either in Law or Equity any Sum of Money or Demand for or on Account of any Spirituous Liquors ſold in *Ireland*, in any Quantity leſs than One Pint at any one Time, nor for or on Account of any particular Item or Article in any Account or Demand for Spirituous Liquors

ſo

ſo ſold, where the Quantity ſhall be leſs than One Pint, ſhall be and the ſame is hereby repealed.

No Action to be maintained for any Quantity of Spirits leſs than Two Quarts.

XV. And be it further enacted, That from and after the Commencement of this Act, no Perſon ſhall be entitled unto or ſhall maintain any Cauſe, Action or Suit for or ſhall recover either in Law or Equity any Sum of Money or Demand for or on account of any Spirituous Liquors ſold in *Ireland*, in any Quantity leſs than Two Quarts at any One Time, or for or on Account of any particular Item or Article in any Account or Demand for Spirituous Liquors ſo ſold, where the Quantity ſhall be leſs than Two Quarts.

Permits not to be granted for Spirits on the Credit of Two Certificates unleſs there is not ſufficient Credit on One, &c.

XVI. And be it further enacted, That it ſhall not be lawful for any Officer of Exciſe, to grant any Permit for any Spirits made in *Ireland*, on the Credit of Two or more Certificates, unleſs the Perſon applying for ſuch Permit ſhall not have ſufficient Credit on One Certificate for the Quantity and Quality or Kind of Spirits for which ſuch Permit ſhall be required; and every Officer granting any Permit for any ſuch Spirits upon the Credit of any Certificate or Certificates (when the Party ſhall not have ſufficient Credit as aforeſaid, upon One Certificate) ſhall endorſe on ſuch Certificate the Date and Number of ſuch Permit, Quantity, Strength, and Quality of the Spirits for which the ſame ſhall be granted, and the Marks and Numbers of the Caſks or Veſſels, or Mark and Number of the Caſk or Veſſel containing the ſame, and the Name of the Perſon to whom and the Place to which ſuch Spirits are to be carried under ſuch Permit; and in caſe the Permit on which any ſuch Certificate ſhall be granted ſhall, before the Time at which the ſame is or ſhall be required to be delivered up and renewed, be filled up with the Indorſements herein directed to be made thereon, the proper Officer for granting Certificates ſhall upon ſuch Certificate with the Indorſements thereon being delivered up to him, grant a new Certificate for the Purpoſes aforeſaid, and the Officer to whom ſuch Certificate with the Indorſements thereon ſhall be ſo delivered up ſhall annex the ſame to the Duplicate of the new Certificate.

Licences to be annulled when Certificates have been fraudulently altered.

XVII. And be it further enacted, That in caſe any ſuch Certificate, or any ſuch Indorſement made thereon, ſhall be fraudulently eraſed, obliterated, or altered, it ſhall and may be lawful for the ſaid Commiſſioners of Exciſe, to annul or withdraw the Licence which ſhall have been granted to the Perſon or Perſons whoſe Certificate or any Indorſement thereupon ſhall have been ſo eraſed, obliterated, or altered; and every ſuch Perſon ſhall forfeit the Sum of One hundred Pounds.

50 G. 3. c. 99.

XVIII. And whereas by an Act made in the Fiftieth Year of His preſent Majeſty's Reign, intituled *An Act to amend the ſeveral Acts relating to the making of Malt, and the granting of Permits and Certificates, and the Regulations of Braziers and of Perſons employing more than One Still in* Ireland, after reciting that by an Act made in the Parliament of *Ireland*, in the Fortieth Year of His preſent Majeſty's Reign, intituled *An Act for better regulating the iſſuing and granting of Permits and Certificates for the Conveyance and Protection of certain Exciſeable Goods therein mentioned, and to prevent Frauds by Dealers in or Retailers of ſuch Goods*, certain Penalties and Forfeitures are impoſed in Caſes where Goods or Commodities are found without the Certificate required by the ſaid Act of the Fortieth Year, to be

given by Officers of Exciſe for the protecting of Goods, and alſo in Caſes where ſuch Certificates are not delivered up, or renewed according to the Proviſions of the ſaid recited Act of the Fortieth Year, it is enacted, that no Penalty or Forfeiture whatever ſhall accrue, or be incurred by any Perſon or Perſons whatever, nor ſhall any Goods or Commodities be forfeited, nor be liable to be ſeized, nor ſhall any Information, Suit, or Proſecution be filed, had, commenced, proſecuted, or proceeded on for any ſuch Penalty or Forfeiture, or for the Condemnation of any ſuch Goods or Commodities, by reaſon or in conſequence of the Expiration of any ſuch Certificate, or by reaſon or in conſequence of ſuch Certificate not being delivered up, or not being renewed in Manner required by the ſaid recited Act of the Fortieth Year, unleſs Notice ſhall have been given by ſome Officer of Exciſe to the Holder of ſuch Certificate Six Days at the leaſt previous to the filing of any ſuch Information, or the commencing of ſuch Suit or Proſecution, requiring ſuch Holder to renew ſuch Certificate, or to deliver up the ſame as the Caſe may require, and to take out a new or other Certificate purſuant to the Directions of the ſaid recited Act of the Fortieth Year, any Thing in the ſaid recited Act of the Fortieth Year to the contrary in anywiſe notwithſtanding; be it enacted, That from and after the Commencement of this Act, ſo much of the ſaid recited Act of the Fiftieth Year aforeſaid as is herein recited, ſhall be and the ſame is hereby repealed, and that from and after the Commencement of this Act ſo much of the ſaid recited Act of the Fortieth Year, whereby ſuch Penalties and Forfeitures are impoſed, ſhall be put in Force and Execution in Manner directed by the ſaid recited Act of the Fortieth Year; any Thing in the ſaid recited Act of the Fiftieth Year to the contrary notwithſtanding.

So much of recited Act as enacts that no Penalty ſhall accrue, &c. by reaſon of the Expiration of any ſuch Certificate, or not being renewed, &c. repealed.

Spirits of a leſs Degree of Strength than the Strength received, not to be ſent out.

XIX. And be it further enacted, That it ſhall not be lawful for any Perſon licenſed to ſell Spirits in any Manner to ſend or deliver out under any Permits any Spirits which ſhall be of a leſs Degree of Strength than the Strength at which ſuch Perſon ſhall have received the ſame; and if any ſuch Perſon ſhall ſo ſend or deliver out under Permit any Spirits which ſhall be of a leſs Strength than as aforeſaid, all ſuch Spirits which ſhall be ſo ſent out or delivered ſhall be forfeited, and may be ſeized by any Officer of Cuſtoms or Exciſe; and every ſuch Perſon ſhall forfeit the Sum of Fifty Pounds.

Three per Cent. above or below Strength allowed.

XX. And be it further enacted, That no Spirits made or diſtilled in *Ireland*, nor any Caſk or Package containing any ſuch Spirits, ſhall be forfeited or liable to Seizure for or by reaſon of any Exceſs or Deficiency of Strength of ſuch Spirits, not more than Three *per Centum* above or below the Strength of ſuch Spirits ſpecified in any ſuch Permit or Certificate; any Thing herein contained to the contrary in anywiſe notwithſtanding.

Penalties for not lodging Permits with proper Officer within the Time limited by Law.

XXI. And be it further enacted, That if any Permit which ſhall be ſent with any Exciſeable Goods to any Dealer in or Retailer of Exciſeable Goods, ſhall not be lodged with the proper Officer within the reſpective Times limited and appointed by Law, every ſuch Dealer or Retailer ſhall forfeit for all ſuch Goods and Commodities named in ſuch Permit or Permits, the reſpective Sums and Penalties herein-after mentioned; (that is to ſay), for every Gallon of Wine, Brandy, or other Foreign Spirits, or Spirits made in *Ireland*, the Sum of Ten Shillings; for every Pound Weight of Tobacco

Tobacco or Snuff the Sum of Ten Shillings; and for every Barrel of Malt the Sum of Ten Shillings.

Duplicate of Permits or Certificates admitted as Evidence.

XXII. And be it further enacted, That whenever any Complaint or Information ſhall be had or proſecuted againſt any Perſon or Perſons for or on Account of the obtaining or procuring, or cauſing to be obtained or procured any Permit or Certificate, or for or on Account of the not returning or delivering up any Permit or Certificate, or for or on Account of any Act, Matter, or Thing, in any Manner relating to or concerning any Permit or Certificate, whenever it may be neceſſary to prove the granting or iſſuing of any ſuch Permit or Certificate, the Duplicate of ſuch Permit or Certificate reſpectively ſhall in all Caſes be deemed and taken and ſhall be admitted as Evidence, that ſuch Permit or Certificate was granted and iſſued to the Perſon or Perſons, and from the Perſon mentioned therein without producing or requiring the Production of the original Permit or Certificate which had been granted to ſuch Perſon or Perſons; any Law, Uſage, or Cuſtom, to the contrary notwithſtanding.

Penalty for conveying Spirits for which the Duty has not been paid.

XXIII. And be it further enacted, That whenever any Spirits diſtilled in *Ireland*, and upon which the full Duties payable by Law ſhall not have been paid, ſecured, or ſatisfied, ſhall be conveyed or delivered to any Perſon or Perſons, or ſhall be found paſſing, or in the Courſe of Conveyance or Delivery to or in the Cuſtody or Poſſeſſion of any Perſon or Perſons by virtue of or under pretext of any Permit or Permits, every Perſon who ſhall have obtained, or made uſe of ſuch Permit, or in whoſe Name ſuch Permit ſhall be granted, ſhall forfeit the Sum of Thirty Shillings *Britiſh* Currency, for every Gallon of Spirits mentioned in ſuch Permit or Permits by virtue or under pretext whereof ſuch Spirits ſhall have been conveyed, or ſhall be found paſſing, or in the Courſe of Conveyance, or in the Cuſtody or Poſſeſſion of any Perſon, and all ſuch Spirits ſhall be forfeited and may be ſeized, together with the Caſks or Veſſels in which the ſame ſhall be contained; and every Officer of Exciſe who ſhall knowingly or willingly grant any Permit for the Conveyance of any ſuch Spirits, ſhall forfeit the Sum of Two hundred Pounds *Britiſh* Currency, and ſhall be diſabled and diſqualified for ever after upon Conviction for ſuch Offence, from holding any Office or Place under His Majeſty, His Heirs and Succeſſors, and the Proof that all Duties have been paid, ſecured, or ſatisfied on ſuch Spirits ſhall lie on the Perſon to whom or in whoſe Name ſuch Permit ſhall be granted.

Rectified Spirits may be ſent out in Quantities not leſs than Two Gallons.

XXIV. And be it further enacted, That from and after the Commencement of this Act, it ſhall and may be lawful for any Perſon in *Ireland*, licenſed to keep a Still or Stills to rectify or to compound Spirits or Strong Waters, to ſell, ſend out, or deliver any Spirits or Strong Waters rectified and prepared by them in Imitation of Brandy, Rum, or other Foreign Spirits in any Quantity not leſs than Two Gallons, any Thing in an Act made in the laſt Seſſion of Parliament, intituled *An Act to amend ſeveral Acts relating to the Revenues, Matters, and Things, under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes in* Ireland, or in any other Act or Acts to the contrary in anywiſe notwithſtanding. 54 G. 3. c. 120.

Penalty on unlicenſed Perſons expoſing to Sale Candles or Soap.

XXV. And be it further enacted, That if any Candles and Soap or either of them ſhall be found expoſed to Sale in the Poſſeſſion of any Perſon, the ſame ſhall be concluſive Evidence that ſuch Perſon is a Manufacturer thereof, and had manufactured the ſame for Sale; and every ſuch Perſon if not duly licenſed to manufacture Candles and Soap or either of them for Sale, ſhall be ſubject and liable to the like Penalties as Manufacturers of the ſame for Sale without Licence are by Law ſubject and liable to, unleſs ſuch Perſon ſhall make due Proof that the Candles or Soap which ſhall be ſo found were made by and received from ſome licenſed Manufacturer thereof, and which Penalties ſhall be ſued for, recovered, and applied in the like Manner to all Intents and Purpoſes as Penalties under the ſaid recited Act are directed to be ſued for, recovered, and applied.

Maker of Bottles to make Entry in Manner herein mentioned.

XXVI. And be it further enacted, That every Maker of Bottles made of common Bottle Metal in lieu and inſtead of the Entry he is by Law required to make, ſhall once in every Month, that is to ſay, within Ten Days next after the Fifth Day of each Month, make a true Entry in Writing at the Exciſe Office for the Diſtrict in which his, her, or their Glaſs Houſe ſhall be ſituate, of the Number of Bottles and the Denomination thereof, with reſpect to the Quantities of Liquor they ſhall be reputed to be capable of containing, made within ſuch Month, ending on ſuch Fifth Day of ſuch Month reſpectively, under and ſubject to ſuch Rules and Regulations, Fines, Penalties, and Forfeitures, and Mode of Recovery thereof, as are contained in any Act or Acts for the regulating and ſecuring the Collection of the Duties on Bottles made of common Bottle Metal in *Ireland*, with reſpect to any Entry required to be made by any ſuch Maker of Bottles under the Proviſions of the ſaid Act or Acts.

Regulations as to Notices.

XXVII. And be it further enacted, That whenever any Perſon or Perſons ſubject and chargeable with any Duty or Duties of Exciſe, payable to His Majeſty in *Ireland*, ſhall give or ſerve, or cauſe to be given or ſerved, any Notice or Notices for any of the Purpoſes for which any ſuch Perſon or Perſons is, or are, or ſhall be, by Law required to give a Notice or Notices, every ſuch Notice and Notices given or ſerved upon any of the Perſons upon whom by Law the ſame ought to be given or ſerved, ſhall according to the true Meaning and Import of ſuch Notice or Notices, be taken to be good and effectual, as againſt the Perſon or Perſons only who ſhall have given or ſerved, or cauſed to be given or ſerved the ſame, although ſuch Notice or Notices ſhall not be in the Form, or ſhall not have been given or ſerved on all the Perſons or within the Time or Times by Law directed, preſcribed, limited, or appointed for giving or ſerving the ſame, and upon the Trial of any Information or any other Proceeding relating to or in any Manner touching or concerning any ſuch Notice or Notices, it ſhall not be competent to or for ſuch Perſon or Perſons to alledge any Imperfection or Defect in the Form of or in the giving or ſerving of any ſuch Notice or Notices.

Returns to be made of Duties omitted to be charged.

XXVIII. And be it further enacted, That in caſe any Officer or Officers of Exciſe ſhall at any Time have neglected or omitted, or ſhall at any Time neglect or omit, to make a Return purſuant to the Proviſions of any Act or Acts in force or to be in force in *Ireland*, againſt any Perſon or Perſons chargeable with or liable to any Duty or Duties of Exciſe, it ſhall and may be lawful to and for ſuch Officer or Officers or for any other Officer or

Officers of Exciſe, and he and they are reſpectively required to report the ſame to the ſaid Commiſſioners of Exciſe; and it ſhall and may be lawful for the ſaid Commiſſioners, or any Three of them, and they are hereby required to give Notice to ſuch Perſon or Perſons of the Amount of the Duty omitted to have been returned by reaſon of ſuch Neglect or Omiſſion, and if ſuch Perſon or Perſons ſhall not within One Calendar Month next after ſuch Notice ſhew ſufficient Cauſe to ſuch Commiſſioners why ſuch Perſon or Perſons ſhould not be charged with and pay the Amount of the Duty ſo omitted to have been returned, it ſhall and may be lawful for the ſaid Commiſſioners, or any Three of them, to order a Return to be made by any ſuch Officer or Officers to the Collector or other Officer in Charge of the Collection of the Diſtrict within which ſuch Perſon or Perſons ſhall then be licenſed, to carry on his, her, or their Trade or Buſineſs, of the Amount of ſuch Duty, and ſhall return a Surcharge on ſuch Perſon or Perſons; and if ſuch Perſon or Perſons ſhall not upon Demand or within Ten Days next after ſuch Demand, pay the full Amount of ſuch Duty, ſuch Perſon or Perſons ſhall forfeit the Sum of Ten Pounds together with a Sum equal to double the Amount of ſuch Duty, provided that no ſuch Return ſhall be a Charge on ſuch Perſon or Perſons unleſs it ſhall have been made; and the Amount thereof demanded within Nine Calendar Months after the Expiration of the Time within which ſuch Return ſo omitted to have been made, ought to have been made.

Penalties how to be levied.

XXIX. And be it further enacted, That all Penalties and Forfeitures under this Act ſhall be raiſed, levied, collected, paid, ſued for, recovered and applied in ſuch Manner, and under ſuch Powers and Authorities, and by ſuch Ways and Methods, and according to ſuch Rules and Directions as are appointed, directed, and expreſſed for the recovering of any Penalties or Forfeitures in and by an Act made in *Ireland*, in the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, intituled *An Act for ſettling the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*; or in and by an Act made in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled *An Act to provide for the better Execution of the ſeveral Acts relating to the Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes in* Ireland; or in and by any other Act or Acts in Force in *Ireland*, relating to the Revenues of Cuſtoms and Exciſe, or either of them, as fully and effectually to all Intents and Purpoſes as if the ſame were herein repeated and re-enacted with the like Remedy of Appeal, to and for the Party or Parties aggrieved as in and by the ſaid recited Act of the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, or any other Act or Acts as aforeſaid, is provided.

Iriſh Act, 14 & 15 C. 2.

46 G. 3. c. 106.

Commencement of Act.

XXX. And be it further enacted, That this Act ſhall commence and take Effect from and after the Expiration of Ten Days next after the paſſing thereof, and not ſooner.

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