

C H A P. XXXVIII.  
Excise.

§. 1.  
Excise for  
life.

BY Act of 12 Car. 2. c. 23. is settled upon the King for life, these <sup>12 Car. 2. c. 23.</sup>

Duties.

For every Barrel of Beer or Ale, above 6 s. the Barrel, brewed by a common Brewer, or any other that doth sell Beer publickly or privately; 15 d.

For every Barrel of 6 s. or under, 3 d.

For every Hogshead of Cider or Perry by the Retailer, 15 d.

For every Gallon of Metheglin by the maker, to be sold, ob.

For every Barrel of Vinegar-Beer, Brewed by a common Brewer, 6 d.

For every Gallon of strong Water, or Aqua-vitæ, by the maker, 1 d.

For every Barrel of Beer or Ale imported from beyond the Sea, 3 s.

For every Tun of Cider or Perry imported, 5 s.

For every Gallon of Spirits, made of Cider or Wine imported, 2 d.

For every Gallon of Strong-water imported, perfectly made, 4 d.

For every Gallon of Coffee by the maker, 4 d.

For every Gallon of Chocolet, Sherbet, and Tea, 8 d.

By 22 Ca.  
2. Brandy  
is declared  
to be strong-  
water with-  
in this Act.

§. 2.  
Excise to  
the King  
and his  
Heirs.

The like Excise is given to the King and his Heirs by the Statute of 12 <sup>12 Car. 2. c. 24.</sup> Car. 2. c. 24. in lieu of the Court of Wards and Liveries; And the provisions of both Acts being the same in substance, and for the most part in words are abridged as followeth.

§. 3.  
Who shall  
pay it.

1. The Excise of Foreign Liquors shall be paid by the Merchant, importer in ready money, and before landing, and by 15 Car. 2. c. 11. there is a penalty of the forfeiture of the goods.

§. 4.  
Entries.

2. All common Brewers once a week, and all Retailers once a month make Entries of what they shall Brew or make in that week, or month, or else the Brewer to forfeit 5 l. Inn-keeper 5 l. other Retailer 20 s.

§. 5.  
Payment.

3. A common Brewer within a week, and other Retailer within a month after they make, or ought to make their Entry, shall pay the duty, or pay double the duty to be levied of their goods.

§. 6.  
Office.

4. No person living in a Market-Town, shall go out of that Town, or if he live out of a Town shall go farther than the next Market-Town on the Market day.

§. 7.  
Gagers.

5. The Commissioners and Sub-Commissiones in their divisions may appoint Gagers under Hand and Seal, which Gagers may by night or day, if by night in the presence of a Constable, or other lawful Officer upon request be permitted to enter any House or place of Brewers and Retailers, and to take accompt of such Liquors, and make return to the Commissioners, or Sub-Commissioners, leaving a Copy of such return with the Brewer, Maker, or Retailer, under his hand, which return shall be a charge upon the Brewer, Maker, or Retailer; and if such Brewer, Maker, or Retailer shall refuse such Gager Entry, or to Gage or take accompt. the Gager may forbid him to sell or carry out the same; and if he shall sell or carry out the same not having paid the duty, shall over and above the double value pay Five pounds.

§. 8.  
Offels.

6. Every 36 Gallons of Beer, and 32 Gallons of Ale to be taken by the Ale quart, shall make a Gallon of Beer or Ale, and other Liquors by the Wine quart.

§. 9.  
Prices.

7. No Brewer or Retailer shall upon sale, take more than the usual prices, saving that common Brewers may take the Excise.

8. Every