ANNO NONO & DECIMO

VICTORIÆ REGINÆ.

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C A P. XC.

An Act to prevent the Use of Stills by unlicensed Persons. [26th *August* 1846.]

WHEREAS by an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to repeal several Duties payable on Excise Licences in* Great Britain *and* Ireland, *and to impose other Duties in lieu thereof, and to amend the Laws for granting Excise Licences*, a Licence Duty of Ten Shillings is imposed upon every Person in *Scotland* or *Ireland*, not being a Distiller, Rectifier or Compounder of Spirits, who shall keep or use any Still for carrying on the Trade of a Chemist, or any other Trade or Business requiring the Use of any Still or Stills: And whereas it is expedient to impose One uniform Duty for the United Kingdom: Be it therefore 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, That from and after the passing of this Act there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, in and throughout the United Kingdom of *Great Britain* and *Ireland*, the Duty of Excise following; (that is to say,)

6 G. 4. c. 81.

For every Excise Licence to be taken out by every Person, not being a licensed Distiller, Rectifier or Compounder of Spirits, or Vinegar Maker, who keeps or uses any Still or Retort, the Sum of Ten Shillings.

An Excise Duty of 10s. to be paid by every Person taking out a Licence for keeping a Still or Retort.

II. And

Licence to be renewed, and the Sum of 10*s.* to be paid annually.

II. And be it enacted, That every such Licence shall be renewed yearly, and the said Sum of Ten Shillings shall be yearly paid, by every Person keeping or using any Still or Retort, so long as any Still or Retort is kept or used as aforesaid; and every such Licence shall be in force until the Fifth Day of *July* in each Year, and shall then expire; and if any Person keeps or uses any Still or Retort without taking out such Licence as by this Act required, or without renewing the same as aforesaid, every Person so offending shall forfeit the Sum of Fifty Pounds; and all Provisions, Clauses, Matters, and Things contained in the said recited Act of the Sixth Year of King *George* the Fourth shall be applied to this Act, and to the several Provisions, Clauses, Matters, and Things in this Act contained, as fully and effectually as if the same had been repeated and re-enacted in the Body of this Act.

Duty to be under the Management of the Commissioners of Excise.

III. And be it enacted, That the Duty by this Act imposed shall be under the Management of the Commissioners of Excise for the Time being, and shall be raised, levied, collected, recovered, paid over, and accounted for in such and the like Manner, and in or by any of the general or special Ways, Means, or Methods by which any other Duties of Excise are or may be raised, levied, collected, recovered, paid over, and accounted for; and all such Licences respectively shall be in such Form as the Commissioners of Excise direct, and shall be granted by the said Commissioners, or their Officers duly authorized to grant Licences under any Law or Laws of Excise.

Stills, &c. found in the Possession of unlicensed Persons to be forfeited.

IV. And be it enacted, That every Still, or Still Head, or Worm of a Still, shall be forfeited which is found in the Custody or Possession of any Person not being a Person known as a regular Maker of Stills, and if in *Scotland* or *Ireland* being a Person licensed in that respect, and such Still, Still Head, or Worm being gauged or marked as there by Law required, and if in *Ireland* being accompanied by Permit on Removal thereof, and such Person not being a licensed Distiller, Rectifier or Compounder of Spirits, or Vinegar Maker, or a Person licensed to keep and use such Still under this Act: Provided always, that the Commissioners of Excise may permit the keeping and using of any Still or Stills for Experiments in Chemistry, under such Regulations as they think fit; provided also, that the Commissioners of Excise may permit the keeping and using of any Still or Stills by Persons carrying on Trade or otherwise, for the Manufacture of any Articles other than Spirits or Spirit Mixtures, upon every Person who has a Still giving Notice thereof to the nearest Officer of Excise, and conforming to such Regulations as the Commissioners of Excise think fit to direct before beginning to use any Still as last aforesaid.

Commissioners may permit the Use of Stills for Experiments, and by Traders or others for the Manufacture of Articles other than Spirits, &c. upon giving Notice.

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