ANNO QUINQUAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. XXVIII.

An Act to repeal an Act made in the Fifty-sixth Year of His present Majesty's Reign, for establishing the Use of an Hydrometer called *Sikes*'s Hydrometer, in ascertaining the Strength of Spirits, instead of *Clarke*'s Hydrometer; and for making other Provisions in lieu thereof. [23d *May* 1818.]

WHEREAS a certain Act was made in the Fifty-sixth Year of the Reign of His present Majesty, for establishing the Use of an Hydrometer called *Sikes*'s Hydrometer, in ascertaining the Strength of Spirits, instead of *Clarke*'s Hydrometer; reciting therein, that by an Act made in the Forty-first Year of the Reign of His present Majesty, among other Things, for making perpetual so much of an Act made in the Twenty-seventh Year of the Reign of His present Majesty as related to ascertaining the Strength of Spirits by *Clarke*'s Hydrometer, it was enacted, that so much of an Act made in the Twenty-seventh Year of the Reign of His present Majesty, intituled *An Act for making Allowances to the Dealers in Foreign Wines, for the Stock of certain Foreign Wines in their Possession at a certain Time, upon which the Duties on Importation have been paid, and for amending several Laws relating to the Revenue of Excise*, as directed that all Spirits should be deemed 56G.3.c.140. 27G.3.c.31.

and taken to be of the Degree of Strength at which the Hydrometer commonly called *Clarke*'s Hydrometer ſhould, upon Trial by any Officer or Officers of Exciſe, denote any ſuch Spirits to be, which was to continue in force until the Fifth Day of *April* One thouſand ſeven hundred and eighty-eight, and which, by ſeveral ſubſequent Acts, was continued until the Firſt Day of *June* One thouſand eight hundred and one, ſhould be made perpetual; and that ſince the paſſing of the ſaid Acts, an Hydrometer called *Sikes*'s Hydrometer had with great Care been completed, and had, by proper Experiments made for that Purpoſe, been aſcertained to denote as Proof Spirit that which, at the Temperature of Fifty-one Degrees by *Fahrenheit*'s Thermometer, weighs exactly Twelve Thirteenth Parts of an equal Meaſure of diſtilled Water, and alſo to determine the Strengths of all other Spirits, in proportion to the Quantity of ſuch Proof Spirit which is contained therein, or which can be made from them, with a Degree of Accuracy never before attained; and that it was expedient to eſtabliſh the ſame in lieu and inſtead of the ſaid Hydrometer called *Clarke*'s Hydrometer, which ſtill remained in Uſe in *Great Britain* under and by virtue of the ſaid Act; and that it was alſo expedient to repeal the ſaid recited Clauſe of the ſaid Act made in the Forty-firſt Year of the Reign aforeſaid; and alſo an Act made in the Forty-ſecond Year of the Reign aforeſaid, intituled

42G.3.c.97. *An Act to authorize the Lord High Treaſurer or Commiſſioners of the Treaſury in* Great Britain, *and the Lord High Treaſurer or the Commiſſioners of the Treaſury in* Ireland, *to order the Uſe of the Hydrometers now employed in the Management of the Revenues to be diſcontinued, and other Inſtruments to be uſed inſtead thereof*: And whereas the ſaid Act by which the Acts therein recited as aforeſaid were repealed, and the Uſe of *Sikes*'s Hydrometer eſtabliſhed as aforeſaid, will expire on the Firſt Day of *Auguſt* One thouſand eight hundred and eighteen; and it is expedient to repeal the ſaid Act, ſave and except as hereafter mentioned, and make further Proviſion for the Purpoſes therein mentioned; be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the paſſing of this Act the ſaid Act of the Fifty-ſixth Year aforeſaid ſhall be and the ſame is hereby repealed, ſave and except in all Caſes relating to the recovering any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, which ſhall have been incurred under ſuch Act at any Time before or on the paſſing of this Act, and ſave and except as to ſo much of the ſaid Act as repealed the ſaid Clauſe of the Act of the Forty-firſt Year, and the ſaid Act of the Forty-ſecond Year of the Reign of His preſent Majeſty, which ſhall, notwithſtanding any Thing herein contained, remain wholly repealed.

56G.3.c.140. repealed, except the Clauſe which repealed the Clauſes in 41G.3.c.97. 42G.3.c.97. reſpecting Hydrometers.

II. And be it further enacted, That in and throughout the United Kingdom of *Great Britain* and *Ireland*, from and after the paſſing of this Act, all Spirits ſhall be deemed and taken to be of the Degree of Strength at which the ſaid Hydrometer called *Sikes*'s Hydrometer, uſed under the Directions of the Commiſſioners of Exciſe, ſhall, upon Trial by any Officer or Officers of the Cuſtoms or Exciſe, denote ſuch Spirits to be, except any Spirits (not being Foreign Cordials, *Britiſh* Brandy, or *Britiſh* Compounds) which ſhall be ſweetened, or have any Ingredient or Ingredients mixed with or put into the ſame, ſo as to defeat the Operation of the ſaid Hydrometer, or deceive the Officer in trying the true Strength thereof with the ſaid Hydrometer, whereby His Majeſty may be defrauded; in all and every of which Caſes ſuch Spirits ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe, any Thing in any other Act or Acts to the contrary thereof in anywiſe notwithſtanding; and all Rules, Regulations, Proviſions, Penalties, Forfeitures, Clauſes, Matters, and Things in any Act or Acts contained, and not hereby expreſsly controuled or altered, nor repugnant to the Proviſions of this Act, relating to the aſcertaining of the Degree of Strength of any Spirits, or to the Degree of Strength of any Spirits, for any Purpoſe whatever relating to the Revenues of Cuſtoms and Exciſe, or either of them, by the ſaid Hydrometer called *Clarke*'s Hydrometer, or by any other Hydrometer in that Part of the United Kingdom called *Ireland*, ſhall be in full Force, and applied in all reſpects as to the ſaid Hydrometer called *Sikes*'s Hydrometer, as fully and effectually as if the ſame were hereby particularly re-enacted as to ſuch laſt-mentioned Hydrometer.

Spirits deemed to be of the Strength denoted by Sikes's Hydrometer, except of the Deſcription herein mentioned.

Spirits ſweetened to defeat the Operation of the Hydrometer, forfeited.

Regulations for trying the Strength of Spirits by Clarke's Hydrometer ſhall apply to Sikes's.

III. And whereas the Strengths of Spirits denoted by the ſaid Hydrometer called *Sikes*'s Hydrometer, according to the Temperature thereof, have been, under the Direction of the Commiſſioners of Exciſe for *England*, ſet down in a Table intituled "A Table of the Strengths of Spirits "denoted by *Sikes*'s Hydrometer," and which ſaid Table has been and is ſubſcribed by the Hand of the Right Honourable *Nicholas Vanſittart*, Chancellor of the Exchequer, and lodged with the Commiſſioners of Exciſe for *England*; and it is expedient to make ſuch Proviſion for and in reſpect thereof as is hereinafter mentioned; be it therefore enacted, That the Strengths of Spirits ſo ſet down in the ſaid Table ſhall, in and throughout the ſaid United Kingdom, be deemed and taken to be true and juſt, and that the ſaid Table ſhall on all neceſſary or convenient Occaſions be uſed by every Officer and Officers of His Majeſty's Revenues of Cuſtoms and Exciſe reſpectively, in and throughout the ſaid United Kingdom, for the Purpoſes in that Behalf aforeſaid, and the Reſults of ſuch Uſe ſhall on all Occaſions be deemed and taken to be accurate and juſt Reſults.

Table of the Strengths of Spirits, formed under the Commiſſioners of Exciſe, to be uſed by the Officers of Cuſtoms and Exciſe.

IV. And be it further enacted, That in all ſuch Trials of the Strength of any Spirits by any Officer or Officers of Cuſtoms or Exciſe, with the

Certain Rates of Strength by Sikes's

Hydrometer ſhall be ſubſtituted in Room of others herein mentioned.

the ſaid Hydrometer called *Sikes*'s Hydrometer, in any Part of the ſaid United Kingdom, the Strength of Twenty-one *per Centum* above Proof denoted by the ſaid Hydrometer called *Sikes*'s Hydrometer, ſhall be ſubſtituted and taken for the Strength of One to Four over Hydrometer Proof mentioned in any Act or Acts of Parliament relating to His Majeſty's Revenue of Cuſtoms or Exciſe in any Part of the United Kingdom in force immediately before the paſſing of this Act; and that in all ſuch Trials as aforeſaid, the Strength of Nine *per Centum* above Proof denoted by the ſaid Hydrometer called *Sikes*'s Hydrometer, ſhall in like Manner be ſubſtituted and taken for the Strength of One to Nine over Hydrometer Proof mentioned in any ſuch Act or Acts; and that in all ſuch Trials as aforeſaid, the Strength of Seven *per Centum* above Proof denoted by the ſaid Hydrometer called *Sikes*'s Hydrometer, ſhall in like Manner be ſubſtituted and taken for the Strength of One to Ten over Hydrometer Proof mentioned in any ſuch Act or Acts; and that in all ſuch Trials as aforeſaid, the Strength of Thirteen *per Centum* under Proof denoted by the ſaid Hydrometer called *Sikes*'s Hydrometer, ſhall in like Manner be ſubſtituted and taken for the Strength of One in Eight under Hydrometer Proof mentioned in any ſuch Act or Acts; and that in all ſuch Trials as aforeſaid, the Strength of Fifteen *per Centum* under Proof denoted by the ſaid Hydrometer called *Sikes*'s Hydrometer, ſhall in like Manner be ſubſtituted and taken for the Strength of One to Six under Hydrometer Proof mentioned in any ſuch Act or Acts; and that in all ſuch Trials as aforeſaid, the Strength of Seventeen *per Centum* under Proof denoted by the ſaid Hydrometer called *Sikes*'s Hydrometer, ſhall in like Manner be ſubſtituted and taken for the Strength of One in Six under Hydrometer Proof mentioned in any ſuch Act or Acts; and that in all ſuch Trials as aforeſaid, the Strength of Twenty-two *per Centum* under Proof denoted by the ſaid Hydrometer called *Sikes*'s Hydrometer, ſhall in like Manner be ſubſtituted and taken for the Strength of One in Five under Hydrometer Proof mentioned in any ſuch Act or Acts; and that in all Accounts to be taken under or by virtue of any ſuch Act or Acts, by any Officer or Officers of Exciſe, of the Stock of *Britiſh* Brandy, rectified *Britiſh* Spirits, Raw *Britiſh* Spirits, Compounds, or other *Britiſh* Spirits of any Rectifier or Rectifiers, or Compounder or Compounders of Spirits, all and every ſuch Stock and Stocks ſhall be taken and computed at the Strength of Twenty-eight and Two-thirds *per Centum* under Proof by the ſaid Hydrometer called *Sikes*'s Hydrometer, in lieu and inſtead of caſting and computing the ſame at the Strength of One in Three and Three-fourths under Hydrometer Proof mentioned in any ſuch Act or Acts; and that all *Britiſh* Spirits of a greater or higher Degree of Strength than Forty-two *per Centum* above Proof denoted by the ſaid Hydrometer called *Sikes*'s Hydrometer, ſhall be deemed and taken to be Spirits of Wine within the Meaning of all and every ſuch Act and Acts; and that all and every Penalty and Forfeiture, Penalties and Forfeitures, Powers, Authorities,

Regulations relating to Clarke's Hy-

rities, Rules, Regulations, Reſtrictions, Conditions, Matters, and Things in any ſuch Act or Acts mentioned or contained, touching or relating to any Spirits of the aforeſaid Strengths, or any of them, by the ſaid Hydrometer called *Clarke*'s Hydrometer, ſhall remain and be in force, and ſhall be incurred, applied, obſerved, and exerciſed reſpectively, in as full and ample Manner to all Intents and Purpoſes whatſoever, with reſpect to Spirits of the aforeſaid Strengths reſpectively by the ſaid Hydrometer called *Sikes*'s Hydrometer ſo ſubſtituted for them as aforeſaid, as if ſuch laſt-mentioned Strengths reſpectively had been originally inſerted in and made Part of ſuch Act or Acts, in lieu of the ſaid Strengths reſpectively by *Clarke*'s Hydrometer for which the ſame are hereby reſpectively ſubſtituted: Provided always, that if the Strength of any Spirits manufactured and imported from that Part of *Great Britain* called *Scotland* into that Part of *Great Britain* called *England* as aforeſaid, ſhall upon Trial by any Officer or Officers of Exciſe in *England* by the ſaid Hydrometer called *Sikes*'s Hydrometer, be denoted to be greater than that of Seven *per Centum* above Proof, and the Strength thereof ſhall not exceed Ten *per Centum* above Proof, then and in ſuch Caſe the ſaid Spirits ſhall not be forfeited, but ſhall be charged with a further Duty proportioned to their ſaid Surplus Strength.

drometer ſhall be applicable to Sikes's.

Scotch Spirits imported into England having an Exceſs of Strength, to be charged with a proportionate Duty.

V. And be it further enacted, That all Fines, Penalties, and Forfeitures impoſed by this Act, ſhall be ſued for, recovered, levied, or mitigated by ſuch Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture may be ſued for, recovered, levied, or mitigated by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information in any of His Majeſty's Courts of Record at *Weſtminſter* or *Dublin*, or in the Court of Exchequer in *Scotland*, reſpectively; and that One Moiety of every ſuch Fine, Penalty, or Forfeiture ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who ſhall inform, diſcover, or ſue for the ſame.

Penalties how to be levied.

VI. Provided always, and be it enacted, That any Spirits the reſpective Strengths of which ſhall have been taken and aſcertained in *Ireland*, purſuant to the Directions of the ſaid recited Act of the Fifty-ſixth Year of His preſent Majeſty's Reign, ſhall not be liable to be forfeited or ſeized, nor ſhall any Fine, Penalty, or Forfeiture be incurred in reſpect of any ſuch Spirits (not being liable to Forfeiture for any other Cauſe), for or by reaſon of any Exceſs which, upon any Trial of the Strengths of ſuch Spirits to be made by any Officer of Cuſtoms or Exciſe in *Great Britain* or *Ireland* under the Proviſions of this Act, ſhall or may appear above or beyond the Strengths of ſuch Spirits which have been ſo previouſly taken and aſcertained as aforeſaid; any Thing hereinbefore contained to the contrary notwithſtanding.

Iriſh Spirits, the Strength of which being aſcertained under 56G.3.c.140. not liable to Forfeiture on account of an Exceſs of Strength.

Commencement of Act, so far as relates to Ireland.

VII. And be it further enacted, That this Act and the several Provisions therein contained, so far as relates to *Ireland*, shall commence and take effect on the Expiration of Ten Days next after the passing thereof, and not sooner.

Act may be repealed this Session.

VIII. And be it further enacted, That this Act may be altered, amended, or repealed by any Act or Acts to be passed in this Session of Parliament.

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