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THE
VINTNERS
GUIDE,

Compiled by **WILLIAM PHIPPS,**

Secretary to the Fair Trading Vintners' Society and Asylum
of the City of Dublin :

CONTAINING

Useful Information

AS WELL FOR THE VINTNER

AS FOR

THE BREWER, DISTILLER,

AND

MERCHANT.

Dedicated to the Fair Trading Vintners' Society and Asylum
of the City of Dublin.

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A 2

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**Davis, George, Tavern keeper & Vintner, 5 Corn
Market**

**Elliott and Blew, wholesale and retail Spirit Mer-
chants, Store Lane**

Henry, James, Glasgow Tavern, 140 High street

**Johnston, Samuel, Grocer, Wine and Spirit Mer-
chant, 30 North street**

Kane, John, ale and porter Brewery

**Kirkpatrick, Daniel, Spirit retailer and Butter Fac-
tor, 64 Waring street**

Lightbody, Robert, Vintner, High street

Mackenzie, John, and Co., Distillery

Miskelly, Dan., Commercial Tavern, 1 Rosemary st.

Menniece, William, Spirit Dealer, Carrick Hill st.

**M'Henry, Daniel, Grocer & Spirit Dealer, No. 50
Donegal street**

**M'Allester, John, Grocer, Vintner, and Tavern
keeper, Graham's entry**

Napier, William, and sons, Brewery

**O'Neill, Francis, Hotel Livery Stables, and Spirit
stores, Belfast arms, 14 Rosemary street**

**Pelan, James, Tavern keeper, and Lisburn Coach
proprietor, 27 Corn Market**

Resk, Henderson, Spirit Retailer No. 3 North street

**Sayers, Archibald, Vintner, & General Dealer, 132
North street**

**Stewart, James, and Co., Wholesale Wine & Spirit
Merchant, 7 Leggs Lane**

**Thomas, Bernard, Edinburgh Tavern, and Spirit
Retailer, High street.**

Thompson, Richard, Merchant, North street
Vint, Wm., Innkeeper, Cross Keys, 104 North st.
Ward, James, proprietor of the Commercial Hotel,
Commercial Buildings

ARDEE.

Callan, Thomas, Distiller, strong ale and beer
Brewer and Maltster.

Callan, Thomas, and Co., proprietors of Belfast
Shamrock Coach by the way of Ardee,
Callon, Stone, &c. ; also of Monaghan, St.
Patrick and Drogheda Shamrock Coaches,
which stop at St. Capel-street, Castle Sal-
lingham.

Woalsey and Cairnes, Brewers and Maltsters

TULLAMORE.

Deverell, William, strong ale and beer Brewery.

Manly, Joseph, strong ale and beer Brewery.

Morgan, Andrew, Grand Canal Hotel, Canal Har-
bour, Coach, Gigg & Harness Manufactu-
rer. The Day Coach from Athlone every
morning at 4, through Clara & Moat, and
meets the Diligence, which goes on to Cas-
tleroa, through Roscommon; the Diligence
proceeds to Limerick at 4 o'clock, through
Frankford, Birr, Rurriskane & Nenagh,
& returns to Tullamore at 8, in the evening.

Scally, Edward, Vintner.

MOAT.

Balfe, Mich., Grocer, Tea Wine & Spirit Merchant

Lloyd, William, Grocer and Spirit Merchant.

CLARA.

Brady, Thos. Grocer, Tea Wine & Spirit Merchant

Dillon, James,

ATHLONE.

Egan, Patrick, Vintner and Grocer

Gately, Patrick, Vintner

Foster, William, Grocer, Wine and Spirit Merchant

Graham, Jane, Vintner, Bridge street

Hughes, Michael, Vintner, Barrack square
M'Donnell, Alexander, Vintner
Morton, John, Vintner, and Spirit Retailer

STROKESTOWN.

Neberny, Susannab, Vintner, with Livery Stables

JAMESTOWN—COUNTY OF LEITRIM.

Dann, Thomas, Grocer and Vintner

BOYLE.

Farrell, James, Vintner and Grazier

Lowe, John, Grocer, Vintner, & General Merchant
M'Dermott, P., Vintner, Swan Hotel, Livery Stable.

SLIGO.

Barklie, Robert, Merchant

Madden, Martin, and Co., Brewers and Merchants

MULLINGAR.

Hallian, John, Vintner

Mahon, Mort, Grocer, Wine Merchant & Druggist

Kenny, Timothy, Grocer and General Merchant

BRAY.

Quin, John, Hotel, proprietor of an extensive carriage Factory & of a posting Establishment which ranks amongst the first in Europe ; also an extensive additional Post Establishment, 2 Lower Pembroke street, Dublin.

Kearns, James William, porter and ale Brewer.

TO THE
PRESIDENT,
Vice-President, Committee & Members
OF THE
FAIR-TRADING
VINTNERS' SOCIETY
OF
The City of Dublin.

GENTLEMEN,

WHEN I determined to publish the Vintner's Guide, which was the result of much labour and research, it was my principal study to render it (as I hope it will prove) not only useful to the Trade, but to the Brewers and Merchants with whom they are connected by a reciprocity of interest; I did not long hesitate to whom I would dedicate

this work.—The recollection of the many favours I received from you, acting as your Secretary, claimed it as a small tribute of gratitude on my part, your kind acceptance of which has been most gratifying to me; under such impressions I have proceeded with this work, and if I have succeeded in any measure, in furnishing an instructive volume, and collecting materials for ameliorating the condition, improving the management, and enlarging the ideas of the body at large, as well as furnishing useful tables, correct calculation, and miscellaneous matters, for the ease and accommodation of different classes of trades in general, I shall feel much satisfaction in publishing this treatise, whatever may be its merits or demerits; a candid and discerning portion of your body, will, I am confident, view it as at least a laudable attempt to exalt the character and decorum of your brethren. I hope from your long acquaintance with me it is unnecessary to state that

nothing can be more gratifying to me than your progressive improvement and respectability,—well aware, that though humble your pursuits, the claim of well-regulated public houses on the community at large, must be admitted by every discerning and dispassionate mind ; confident that the aim and intention of your registered body is directed to these laudable views which have integrity for its basis and regularity and decorum as its natural attendants. Accept my best wishes for promoting such desirable objects to their fullest extent ; and permit me to assure you, that none can feel more deeply interested, or more fervently wishes your prosperity and happiness than,

Gentlemen,

Your Devoted, Humble Servant

WILLIAM PHIPPS.

Dublin, 22d July. 1825.

GENERAL OBSERVATIONS

ON THE

Trade of a Vintner.

AS all human institutions and occupations must have a commencement, so had that of the Vintner. When the inhabitants of the world began to multiply, a desire to travel was natural to such a being as man; whilst he remained at his own fireside and in his own house, he had not that necessity of frequenting houses of public accommodation, but he no sooner left the society of his family, but he found a necessity for accommodation from another quarter.* Even

* Luke, c. x. v. 30.

General Observations

looking at the Scriptures we find the wounded traveller received comfort at an Inn, when the Priest and Levite left him to perish. How indeed could the good Samaritan with all his generous feelings and even with his purse, have rendered any service to the unfortunate traveller, did he not find the roof of the Inn-keeper to shelter him from the weather, and his attendants to take care of him; hence the necessity of houses for public accommodation at an early æra. It therefore is evident, that as intercourse increased a want of accommodation would be most severely felt, and could not be dispensed with; it naturally followed in course of time that another description of houses was wanting where accommodation was of a more temporary nature, and the charges consequently more moderate and better adapted for occasional visits, than where the tra-

veller considered himself an inmate;— those were called public houses and so continue to this day; of this description; great improvements have been made of late years in the metropolis, cities, and large towns in Ireland; they have a more respectable appearance, are kept more cleanly, and as they are resorted to, by the humblest in society as well as the middle and wealthier classes, a proper distribution is made for each in respectable and orderly-kept houses, by spacious and comfortable apartments as well as a common tap-room, for the lower classes. Indeed in the small towns and villages, a laudable emulation prevails in making their houses more respectable than hitherto, which I hope will continue, as there is still much room for improvement. I may here notice the modern improvement of being supplied with gas, which has

General Observations.

a most imposing effect, giving a peculiar brilliancy to the houses at night; where it can be obtained, I think it a great addition and I am informed a considerable saving, which must be a great object in public business, where so much light is wanting. But this beautiful light cannot be had except in large towns or cities, owing to the expense attending a gas light establishment.

Those who live by the occupation of Vintner, are generally speaking, persons who have not been bred up to any business; such as have a little capital saved, prefer it to any other, calculating on the quick return of money, from the desire which is so prevalent for the use of strong liquors.— They in many instances never consider it a business of much labour and circumspection, and some will go so far

as to think scarcely any knowledge of the business necessary, but what can be easily obtained. They think to draw a naggin or measure of whiskey or strong liquors, cordials, &c. or a pot of porter an easy matter, but however they much mistake in this point, never did any business require more circumspection, and few comparatively from the many in the trade, are adapted for carrying it on respectably and giving satisfaction to the frequenters of their houses. Failures in trade, which I am sorry to say are very numerous, are the consequences. When houses are uncomfortably kept and supplied with inferior liquors they become deserted, a decline of business naturally leads to ruin, and there are indeed too many instances even where trade is good, that from want of management and method, the consequences are the same as from want of business. There are several particulars

necessary for a well-regulated public house—namely, attention on the part of the proprietor, proper attendants, cleanliness is indispensable, and an obliging deportment in all who are concerned. A good neighbourhood where there are not too many in the trade is a valuable acquisition to the Vintner; indeed without it a man may toil for his whole life, and even if he by great economy, is able to square accounts with his merchant, brewer and distiller, and meet the various other expences attendant on the business, will leave nothing for his family at the end; this is a vexatious and mortifying, as well as a most discouraging circumstance, therefore it requires but little argument to prove that undertaking a public house is a serious concern, and much more a matter of consideration than is generally imagined. It appears from every consideration of the subject that a Vintner

requires a great deal of information; in fact he should make it his study to be thoroughly acquainted with every circumstance, even the most minute matter relative to his calling; he should have a perfect knowledge both of the flavour and strength of his liquors of every description; how to accommodate his various customers; to deal on the most advantageous terms in buying in his liquors free from adulteration, and at the lowest prices; and where such articles as porter or ale, for instance which is sold by the hogshead, barrel or half barrel, and not by the gallon, to choose the largest, and have as much saleable liquor for his money as could be got in the market; his strong liquors he should be very careful in the measurement of, and their strength, before he made any settlement for them. By attending to such circumstances the Vintner would start upon fair grounds

and with a reasonable hope of succeeding. Those few hints I have thrown out generally; in the remaining part of this work I will more particularly lay before the Vintner, I hope, much useful and interesting information on each article, to carry those observations into effect, which I recommend to his serious attention, as it most materially affects his interest from a consciousness that it will forward his pursuits.



The following Rules I would particularly recommend to the serious consideration of all persons in trade;—

1.—Endeavour to be perfect in the calling you are engaged in, and be assiduous in every part thereof. Industry being the natural means of acquiring wealth, honour and reputation; as idleness is of poverty, shame and disgrace.

2.—Lay a good foundation in regard to principle. Be sure not willfully to overreach or deceive your neighbour, but keep always in your eye the golden rule of—doing as you would be done unto.

3.—Be strict in discharging all legal debts. Do not evade your creditor by any shuffling acts, in giving notes under your hand only to defer payment; but if you have it in your power, discharge all debts when they become due. Above all when you are straitened for want of money, be cautious of taking it up at an high interest, this has been the ruin of many, therefore avoid it.

4.—Endeavour to be as much in your shop or warehouse, or in whatever place your business properly lies, as possibly you can; leave it not to servants to transact, for customers will not regard them as yourself, they generally think they shall not be so well served; be-

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General Observations

sides mistakes may arise by the negligence or inexperience of servants, and therefore your presence will prevent, probably, the loss of a good customer.

5.—Be complaisant to the MEANEST as well as the GREATEST. You are as much obliged to use good manners, for a farthing as a pound, the one demands it from you as well as the other.

6.—Be not too talkative, but speak as much as is necessary to recommend your goods, and always observe to keep within the rules of decency. If customers slight your goods and undervalue them, endeavour to convince them of their mistake, if you can, but not affront them; do not be pert in your answers, but with patience hear and with meekness reply, for if you affront in a small matter it may probably hinder you from a future good customer. They may think you are dear in the articles they want, but by going

to another may find it not so, and probably may return again; but if you behave rude and affronting, there is no hope either of returning, or their future custom.

7.—Take great care in keeping your accounts well; enter every thing necessary in your books with neatness and exactness; often state your accounts and examine whether you gain or lose; and carefully survey your stock and inspect into every particular of your affairs.

8.—Take care as much as you can whom you trust; neither take nor give long credit, but, at the farthest, annually settle your accounts; deal at the fountain head for as many articles as you can, and if it lies in your power, for ready money; this method you will find to be the most profitable in the end. Endeavour to keep up a proper assortment in your way, but not overstock

yourself ; aim not at making a great figure in your shop or warehouse in unnecessary ornaments, but let them be neat and useful, too great an appearance may rather prevent than engage customers ; make your business your pleasure, and other entertainments will only appear necessary for relaxation therefrom.

9.—Strive to maintain a fair character in the world, that will be the best means for advancing your credit ; giving you the most flourishing trade, and enlarging your fortune ; condesend to no mean action, but add a lustre to trade by keeping up to the dignity of your nature.

REMARKS

REMARKS ON HOUSE-TAKING.

I do not know a more serious concern than taking a house in which you intend to carry on business ; and, indeed, from the few, out of the many, in trade, who remain for any considerable time in the same house, it must be very evident, that, generally speaking, houses are taken at random, and as if it were a matter of indifference with the proprietors whether they succeeded in them or not. Brewers are very friendly on those occasions to offer their services, and often are induced to venture their property with persons of no capital, on specula-

Remarks on House-Taking.

tion, in houses thrown on their hands by insolvent Vintners, or perhaps purchased by Brewers in good neighbourhoods for promoting the sale of their Beer, but with all this circumspection on the part of the Brewers, they are often serious sufferers. It is too often the case even with persons who give a fair account of the monies of others when received, as Clerks or Assistants, that those persons who have acted thus circumspectly and with integrity in concerns not peculiarly their own, when they became the Proprietors of Houses they pursue a different system, and actually seem to consider the monies received for the commodities purchased on credit, from the Brewer, Distiller and Merchant, as if they had to render no account whatever of the several engagements they are under to their various creditors. What is the consequence of such conduct but insolvency; it often happens that Creditors will accept of a composition under such

Remarks on House-Taking.

circumstances, and the Vintner may consider that he can retrieve; but alas, how seldom is this the case? His failure is generally known,—he is looked upon with suspicion wherever he wishes for credit, even although his failure could be accounted for through want of business, and through no dishonest motive: But how seldom does the Insolvent Vintner, or even the Bankrupt Merchant, come off with this character?—Some will allow no failure to proceed but from dishonesty, and will affirm that the defaulter contrived to get credit as long as he could with a perfect knowledge of his circumstances, and his utter inability to discharge his engagements; and from such conduct on his part, it naturally follows that he is a man not entitled to any future confidence, and from various matters operating against him, he becomes unable to pay even his composition; and if he was in the hands of vindictive Creditors, did not the mercy of the Le-

Remarks on House-Taking.

gislation interfere, it is possible he would end his days in a prison; however, if he obtain his liberty through the means of an Insolvent act, he comes out of prison a distressed man, without credit, and generally speaking without friends; his former companions in trade desert him, and he has to bear up against a multitude of untoward circumstances before he can settle himself even disadvantageously in another house. This is no fallacious statement, but has fatally been experienced in a thousand instances, whereby whole families have been plunged into the greatest affliction and misfortune. To avert such a sad catastrophe, should it not be the bounden duty of every person who had any regard for the welfare of his family, to commence his business with the greatest circumspection, and be most particular as to the house he was taking, both as to the situation and terms; and on no account whatever to believe the assertions that

Remarks on House-Taking.

may be made of the former sales effected in the house, which, it is natural, will be exaggerated. I have often witnessed Houses puffed off, and saw inexperienced Vintners occupy them, no doubt with golden dreams of making speedy fortunes in them, but sad was their disappointment; they were completely ruined in a short time, and incredible almost as it may seem, I have seen another, and another in quick succession following on the ruin of his predecessor; and sharing the same fate without ever considering the causes why none succeeded, until at length the House was completely destroyed. It is not every House or every street that will answer for a Publican; indeed in some streets you will see one side good for business and the other the reverse! now, I will ask, if a man were commencing in such a street would it be prudent to choose the unlucky, or rather the unfrequented part of the street, the answer is too plain. In what

Remarks on House-Taking.

are termed Courts or where there is no thoroughfare it rarely happens that more than one house succeeds, and even that depends very much on a good neighbourhood. But many have been sick of those private retreats where there is not a good street adjoining or contiguous to a good thoroughfare, so that every year some are shut up never to open again in public business.— For my own part, were I to commence public business, I would prefer a House not in the possession of the Brewer, (this I do not mean as any disparagement to the Brewers collectively,) many of whom in this City and throughout the kingdom, are men of the most approved characters, distinguished by their charity, benevolence, candour and integrity:—but there may be rapacious Brewers as in every other trade, and of such I would beware; self-preservation is a leading principle with every man of discernment, and I conceive caution most necessary with the

Remarks on House-Taking.

person you deal with. However, if I met with a Brewer of unexceptionable character, a fair honest man, I would, did a house belonging to him suit me, buy it off altogether, so that he would have no interference with the House whatever; and I think if such a Brewer made approved Porter, &c. I could not deal upon a better principle, than by giving him my custom and paying him regularly so long as my customers were pleased with his drink, and no longer. This a man cannot do well if he is not independent of his Brewer.— How can the distressed Publican complain if he permit an unsettled balance to be ever in his Brewer's books; even admitting that the Brewer is so lenient as not to press a settlement, provided the Publican pays for the porter he draws for the future. Supposing the Publican had cause, from a change of drink, to find a diminution in his sales and a dropping off of the customers or frequenters of his house, it would be

Remarks on House-Taking.

impolitic of him to complain ; the Brewer conceiving himself badly treated if the Publican would go to another Brewer and leave his accounts unsettled with him, would naturally furnish his account, and insist upon an immediate settlement. But it is far different with an independent Publican ; whenever the drink from his Brewer does not please, he can stiffly insist on returning unsaleable porter, and leave him altogether if he does not furnish him with saleable drink. Brewers are not such fools as to quarrel with good honest customers ; they will exchange their unsaleable porter sooner than to lose such a customer. But I would by no means advise the Vintner to complain without cause, or mix inferior liquor with the Brewer's, and insist it all came from the Brewery. This would be most unfair, and a Vintner that would be guilty of such meanness, does not deserve the name of a Tradesman, whose best fortune is his character, which he

Remarks on House-Taking.

should not forfeit by resorting to any shuffling or unfair means.

I shall add no more on this head, but I shall now proceed, considering the Vintner to have obtained an eligible situation, which bids fair by integrity and industry, to provide the means for supporting a family comfortably. If there be a lease to such a house, as is most commonly the case, I would advise him by all means, to submit it to a respectable Attorney, to see that all is fair and right, and never in any instance employ a shabby fellow, where a respectable professional man can be had, for the paltry object of saving a few shillings. I am aware I expose myself by the freedom of my remarks, to the censures of Public House practicing Attornies, too many of whom, (to the unspeakable detriment of industrious and well-meaning inexperienced young people), are to be found in all parts of Dublin, and other cities and towns throughout Ire-

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Remarks on House-Taking.

land ; but I fear not the reproaches of those gentry so long as I am persuaded that by the means of this little work, I shall be the instrument of saving industrious and well-disposed persons from ruin.

HOW

HOW TO DEAL ADVANTAGE- OUSLY WITH BREWER AND DISTILLER.

WHEN the Vintner has settled himself in his house, and fitted it up in a neat convenient manner for business, his first object is to choose out a respectable Brewer and Distiller, with whom he would deal for supplying him with their respective liquors. If the house has been in public business before and that the Vintner did not succeed, it will not be amiss to find out, if possible, the cause, and this I would recommend him to do not in any cursory manner, but by enquiring most parti-

How to deal advantageously

cularly in the neighbourhood and from the respectable customers who formerly resorted the house; from them he will learn what description of porter was sold in it, and whose porter was most approved of—the porter that pleased, of course, he should procure; and as to his spirits he should have two descriptions, one for such as is used in drams, which is of a newer description and consequently cheaper, and the other of old spirits which he would make use of for punch: the latter (as upon it the resort of the better description so much depend) I would advise to be procured from the King's Store, as no adulteration can take place with liquor stored for duty, and no deception with regard to its age, as the period on which it was first placed in the King's Store will determine that point. The liquor for drams should be reduced simply by water. Some Spirit Merchants and Vintners (very much I think to their own prejudice, but most unquestion-

With Brewer and Distiller.

ably to the very serious injury of the frequenters of such houses) use destructive ingredients for the purpose of giving a seemingly apparent tho' false strength to their made-up liquor; but I never knew such persons finally to succeed; aiming at too great profit upon an unfair principle, carries destruction along with it, for believe me, "honesty is the best policy," in every business, which dealers in spirits who use destructive ingredients can have no pretensions to: Thus much I would be free to recommend that any innocent matter which would improve the appearance of the liquor (without of course giving it in the most remote degree any pernicious quality) should be used. Nothing looks better than to see any article in the liquid way, clear and well refined—it has certainly a great inducement with the customer, and in many instances gives the liquor a pre-eminence over other liquors not so well handled, which it does not intrinsically

deserve. The preparations necessary to give an apparent age to new liquors which least disturbed the body thereof, I have always found the best, and therefore I do not hesitate to recommend them to make a light straw colour which is produced by turmeric or a little treacle; but a better way is to give it a colour or tinge with a little sugar burnt to a consistence, or syrup of elder berries may be used, which gives it an admirable colour, and may be made deeper or lighter according to the quantity you put in. On the Vintner's management of his ale or porter there does not much depend, because if either of those articles be originally bad no management can make them good; what he is to observe is, that his cellar at all times be kept well ventilated, that is moderately tempered, winter and summer, neither too hot nor too cold, and if he has room I would recommend him always to have his hogsheads or casks in a few days be-

fore he broaches them; let him be particular that vint pegs are put in, and when he taps them be circumspect that his cocks are clean, and have fresh paper or wadding about them, and new: as to the article of cocks, many out of cheapness buy cocks made up in Birmingham, Sheffield, &c. apparently to the eye very staunch but very soon become defective and a continual dropping of the liquor is the consequence, there is no redress for this, but I would recommend the Vintner to get his cocks from a respectable brass founder and give a fair price for them, for he is not aware of what a heavy loss he must sustain by buying articles of this nature of a bad quality; the prices of cocks for his vessels even of a good description are trifling indeed when compared with the continual loss he every moment is sustaining by using a bad article, even for his porter, it must be great, but what must it be with his brandies, rums, gins, whiskeys, &c. &c.;

far more depends upon these little circumstances, than persons are aware of, and though it may seem unnecessary for me to notice them, yet, as I write for the instruction of young beginners, as well as from a confidence that those in the trade for some years will coincide in the justice of my remarks, I should blame myself if I neglected noticing them; and here I think it not amiss to recommend Vintners and Spirit Dealers the use of Porter and Spirit Machines, of which a description to those who have not got them as yet will not be uninteresting; those who have them must be convinced of their utility. It cannot escape even cursory observation, that much waste may be occasioned in conveying liquor from the cellar to the tap-room, particularly if under ground; the stairs, from their distance with the tap, must necessarily take up much time in ascending and descending, and it may often occur that the Waiter or Drawer may indulge himself by taking

With Brewer or Distiller.

some liquor unperceived, which in addition to a certain loss, may render him unfit to attend the customers; machines have therefore a strong recommendation; inasmuch, as that no time is scarcely lost, nor any waste in the cellar. A great saving is made by using the machine where there is much business, and indeed where the business is small, the saving obtained through the medium of this article is a good addition to the profit. A porter machine can be made to draw on the level as well as from an under cellar; in drawing the porter, ale, beer, &c. even when low in the cask, it produces them in the same state as originally when first tapped: Machines can be made from one to five motions, or even more according to the different porters, ales or beers you may wish to draw off—this you may regulate according to the stock in your cellar, getting an adequate machine for your several malt liquors. Spirit machines are made on a different principle with

How to deal advantageously.

cocks and coupling screws, to draw from kegs, or small casks at any distance. ; Liquors according to this plan are conveyed through block-tin tubes, which prevent the liquor from being discoloured. To sum up all with regard to porter and spirit machines, the Vintner by having his cellar well secured, and his bar fitted up so as to give him convenient rooms, has all his liquors, malt spirits, &c. just at his hand, and without running from his bar can execute the several orders of his customers without loss of time or waste of liquor, and with every convenience and comfort to himself. Before I close this part of my subject, I would particularly recommend the Vintner, that in making any settlement, with either Brewer or Distiller, or their confidential Clerks, to make such settlement in perfect sobriety; some Clerks there are ungenerous enough, to take notes of the state of the Vintner's houses, and of the Vintners themselves, to in-

gratiate themselves, no doubt, with their respective employers; this conduct I by no means approve of on their part, but considering the various descriptions of persons in a Brewer or Distiller's employment, and the great difference with regard to education, conduct and principle of persons of this description; I am certain it will not offend the pains-taking and honourably conducted Clerk, to point out a different class in his walk, and right certain am I that the Vintner should as much as possible be out of the power of the vindicative or ill-intentioned, and for that purpose I would recommend the Vintner neither to treat them nor suffer himself to be treated by them when settling accounts or paying them money, for be assured of it the soberest Landlords have always the best credit in the Brewers' and Distillers' books; and here I may introduce the usual modes of settlement which is by either drawing a bill on the Vintner or the Vintner passing his note for the

amount due. The following particulars on each mode of settlement may be interesting, and therefore I submit them for the information of those concerned :

On the acceptance of Bills of Exchange, and passing of Promissory Notes.

To accept a Bill of Exchange, is to sign or subscribe it, and thereby become a principal debtor of the sum contained therein, with an obligation to pay or discharge it at the time prefixed.

The acceptance is usually performed by him on whom the bill is drawn, upon it being presented to him by the person on whose behalf it was drawn, or by some others by his order.

A small matter amounts to an acceptance; so that there be a right understanding between both parties, as "leave your bill with me and I will accept it," or "call for it to-morrow, and it shall be accepted;" this obliges as effectually.

ally by the custom of Merchants and according to law, as if the party had actually subscribed or signed it, which is usually done.

But should a man say "leave your bill with me I will look over my accounts and' books between the drawer and me, and call to-morrow, and accordingly the bill shall be accepted," this shall not amount to a complete acceptance for the mention of his books and accounts was really intended to give him an opportunity of examining if there were effects in his hands to answer, without which perhaps he would not accept the same.

A bill may be accepted for part, because the party upon whom the same was drawn had no more effects in his hands, which being usually done, there must be a protest, if not for the whole sum yet at least for the residue, how-

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ever after payment of such part there must be a protest for the remainder.

Bills payable at sight are not to be accepted, as being to be acquitted at their presenting, or in defect of payment to be protested : in bills drawn for a certain number of days after sight, the acceptance must be dated because the time is to be accounted therefrom ; the form of the acceptance is *accepted* such a day or the date simply and the signature, which latter is generally done. Bills drawn after date require only to be signed with the name of the acceptor, which is written across the bill ; to the day on which it really falls due, three days are added which are called days of grace, on which it becomes payable. Bills or notes passed at 31, 61, or 91 days on Saturday become generally due on Sunday, by which a day is gained by the acceptor or drawer.

With Brewer or Distiller.

The following Measures are used with Wines, Strong Liquors, Malt Liquors, &c. :—

- Butt—2 Hhds. Wine.
 Ditto—3 Barrels Beer or Ale.
 Tun—4 Hhds. Wine.
 Do.—2½ Barrels, Brandy.
 Do.—3 Do. Syrup.
 Pipe—2 Hhds, same as Butt.
 Rundlet—18 Gallons Wine.
 Tierce—42 Gallons.
 Barrel—42 Gallons.
 Hogshead—63 Gallons, there is usually
 66 Gallons with Porter.
 Anker—10 Gallons Brandy, &c.
 Firkin—8 Gallons of Ale.
 Ditto—9 Gallons of Beer.
 Kilderkin—2 Firkins of Ale or Beer.
 Gallon—4 Quarts.
 Ditto—231 Cubic Inches of Wine.
 Ditto—282 Do. Ale or Beer.
 Pottle—2 Quarts.
 Quart—2 Pints.
 Naggin—½ of a Quart.
 Gill—¼ of a Pint.
 Dozen—12 Bottles of Red and White
 Wines, except Madeira, of which
 there are but 12 Bottles.
 Ditto—12 Bottles of Porter, Cider, &c.



PLAN OF HOUSE EXPENCES.



I BELIEVE it will be generally admitted that in nothing should any person in business be more exact than in his house expences. Gentlemen who have plentiful fortunes, by a shameful negligence in this particular become embarrassed men; and though they have a certain income sufficient for the purposes of a decent hospitality, together with the expences of their families, and have even an opportunity of placing money at interest, yet by omitting to keep an account of their expenditure, outrun their income, get into debt, involve their families and are often obli-

Plan of House Expences.

ged to part with their whole property, and perhaps after all, not be able to satisfy their creditors. To all considerate, indeed to all honest and well meaning persons, such conduct must appear to be highly criminal on their part, and did it not involve the ruin of their innocent families by their mismanagement they would individually not be entitled to the common charity of pity, but would deserve the just censure of mankind, and be only held up as a useful example to others to avoid their deserved fate. But much as their conduct deserves censure in this particular, their folly will bear no comparison with that of men in trade, whose incomes are uncertain, who are as I may justly observe, Trustees of the property of their creditors intrusted to their hands, and who should consider well whether they can afford a variety perhaps of unnecessary expences out of their own pockets; lest taking a liberty with money not their own, they

Plan of House Expences.

become defaulters, and unable to support that character which their creditors imagined they possessed, and would not forfeit. To regulate therefore the expences of house and family so as not to trespass on others, would be, I hope an object which my readers wish to accomplish, and for that purpose the remaining part on this head shall be directed. To such I trust that some useful hints may be suggested, and if they do not entirely correspond with the sentiments of the various persons into whose hands this volume will come, I sincerely wish that it may at least stir up an anxiety and promote a useful inquiry on a subject so very necessary to all persons, but particularly as I have before observed to such as are in trade, it being indeed too plain, that a man who spends more than his profits and pursues that rule, will first consume his own capital and then no doubt, as long as his credit lasts, encroach upon the capital of those he has to deal with,

until at length his trade, his capital, his credit, are totally destroyed. After all that has been written on this subject, I must beg leave to remark that I by no means assert that amongst the many classes of unfortunate traders that blame equally attaches to all; satisfied I am in my mind that the best of men and the fairest of persons in business, as well as the most circumspect in regard to their expences and in their endeavours to keep within limits, may be disappointed. Losses in trade, sickness in families, and many unavoidable and unforeseen circumstances may be of a nature too trying, and too much for the most intelligent to bear up against and may overwhelm its object in ruin, but there is this satisfaction, when that is the case that the sufferer has not to charge himself with misconduct, and very often may again rise to respectability. A character of integrity though it cannot be called capital, yet often and unaccountably

Plan of House Expenses.

pushes forward its possessor, and he is supported by it in his struggles, and never has occasion to despair.

A person in trade must, I imagine, make a tolerable calculation of his profits; he knows for instance the first cost of every article he sells: I think Vintners particularly can ascertain their profits sooner than others, and as I have heard a contrary assertion often insisted on, I think I am called upon for an explanation on that head, and my explanation will I hope be short and satisfactory. Now, for instance, in the article of Spirits, the prices are generally regulated by the glass, naggin, &c. or when mixed at a certain price; Porter per pint or pot, at another certain rate; cordials, cyder, wine, &c. all upon the same principle. Now if the Vintner takes every care in his business and of course gets from all his casks the contents he is charged with, how easy it must be for him to know his profits:

Plan of House Expences.

but this is not the case with other businesses, for instance the linen or woollen draper may get several various prices by the yard even for the same piece of goods, and his profit of course, even on the same article, vary with the customer; the grocer and merchant in like manner charge different prices according to the quantity they sell and the credit they give, and indeed many other businesses might be quoted which I trust is unnecessary for my argument. But this I hope I have fully proved to be different with the Vintners, whose price does not vary with the customer, but is charged equally to the frequenters of their houses. Now the inference I would draw from this is that the Vintner may ascertain his actual profits, and of course when that can be done, a criterion or director of what his expences should be, can with precision be discovered. To simplify the matter, I will lay down a statement for a week, as follows :

 Plan of House Expences.

Sold 2 Hhds. of Porter,	Profit	£2 5 6
Spirits,	do	2 0 0
Wine, Cordials, Cider, &c.	do	1 10 0
		<hr/>
		£5 15 6
Expences of my House, including proportion of Coals laid in before, Candles, &c. for One week,	2 0 0	
House Rent and Tax, proportion of a week.....	1 10 0	
	<hr/>	3 10 0
Net-profit this Week,		<hr/>
		£2 5 6

The above is only supposition and may vary according to the trade of the Vintner—but I think this plan would be a satisfactory one and could easily be adapted for every ones individual situation, and it must be plain that even on the above scale, and with the very little trade that would produce the small profit of £2. 5s. 6d. over the expenditure of the week, that if it was continued, a proprietor of such a concern, could meet all his engagements, and also have an addition to his capital every year. Now as to a plan of house expences, as calculation must depend upon regularity, I would put

Plan of House Expenses.

a certain sum into my pocket, say a pound or more, commencing the week; and cautiously lay it out for my expenses, and when that sum was laid out put in more and lay it out in the same way, by this method keeping the monies you received in your business separately, you could easily ascertain your expenses for a week, and by putting it down weekly in a small book for that purpose, and adding the whole up at the latter end of the year, your house expenses for the year could be discovered; in this book you might also put down your taxes, or another small book might be better for that purpose; when a tax was paid I would advise its being written down, mentioning the day it was paid and the particular tax, by this means a great deal of unnecessary trouble would be saved. I have heard Vintners and others when the tax-man called (who indeed is always an unwelcome visitor, and is thought to call too often,) tell him that

Plan of House Expences.

he called too soon, that he paid that tax very lately. wonders at his calling, hurries to look over for tax receipts, which are scattered up and down, perhaps gets into a passion with the tax-man, words ensue, and the tax-man taking advantage of this, and wishing for an occasion to be stiff, insists on being paid and very often will not leave the place until he is paid or proceeds to extremities. Now all this uncertainty as to the dates of payment of each particular tax, and altercation that ensued, if a book was kept on my plan, would be at once done away with, and the proprietor of the house if he found it not convenient to pay, and seeing the tax was due, might, by civility, obtain from the tax-man a time convenient to meet it. To conclude the article on House expences, I see no other mode to know the expenditure, but the manner I have stated, namely, Weekly,—except a person wished to be more par-

 Plan of House Expences.

particular, if time could be spared, a Daily list of House Expences, might be put down in this manner, viz.—

HOUSE EXPENCES,

[At the head of the Book.]

1825.		Daily Sum expended.
Jan. 1.	Monday, Sundries.....	£0 10 0
2.	Tuesday, ditto.....	0 9 0
3.	Wednesday, ditto.....	0 6 0
4.	Thursday, ditto.....	0 5 0
5.	Friday, ditto.....	0 4 0
6.	Saturday ditto.....	0 3 0
7.	Sunday, ditto.....	0 5 0

This Week, £2 2 0

and so continue until the year expired. The week's expences might be placed in an inner column, as above, and the weekly sum brought out into an outer column, by having double rules for pounds, shillings and pence, by which means the whole expences for the year would be comprised in the outer column in 52 lines. Before I conclude on this head, I am well aware that no plan was ever laid down that did not meet with objections, and I fear I cannot be more fortunate than others in

Plan of House Expenses.

escaping them ; many were the obstacles that presented themselves to me during the completion of this work. Some would say they wanted no instruction—others would charge me with presumption by my proposing to direct them ; but I was determined to proceed, and was encouraged in my determination by eminent Merchants, Brewers and Vintners, who certainly were men of great information and integrity, great ornaments in their respective walks through life, and whose names I feel proud in recording as subscribers to this volume ; and my opponents, I am sorry to observe, were, generally speaking, ignorant and superficial. I must also, with truth remark, (for it was too obvious), that those who wanted information most were the very persons who desired it least, and seemed resolved to remain as they were, without any improvement. And although I may not accomplish this arduous work to the complete satisfaction of my respected and intelli-

Plan of House Expences.

gent patrons; yet, I am certain, to meet from them more indulgence and greater allowance than from those who are incompetent to correct or improve this treatise. I will therefore add no more on this part of my subject, hoping that I have simplified my plan as to House Expences, and have not attempted the matter without elucidating, in some degree, what appears to be of great importance to all classes of trades, and which, of course, deserves a place in a work designed to be useful and instructive to those for whom it is intended.

REGULATIONS

12



REGULATIONS
OF
WAITERS AND ATTENDANTS.

—00—

IN VINTNER'S houses, though there is generally a Master and Mistress, yet, exclusive of servants for domestic purposes, they must, if they do any share of business, employ assistants to attend their customers. It is not the rule in Ireland to pay when a person calls for liquor until he drinks it, though in England it is the case, which is very much to the comfort of the English Vintner, preventing disputes which often occur in settling reckonings: therefore those assistants generally called waiters or drawers, require to be closely inspected with regard to the money they receive;

Regulations of Waiters, &c.

Some persons I have known who draw off a great quantity of porter and other liquors in their houses; and must have of course many waiters, adopt a very good plan, namely by giving each a certain sum every morning; and accordingly if any drink is called for, the Waiters pay for it at the bar, which they are repaid by the customer when settling; by this mode the Waiters have only to pay in when closing the day's account, the money they have received in the morning. This plan, I must confess, is a very good one; but where such a plan is not adopted, the persons who have charge of the liquors in the bar should be particular in putting down whatever they give; to what room, seat or place according to the different names they give the respective places for the accommodation of the customers, and see that such company is paid for by their waiters. I think where there are many waiters to put down the name of such waiter to the

Regulations of Waiters, &c.

number, or seat, or room, where the customer or customers are, and make them settle for such on the company leaving it, might be easily done, as I observe in many public houses small boards to each seat where the reckoning is chalked down by the waiter,—now if corresponding boards were arranged in the Vintner's bar he might easily regulate with regard to whatever liquor left his bar. But this is not all that is required—some waiters are very unhandy, by which the Vintner is much annoyed, and company awkwardly served; other waiters are very slovenly and dirty in their appearance, and certainly it is not so pleasing to receive liquor or any other other article from their hands; other waiters are very surly, disagreeable, and unaccommodating—often remarking on the customer, and believe me a customer does not seem satisfied with remarks, he expects civil treatment and is entitled to it, if he behave with propriety. May I be permitted to

Regulations of Waiters, &c.

give some friendly advice to a Vintner, it is offered as it strikes me, and cannot offend—it is simple and easily complied with, and I may add, almost certain if followed, to render him service. To come to the point, I conceive the Vintner should be very particular as to his waiters; I know he often complains of the sauciness of such; they are at first taken into the Vintner's house, perhaps in distress, but with a fair character; for some time they are extremely civil, attentive, and obliging, until they gather some little money; they then forget their former poverty, become insolent and are parted with; the master through mistaken lenity, gives them a character they do not deserve, and of course this obtains him a new situation, until the same fault procures a dismissal there. Now, I would advise a Vintner when taking a waiter to inform him at his engagement that he should be very circumspect, acquaint him with what he had to do, in fact to

shew him in every particular the situation he was to fill, and be most positive in solemnly assuring him that if through negligence, staying out when sent of messages, betraying any of his master's secrets, or the smallest act of dishonesty, he would be parted with, and that in his discharge, or any reference made to him, the reasons would be particularly stated that he was parted with. I am confident were masters uniformly to make it a rule not to deviate from this plan, that waiters would be more civil, more attentive, act with greater caution, and of course render their masters more satisfaction, and there would, I may add, be rarer instances of dishonesty.

And now as to how Customers should be treated, I think it naturally follows, that by observing what I have remarked with regard to waiters, there would be every probability of their being well attended; as to their being well treated,

Regulations of Waiters, &c.

that must depend upon the Proprietor of the house. In every business as well as the public business, the better the customer is treated the more will they frequent where they receive such treatment; in other business a person does not sustain so much injury from bad treatment, or I should rather say from bad bargain or bad value, and the reason is obvious, what is so valuable as health? and what can possibly impare it so much as the use of bad liquors? therefore it is my earnest entreaty to the keepers of public houses, never, for any kind of profit, to sell pernicious and adulterated liquors. I have often been told by persons in public business, that their neighbours, dealing in the same distillery and paying the same price with them for their liquors, yet would sell such at $\frac{1}{2}$ d. per naggin, &c. or cheaper than they could afford to do, and wondered how it could be done; my reply was—certainly that the person who so undersold must either not intend to

pay for them, or mixed some pernicious ingredient with them. This kind of conduct in a Vintner or Spirit Dealer, deserves the marked disapprobation of every fair man, and I may truly say, it is not treating the customers well, but the reverse; I think it is the greatest robbery—a theft on the constitution—the deluded victim thinking he is taking a cordial, but in reality he is drinking a slow but certain poison; to remedy this, I would caution every person who frequents public houses, to shun where cheap liquor is sold; and I would recommend the Vintner to keep up a fair honest price on all his liquors, such as will enable him to pay the brewer and distiller, and leave him what is called a fair profit, a profit he can live by, and not be discouraged, though he may see his unscrupulous and dishonest neighbour thrive in the world, on profits obtained by the sacrifice of principal and honour; but strictly adhere to the golden and unerring rule of “doing as

Regulations of Waiters, &c.

he would be done by;" always keeping liquors of the best description in the variety of kinds which he must be assorted with. By adopting this mode I am certain a set of good honest customers will attach themselves to his house, and recommend others to deal with him; and in the latter end by pursuing this plan, he will acquire more property than the venders of cheap liquors.

Charles B. ...

WHY

WHY SO MANY DECLINE IN BUSINESS,

*And where the blame of miscarriage
is to be imputed.*

—00—

It is melancholy to observe, but yet it by no means weakens the truth of the observation—that multitudes of persons embark in business, and few, comparatively few, succeed. It would be my earnest wish to lessen the number of the unfortunate, and sure I am, that taking into consideration the contents of this volume from its commencement to the latter end, there is nothing contained in its pages to furnish an increase, but rather, I should hope a diminution (agreeable to the wish of the writer) of those who might

Why so many decline i. business,

otherwise not succeed in business. I have endeavoured to collect as much useful information as I could obtain with regard to every matter connected with the business of a Vintner, and is it not natural to suppose that many persons do not succeed through ignorance; give them for instance the greatest integrity, assiduity, and even a good capital, if they know not what they are doing, how can they succeed? Is not then, I will ask every man, to such a person, a Treatise like the present of use. The man who has been a long time in business, and perhaps is adding after all his experience year by year, to his stock of information, is not, I presume, so self-sufficient as to think he cannot obtain further information, as such he will find (I may hope,) many things in this Treatise, that he did not know before, and as such will appreciate its value, and even the persons who told me that they wanted no information,

Why so many decline in business,

implying by a general sweeping clause, that they knew every thing relative to their business, I trust if they would peruse this work, will be candid enough to acknowledge their mistake. If giving the most approved system concerning the treatment of wines, making cordials, usquebagh, liquors, &c. and all the information concerning Acts of Parliament, which they will find in the continuation of this work, connected with the preceding part, be essential to those who devote their time to public business, they will be satisfied at my attempt (to call it by no better name) to arrange them for their instruction. I cannot be vain enough to imagine that I can alter the determined disposition of many, and the irresistible inclination they have to pursue their own plans.—In vain would I tell such persons of the improvements making in the arts and sciences, in manufactures and commerce every day, though apparent ~~all~~ this enlightened age, yet I would

And where the blame is to be imputed,

not endeavour to catch their attention by such assertions, what therefore I cannot attempt with any probability of success, I must leave unfinished, but I cannot help observing that the plans I have laid down seem to me very necessary for such as would make their business profitable. Most persons who do not succeed in business principally fail for want of method, they lay down no principle and act by no settled rule. The man who would thrive at public business, should possess industry, sobriety and honesty, a naturally civil and obliging disposition, and enough of good plain common sense to see that he is not imposed on, either by his customers, waiters, or those with whom he deals. Wherever a contrary disposition to what I have quoted unhappily prevails—you may put down the person governed by such a disposition a ruined man; an inattentive Publican, a sottish Landlord, or an uncivil or disobliging one, rarely if ever succeeds.

Why so many decline in business,

—The Landlord's business is to see that his customers are comfortable and served with what they want ; but I may ask, how can he do this when he is intoxicated ? Again I may ask, how is it possible for a Publican to succeed in business, who puts himself into a situation to affront his customers who spends a large proportion of their daily profits on himself?—who wastes and damages to the amount, perhaps, of half what he drinks, and who gives his servants an opportunity of doing the same.

But I will add no more on this head --I hope I have satisfied the attentive reader with the truth of my remarks, which I have, perhaps, offered with too much candour, but of which I think there is an absolute necessity on the part of the industrious and well-meaning Vintner to comply with, as he hopes to succeed in his pursuits.

EXTRACTS

**EXTRACTS FROM ACTS OF
PARLIAMENT.**

47th Geo. III. Sect. 2, Cap. 12.—Entitled an Act to make further regulations, with respect to Licences, for the sale of Spirituous and other liquors by retail in Ireland.

25th July, 1807.

46th of Geo. III. Cap. 70. Repealed.

2d. Section.—And be it further enacted, that an act made in the 45th year of his present Majesty, entitled an act for regulating licences, for the sale of spirituous liquors, wine, beer, ale, and cider, by retail, and for discouraging the immoderate use of spiritu-

Extracts from Acts of Parliament.

ous liquors in Ireland, and all clauses, provisions, and regulations therein contained (except so far as the same are altered by this act) shall extend and be construed to extend to all licences, for the sale, by retail, of spirituous liquors, wine, beer, porter, or ale, cider or perry, metheglin or mead, which shall be granted at any time after the passing of this act; and to all persons who shall, at any time after the passing of this act; sell by retail, any spirituous liquors, wine, beer, porter, or ale, cider or perry, metheglin or mead, or either of them, as fully and effectually, to all intents, constructions, and purposes, as if porter, perry, metheglin or mead, had been mentioned, and included in the said recited act of the 45th year aforesaid.

3d Section.—Every person or persons, who shall by himself, herself, or themselves, or by any person employed by them or acting for their benefit,

Extracts from Acts of Parliament.

either within his or her house, out-house or building, or within any hut, tent, or other place whatever, or to be consumed elsewhere, sell Spirituous liquors in less quantity at one time, than two gallons mixed or unmixed with water, sugar, or other ingredients, or beer, ale, or porter, or cider, or perry, or metheglin, or mead, in less quantities than a quarter of a barrel, or wine in less quantities than one gallon (sellers of bottled beer, ale, or porter, or of bottled cider, perry, metheglin or mead, excepted, who shall send the same abroad and not sell any to be consumed in their own houses) shall be deemed to be retailers, and to sell the same by retail, within the meaning of the said recited act of the 45th year of King George the Third, and of this present act, and shall be subject and liable to all the regulations in the said act contained; and if not duly licensed shall be subjected to all the penalties and disabilities enacted against persons

selling spirituous liquors, &c. &c., by retail without licence.

4th Section.—Penalties of 45th of Geo. III. to extend only to buyers of less quantity than two gallons.

5th Section.—All licences for retailing spirits, &c. shall be issued by stamp distributors.

Form of Certificate.

I, A. B. Clerk of the Peace of
do certify that I have filed
the security entered into by C. D. and
E. F. according to law, and that he,
(she or they) is or are duly entitled to
receive a license for selling spiritu-
ous liquors, wine, beer, ale, or porter,
cider, or perry, metheglin or mead, by
retail at _____ in the Parish
of _____ (or if extra Parochial
in the Township of _____) in
this County (County of a Town or City
or District of the Metropolis as the case
may be) until the 29th day of Septem-

Extracts from Acts of Parliament.

ber, One Thousand Eight Hundred and
(mentioning the year)—Dated this
day of One Thousand
Eight hundred and

A. B. Clerk of the Peace.

And in every Certificate which shall be given by a Clerk of the Peace within the district of the metropolis of Dublin—the following words shall be added, immediately before the date thereof, viz. “And that the superintendant magistrate has certified that the said C. D. (or C. D. and E. F.) is or are a proper person (or persons) to be so licenced.”

6th Section—On production of such Certificate, the Stamp Distributer shall grant licence.

7th Section—Licence to bear date when issued: penalty on such persons as are authorised to grant licence, who shall grant the same contrary to law £100, and to be incapable of holding any office under the Commissioners of

Extracts from Acts of Parliament.

Stamp duties, or under any Commissioner for collecting or managing any other part of his Majesty's revenue.

9th Section—Clerks of the Peace, entitled to 2s. 6d. british currency, for granting certificate, and subject to the same penalties for granting a certificate contrary to law, as if it had been a licence. Clerks of the Peace to transmit an accurate list of all certificates issued by them to the Excise and Stamp offices in Dublin, the dates of such certificates, the names of the persons to whom given, and the places mentioned for the sale of such liquors, in like manner as to penalties as are contained in the act respecting the transmitting of licences.

10th Section—Licences to sell spirituous or other liquors by retail at any fair in Ireland, shall be paid to some distributor of stamps, or persons appointed by commissioners of stamp du-

ties in the county where such fair is held, and not to any collector of excise; and such distributor shall certify such payment upon the foot or back of such licence, and is authorised to receive 2s. 6d. british currency for the same.

11th Section,—Stamp Distributers shall make monthly returns of licences granted by them to excise and stamp offices, and the sums of money received—in respect of licences by Magistrates within three days after the first day of every month, or within ten days after such notice,—forfeiture for neglect 20% british currency.

12th Section—45th George 3d, Cap. 50, Sect. 13, requiring attendance of Stamp distributors, at Sessions, &c. repealed.

Allowances to Distributers granting licences 2s. 6d. british currency, if the stamp on such licence does not exceed £11.; like currency in lieu of all other

charges which such Distributer, or other person might claim for sale of stamps on such licence.

13th Section—Penalty on Distributer, &c. taking other fees than are allowed by law, £100 british currency.

14th Section—Grocers not liable by this act to be Victuallers, Inn-keepers, or Tavern-keepers, but shall not retail less than two reputed quarts of spirits, nor any liquor to be consumed in their houses, under a forfeiture of £10 British. Vintners or Victuallers liable by this act, to be constantly provided with strong beer, ale or porter, and victuals of good and second quality for sale, and to supply all travellers who shall require it, with strong beer, ale or porter, and victuals at a reasonable price.— See 45th of Geo. the 3d, c. 50. § 9.

15th Section—Heirs of licenced persons to have the benefit of licences, as well as executors, under the 45th of Geo. the 3d. c. 50. § 23.

Extracts from Acts of Parliament.

16th Section—No person in Ireland shall sell any spirituous liquors by retail, between the hours of twelve of the clock on Saturday night, and twelve of the clock on Sunday night, nor shall sell by retail any wine, beer, ale or porter, cider or perry, metheglin or mead, before two of the clock in the afternoon, on a Sunday, (except to travellers,) penalty for not observing this act, for every offence Five Pounds, to be paid one moiety to the use of the prosecutor, and the other moiety to the church-wardens of the parish in which the offence shall be committed, for the use of the poor of such parish.

17th Section—Justices of the peace, constables, commissioners of excise and stamps & their officers, may enter houses and require to see licences for retailing, and seize liquors, and such liquors and vessels containing same, may be proceeded against, and condemned in

H.

like manner as goods and chattels seized and forfeited under any act relating to the revenue of excise in Ireland.

18th Section—Overseers of public houses may be elected in every parish twice in every year, by the parishioners in vestry assembled, with the same power as any constables or peace officers, and every person not admitting such overseers shall be subject to the same penalties as persons not admitting any magistrate or constable; and in case any persons are found by such overseer, not being inmates of such houses, between the hours of 12 at night and 7 in the morning, on any day of the week except Sunday, or at any time whatever on a Sunday—any such overseer may proceed to remove such persons in such manner as any magistrate or constable is by the said recited act empowered to do, provided that no person dealing in spirituous liquors shall vote at any such vestry, or be appointed an overseer.

19th Section—Orders for licences by the Lord Mayor and certificate of the superintendent magistrate of Dublin, shall be entered into books, to be kept by the clerks of the peace; such book shall be open at all times for the inspection of any magistrate, and of the commissioners of inland excise and taxes, and their officers, and the commissioners for managing his Majesty's stamp duties and their officers, without fee or reward, —and the superintendent magistrate in the city of Dublin shall likewise enter in a book to be kept by him for the purpose, every certificate which he shall give, stating that the person therein named, is a proper person to be licenced; and such book shall be open at all times for the inspection of any magistrate and of the said several commissioners and their officers respectively, —and such superintendent magistrate shall within two days after he shall give any such certificate deliver an abstract thereof to the said commissioners

Extracts from Acts of Parliament.

of inland excise and taxes, and to the said commissioners of stamps respectively.

20th Section—All penalties under this act, and under the 45th of Geo. III. shall be paid in british currency; and every penalty and forfeiture under the said recited acts not exceeding the sum of twenty pounds british currency, may be recovered before any one Justice of the Peace in Ireland, within his jurisdiction, in manner directed by the said recited act; and all penalties and forfeitures under the said recited act or this act, exceeding the sum of twenty pounds, may be recovered by action of debt, bill, plaint, or information, in any court of record in Ireland, in manner directed by said recited act; and all spirituous liquors, and all goods or chattels seized and forfeited under the said recited act or this act, shall and may be proceeded against, and condemned in like manner as goods and

chattels seized and forfeited under any act or acts relating to the revenue of excise in Ireland.

Extract from the Mutiny Act of the Year 1824, important to Magistrates and Innkeepers.

Section 58—And be it further enacted, that all horses of officers and men belonging to his Majesty's horse, dragoons, artillery or commissariat, and also all bat & baggage horses belonging to any of his Majesty's other forces, and also the horses belonging to staff and field officers in his Majesty's forces when upon actual service, not exceeding for each officer the number for which forage is or shall be allowed by his Majesty's regulations, shall and may be quartered and billeted, in Ireland, in the inns, livery stables, ale houses and victualling houses, and other houses in which officers and soldiers are by this act allowed to be quartered and billeted, and that they shall be received and furnished by the

owners or occupiers of such inns, livery stables, ale houses, victualling houses and other houses in which they are so allowed to be quartered and billeted, with stables, and also with hay and straw for such horses, at the rate of eighteen pounds of hay and six pounds of straw for each horse per night; in cases in which hay and straw shall not be supplied by contract for such horses, such owners and occupiers being paid for the same the several rates that are or shall be established by the Lord Lieutenant or other sufficient authority from time to time, the same to be regulated by the average rate of contracts for forage in Ireland.

59th Section.—And whereas Innkeepers or others on whom such horses as before recited may have been billeted, have heretofore received an allowance of four pence per week for each such horse, for the use of the stable when the forage has been furnished by

contract,—Be it enacted that from and after the passing of this act, the said allowance of four pence per week shall continue to be paid only during the time when such horses shall be provided with hay and straw by contract, and not by such Innkeepers or other occupiers, or owners as aforesaid.

60th Section—Provided always and be it further enacted that when any of his Majesty's horse or dragoons, or any other horses as aforesaid shall be quartered and billeted upon the owner or owners, occupier or occupiers of any ale-house, victualling-house, or other house in which officers or soldiers may be quartered by virtue of this act, who have no stables, then and in such case, and upon complaint made by the person or persons having no stables, to two or more Justices of the peace of the division, city, or liberty where such horses or dragoons, or other horses shall be so quartered and billeted; and upon his or

Extracts from Acts of Parliament.

their making such allowance in lieu of his or their quartering; such horse, or dragoons, or other horses as such justices shall think reasonable, it shall and may be lawful for such justices to order the men and their horses, or such horses only, as the case may be, to be removed to, and quartered upon, some other person or persons, who by this act are liable to have officers and soldiers quartered and billeted upon them who have stables, and to order and settle a proper allowance to be made by the person or persons having no stables, in lieu of his or their quartering such horse or dragoons, or other horses so to be removed as aforesaid, and also to order and direct that such allowance shall be paid by the person or persons from whom such men or horses shall be removed to, or amongst the person or persons to whom such men and horses shall be so removed as aforesaid, or to be applied in furnishing of quarters for the reception of such men and horses

as the case may require, and as such justice shall think fit.

64th Section—Penalty on Constables, &c. refusing to quarter, or taking money to excuse any person from quartering, and on persons refusing to quarter soldiers and horses.—Page 95.

In case any person liable by this act to have any officer or soldier billeted or quartered on him or her, shall neglect or refuse to furnish good and sufficient stables, together with good and sufficient hay and straw, for each horse so quartered or billeted on him or her as aforesaid, at the rate that is or shall be established by any act or acts of Parliament in force in that respect, and shall be thereof convicted before one or more justice or justices of the peace of the county, city or liberty within which such offence shall be committed, either by his or her own confession, or by the oath of any one or more creditable witness or

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witnesses, (which oath such justice or justices are hereby empowered to administer;) every high constable, constable, beadle or other officer, or person so offending, shall forfeit for every such offence the sum of £5. or any sum of money not exceeding £5, nor less than 40s. (as the justice or justices before whom the matter shall be heard shall, in his or their discretion think fit), to be levied by distress and sale of the goods of the person so offending, by warrant, under the hands and seals of such justice or justices before whom such offender shall be convicted, or of one or more of them; to be directed to any other constable, within the county, or city, or liberty, or to any of the overseers of the poor of the parish where the offender shall dwell, which said sum of £5. or the said sum not exceeding £5, nor less than 40s. when levied, shall be applied in the first place, in making such satisfaction to any soldier for the expence he may have

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been put to, by reason of his not being billeted or quartered as aforesaid, as such justice or justices shall order and direct, and the remainder shall be paid to the overseers of the poor of the parish if in England, and to the church-wardens of the parish if in Ireland, wherein the offence shall be committed, or to some one of them, for the use of the poor of the said parish.

Memorandum for the Deputy Commissary General.

The Lord Lieutenant has been pleased to approve of the sum of 12d being paid to inn-keepers and others having horses billeted on them, for each horse, per night, until further orders.

By Order,

(Signed,)

J. FINCH.

Royal Hospital, May 25, 1824.

Extracts from Acts of Parliament.

*Further particulars concerning granting
Licences and relating to Publicans,
taken from various Acts of
Parliament.*

No Licence shall be granted to any person not licenced the year preceding (except in cities or towns corporate,) unless he produce a certificate under the hands of the Minister and the major part of the church-wardens and overseers, or else of three or four respectable and substantial householders of the place, setting forth that such person is of good fame and sober life and conversation, and it shall be mentioned in such licence that the certificate was produced, otherwise the licence shall be void.

By the 26th Geo. 2d, chap. 13.—No justice of the peace, being a common brewer of ale or beer, inn-keeper or distiller, or a seller of, or dealer in ale or spirituous liquors or interested in any of the said trades, or being a victu-

Extracts from Acts of Parliament.

aller or maltster, shall be capable or have any power to grant licences for selling beer, ale or any other liquors but the same, shall be void,

No person shall retail any distilled spirituous liquors, or strong waters without a license from the officers of excise taken out ten days before he shall begin, and such persons shall be first licenced to sell ale or spirituous liquors by two justices of the peace,

Recognizance and forfeiture thereof.

ON granting licenses for keeping any common ale-house, or tippling-house, the person licensed shall enter into a recognizance in ten pounds, with two sureties in five pounds each, or one surety in ten pounds, as well against the using of unlawful games, as also for the using and maintenance of good order and rule to be had and used within the same, as by their discretion shall be thought necessary and con-

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venient ; and if such person shall be hindered through sickness or infirmity or any other reasonable cause, to be allowed by the justices to attend in person, they may grant the licence on two sureties entering in such recognizance in ten pounds each.

The said recognizance with the condition thereof, fairly written or printed, shall forthwith, or at the next session at farthest, be sent or returned to the clerk of the peace under the hands of the justices, to be by him entered or filed among the records, and the clerk of the peace shall keep a register or calendar of all such recognizances, and shall deliver to the justices at the meeting for granting licences, a true copy of such register or calendar.

By the 26th Geo. 2d cap. 31.—Any justice on complaint or information that such licensed person hath committed any fact, whereby in the judgment of

such justice the recognizance may be forfeited or the condition broken, may by summons under hand and seal, require such person to appear at the next general or quarter sessions, then and there to answer the matter of such complaint or information, and also may bind the complainant, or any other person, in recognizance to appear and give evidence; and the sessions may direct the jury which shall there attend for the trial of traversers, or some other jury of twelve honest and substantial men, to be then and there impannelled by the sheriff, without fee, to enquire thereof. And if the jury find that such person hath done any act whereby the recognizance is broken, such act being specified in such complaint or information the court may adjudge him guilty, and thereupon the court shall order the recognizance to be estreated into the Exchequer, to be levied to his Majesty's use, and the said person shall be disabled to sell any ale, beer cider,

perry or spirituous liquors for three years ; and any licence granted to him for such term shall be void, provided that the justices at the request of the prosecutor, or of the party complained of, or of either of his sureties may adjourn the trial to the then next sessions.

And if any person shall be disabled by conviction, to sell ale, beer, cider or perry, he shall by the same conviction be disabled to sell any spirituous liquors, any licence before obtained for that purpose notwithstanding. And every licence granted to him for selling ale, beer, cider, perry or spirituous liquors shall be void, and if he shall sell during such disability, he shall be punished as for selling without licence, and a certificate from the clerk of the peace (which he shall grant without fee,) of such conviction shall be legal evidence.

Offences of Brewers.

No common Brewer or retailer of beer, or ale, shall use in the brewing or working thereof, molasses, coarse sugar, honey, or composition, or extract of sugar, on pain of forfeiting the liquor, and also £100, half to the King, and half to him that will sue in six months.

And by the 10th and 11th of William, chap. 21, § 34—If any common brewer or retailer of beer or ale, shall use any molasses, coarse sugar, honey or composition, or extract of sugar, in the brewing, making or working of any ale or beer; or if any common brewer shall receive into his custody any quantity of the said materials exceeding ten pounds, he shall forfeit one hundred pounds, to be recovered and mitigated as by the law of excise, and the servant or others assisting therein shall forfeit £20 in like manner, and in default of payment shall be imprisoned three months.

Extracts from Acts of Parliament.

And by 9th of Anne, cap. 12—No common brewer, innkeeper, or victualer shall use any broom, wormwood, or any other bitter ingredient (to serve instead of hops) in any beer or ale for sale (except infusing the same after it is brewed and tunned, to make broom or wormwood, beer or ale,) on pain of twenty pounds, half to the King and half to the prosecutor—to be levied as by the laws of excise.

And by 12th Anne, stat. 1, cap. 2—No common brewer or retailer of beer or ale shall use any sugar, honey, foreign grains, guinea pepper, essentia bina, coculus india, or any unwholesome ingredient in the brewing of ale or beer, or mix any of them therewith, on pain of twenty pounds, to be recovered and mitigated as by the laws of excise—half to the King and half to him that shall sue.

Concerning

Concerning the measures of ale or beer.

By 11th and 12th William, cap. 15—
It is enacted that all innkeepers, ale-house keepers, sutlers, victuallers, and other retailers of ale or beer; and every person keeping any public house, and retailing or selling ale or beer, shall retail or sell the same in and from their houses, by a full ale quart or ale pint according to the standard of the exchequer, in a vessel made of wood, earth, glass, horn, leather, pewter, or of some other good and wholesome metal, made and sized to the standard, and signed, stamped or marked, to be of the contents of the said ale quart or ale pint, made from the said standard, which shall be kept for that purpose, and shall not retail and utter any ale or beer in any other vessel not signed and marked, on pain of forfeiting not above forty shillings nor under ten shillings, for every offence,—half to the poor and half to him that shall prosecute or sue for the same, to be recovered before

one justice by the oath of one witness, and to be levied by warrant of distress, rendering the overplus, deducting thereout the reasonable charges: the prosecution to be within forty days. But it is not necessary that beer or ale sold to be drank out of the house, be carried away in standard measures; but it is sufficient if it be measured out by the standard.

Inn-keepers, Publicans, and others suffering tippling.

By the 1st of James, cap. 9—If any innkeeper, victualler, or alehouse keeper, or tavern keeper, keeping an inn or victualling house, shall suffer any person inhabiting in any city, town corporate, market town, village, or hamlet, where such inn, tippling house, or ale house, shall be, to continue drinking therein, except such as shall be invited by any traveller, and shall accompany him only during his necessary abode there, and except labouring and handi-

Extracts from Acts of Parliament.

craft men, in cities, towns corporate, and market towns, upon the usual working days, for one hour at dinner time, to take their diet in an ale house; and except labourers and workmen, which for the following of their work by the day or by the great, in any city, town corporate, market town, or village, shall for the time of their said continuing to work there, sojourn, lodge, or victual, in any inn, ale house, or other victualing house, and except for urgent and necessary occasions, to be allowed by two justices, he shall on conviction thereof before the mayor or justice of the peace, on view, or confession, or oath of one witness, forfeit ten shillings to the poor. And if any alehouse keeper shall suffer any person inhabiting in any city, town corporate, market town, village, or hamlet, where such inn, tipping house, or ale house, shall be, to continue drinking or tipping there, as aforesaid, he shall be disabled for the space of three years to keep any such

Extracts from Acts of Parliament.

ale-house. And if any ale-house keeper shall be convicted of being drunk, he shall, besides incurring the usual penalties against drunkenness, be utterly disabled to keep any such ale-house, for the space of three years next ensuing the conviction.

Detaining Goods for the Reckoning.

AN inn-keeper may detain the person of the guest who eats, or of the horse which eats till payment, and this he may do without any agreement for that purpose; for men who get their livelihood by the entertainment of others, cannot annex such disobliging condition, that they shall retain the party's property in case of nonpayment, nor make such disadvantageous and imprudent a supposition that they should not be paid, and therefore the law annexes such a condition without the express agreement of the parties. But a horse committed to an inn-keeper may be detained only for his own meat,

Extracts from Acts of Parliament.

and not for the meat of the guest, or of any other horse, for the chattels in such case are only in the custody of the law for the debt that arises from the thing itself, and not for any other debt due, from the same party, for the law is open to all such debts, and doth not admit private persons to take reprisals. Also if an innkeeper, alehouse keeper, victualler or sutler, in giving any account or reckoning in writing or otherwise, shall refuse or deny to give in the particular number of pints or quarts, or shall sell in measures unmarked, it shall not be lawful for him, for default of payment of such reckoning, to detain any goods or other things belonging to the person or persons from whom such reckoning shall be due;—but he shall be left to his action at law for the same, any usage or custom to the contrary notwithstanding. In like manner if the inn-keeper gives credit to the party for that time, and lets him go without payment, then he hath waved

the benefit of the custom and must rely on his other agreement.

An inn-keeper that detains a horse for his meat cannot use him, because he detains him as in custody of the law, and in consequence the detention must be in the nature of a distress, which cannot be used by the distrainer, —but by the customs of London and Exeter if a man commit a horse to an inn-keeper, and he eats out his price, the inn-keeper may take him as his own, upon the reasonable appraisement of four of his neighbours, which was it seems a custom arising from the abundance of traffic with strangers, that could not be known, to charge them with the action, but the inn-keeper had no power to sell the horse by the general custom of the realm.

Goods of a Guest stolen out of an Inn.

By the law of the realm the inn-keeper shall answer for those things

Extracts from Acts of Parliament.

that are stolen, within the inn, though not delivered to him to keep, and though he was not acquainted, that the guests brought the goods to the inn, for it shall be intended to be through his negligence, or occasioned by the fault of his servants, or himself; so if he puts a horse to pasture, without the direction of the guest, and the horse is stolen, he must make satisfaction, otherwise if with his direction. In like manner, if an inn-keeper bids his guest to take the key of his chamber and lock his door, and tells him that he will not take charge of the goods; yet if they are stolen he shall be answerable, because he is charged by the law with all things which come to his inn. Lord Chief Justice Holt (unquestionably a great authority) doubted whether a man is a guest by setting his horse up at an inn, though he never went into the inn himself; but the other three Justices held, that such a person is as much a guest by leaving his horse as

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Extracts from Acts of Parliament.

if he staid himself, and it was so ruled by the court, because the horse must be fed, by which the inn-keeper had gain; otherwise if he had left a trunk or dead thing. So if a man comes to an inn with a hamper, in which he has certain goods, and departs, leaving it with the host, and two days after comes again, whereas in the time of his absence it was stolen, he shall not have an action against his host, because he was not a guest at the time of stealing, and the host had no benefit by the keeping thereof, and therefore shall not be chargeable with the loss thereof, in his absence—otherwise if storage was to be paid for their safe keeping, in which case the amount being tendered chargeable by agreement or rate established by the usage of the inn, for in that case the host becomes accountable, although the owner be not a guest at the time of stealing.

If an attorney hire a chamber in an

inn, for a whole term—the host is not chargeable with any robbery committed therein, because the party is as it were a lessee.

If one comes to an inn and makes a previous contract, for lodging, for a set time, and doth not eat and drink there, he is no guest but a lodger, and so not under the inn-keeper's protection; but if he eats and drinks and pays for his diet there, it is otherwise.

Soldiers billeted are guests.

Guests Stealing Goods.

A guest in a common inn arising in the night time, and carrying goods out of his chamber, into another room, and from thence to the stable, intending to ride away with them, is guilty of a felony, within the meaning of the statute, although there was no trespass in taking of them.

HOW

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HOW TO DEAL IN WINES,

SO AS

To give Satisfaction to the Customer.

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THERE is not an article vended, by a Vintner, Publican, or Tavern keeper, in which he should be more particular, than in the choice of his Wines. In the majority of public houses, I am sorry to say, there can hardly be met with any drinkable, and even in taverns and inns, the same remark will in most cases hold good. It should, I think, require very little occasion for argument, to shew the dealers in this article, the impolicy of having bad wines in their houses, even though they should in some cases, from the ignorance of their

How to deal in Wines.

customer; pass it off; the imposition will not increase his trade, nor are profits obtained in such a manner ever so productive, as what are obtained by fair dealing, hence the necessity of great caution how to deal in this article; and in the first instance every care should be taken by the proprietors of these several establishments to have their wines pure and free from adulteration. Many, indeed who have been for years in the wine business exclusively, have often been deceived by the ingenuity of wine coopers, and the avaricious propensity of the wholesale merchant, to get more profit on the article than by giving his wines to his customers in a pure state would allow, imagining to swell his profits by imposing on those who were to bottle them, or otherwise dispose of them to their customers, a practice though too prevalent, yet it must be acknowledged deserves the marked disapprobation of all those who would make the trade respectable, I

How to deal in Wines.

therefore hope it will be considered an useful part of this work to give some general directions concerning wines, as to their choice; in the first instance concerning their flavour, and to give some more particular observations in continuation on the same subject:—

Wines differ very much both in the colour and flavour, but it must be acknowledged that there are some sort of qualities which are peculiar to all wines, and accordingly, as they possess them in the highest degree by so much they are esteemed.

The goodness of wine consists in its being neat, (that is pure and unadulterated) dry, fine, bright, and brisk, without any taste of the soil or cask, of a clear steady colour, having strength without being heady, a body without being sour, and keeping without growing hard or pricked. Port wine, seems to be a wine of most general use, and

How to deal in Wines.

when it attains sufficient age, to get mellow in the cask, I think not inferior to the best wines of France ; and with regard to strengthening the constitution, I think if moderately drank, superior. But I regret to state, that from the general consumption of this wine, most uncommon pains have been taken, both as to imitating its flavour and endeavouring to supply the weakness often occasioned ; indeed I may almost add always, by adulteration : for this purpose an artificial strength is resorted to, by mixing a neutral and pernicious spirit with it, instead of French or Spanish brandy, the former of which however is the best, without which the product of the grape could not, when first made into wine, be preserved for use in cask. To such a fearful extent has this system of adulteration attained, that to guard against imposition, I would advise all who deal in this article, in quantity, and do not import, to get it from the quays before it is lodged in the mer-

How to deal in Wines.

chant's store. This may be attended with expense in the first instance, and perhaps, Wines said to be of the same description, may be purchased at the vaults of the merchant cheaper and in a more accommodating manner as to payment; but satisfied I am in my mind, that buying on the quays, from the port direct, is the safest and best way.

To those who do not buy in quantity that is by the Pipe or Hhd.; the only mode I can possibly recommend, is to deal with merchants of character, who, was I in the trade, should have a decided preference as to my dealings; to the many whose specious addresses on the cheapness of their wines, so often meet the eye in the public prints, for it is too plain that the merchant who offers terms cheaper for his wines, or any other article of merchandize, than such can be imported for, and leave him a reasonable profit, is at best to be consi-

How to deal in Wines.

dered a fraudulent dealer, and therefore a person in whom it is unsafe to place confidence.

Wines will not keep on draught unless where there is a quick consumption for them; in such cases where the wine is good it will taste as pleasant and mellow as in bottle. Port Wine improves much in bottle for three or four years, it then begins to lose its colour, and instead of that beautiful appearance which it had if bottled in a good state, becomes tawney, and the quality begins to decline. The manner generally used in fining Port Wine is, with the whites of eggs beat up and whisked together with a small quantity of wine; the whites of about eight or ten eggs will fine a pipe of wine, in a few days if the wine be in a good state. Try your wine before you attempt to bottle it, by drawing some in a clean wine glass, but always try it with a candle, as day light will deceive you.

How to deal in Wines.

It is almost unnecessary to mention that wines bottled not perfectly bright, having the lees floating through them will never improve in bottle. As I before remarked, try if it is perfectly bright, with a candle—if you cannot see the snuff of the candle distinctly through the glass and no small particles floating through the wine, it is not fit to bottle. Some wines may be more difficult to fine than others and consequently take longer to come round, therefore it should be let remain in your vault or store until perfectly bright, and if possible avoid fining a second time, as too much fining impoverishes and injures the wine; when you throw your fining into the hung-hole, use your forcing rod, which is generally made of iron tolerably long, so as to reach to the bottom of the largest cask, and a few rows of bristles each side, put through the end of it. There is a place for you to hold fast at the top, and by working your fining thro'

How to deal in Wines.

with this instrument until you produce a great froth, it will soon begin its operation as to fining. When you bung up your cask let it be placed on a firm stillion so as not to shake in any manner.

The general fining for white wines is, to take an ounce of isinglass, beat it into thin threads with a hammer, and dissolve it by boiling it in a pint of water. This when cold becomes a thick jelly, whisk it up with some of the wine until it produces a froth; then use the forcing rod as before directed; bung it down tight and the wine will be fit for bottle in a few days. Be most particular in seeing that your white wine is perfectly bright before bottling, as from the nature of its colour a mistake in this circumstance is far more injurious than to red wine. The same circumspection being necessary with regard to choosing your white wines as I have recommended in the preceding

part ; with regard to Red Wines, I would think it prudent to follow.

White Wines can be more easily adulterated than red wines, particularly on account of their colour, and finding several liquors that will incorporate with them without being so easily detected as with red wines ; cider and perry, and a liquid extracted from raisins have been mixed with them to the serious injury of the wine, and so nicely managed that they have been fined down and prepared for bottle. I knew an instance of an effect produced by the bottling such adulterated wine which caused the loss of an entire cask : the mixture produced fermentation in the bottles ; the liquors became cloudy, got up and burst the bottles.

Directions

Directions concerning the bottling of Wine.

Nothing is more important in this operation than that your bottles should be perfectly free from every impurity, the least dirt or moisture will be sufficient to spoil a bottle of the finest wine. Take, for instance, out of the same bin two bottles bottled at the same time and from the same cask, one will be ill-tasted and undrinkable, and the other well-tasted and improved in flavour—hence the imperious necessity as you value your reputation in the sale of your wines and for your more certain profit, to be most particular into what bottle you put your wine. After all this circumspection your wine may be destroyed if you do not use good corks—they should be perfectly sound and clean, otherwise they will give a disagreeable taste to the wine, which it will not get rid of, but which the longer it is in bottle will the more increase.

To return to the article of your bottles — never bottle in them until they have been several days draining in your bottle drainer. Avoid washing bottles in frosty weather as it is very difficult to have them perfectly clean, the frost operating on the water and congealing the smallest particle in the interior of the bottle ; in bottling your wine leave sufficient cork room in the filling, and let your corks be not too short, for nothing destroys the appearance of wine in bottle more than a shabby parsimony in this most material article. Fine bright weather is always the best time for bottling wine ; cloudy damp weather affects wine very much and prevents its settling so as to bottle with advantage.

BRANDY.

Brandies are the highest priced spirits, if got of the best quality. French Brandies are confessedly the finest ; Spanish and Portuguese Brandies are

 Directions concerning Rum and Geneva.

next in reputation,—those are all produced from the grape, and consequently partake of the nature and qualities of Wine.

RUM.

THE best Rum is imported from Jamaica, but there is also a very good description of Rum from Barbadoes, Antigua, and other islands. New Rum is very pernicious and unless kept two or three seasons on the island by which it is much improved, is not a wholesome liquor. That which is made in the early part of the cane season and comes home in the winter fleets is the best. Rum when put into the cask is as clear as water, it afterwards acquires a pale yellow tinge, which it derives from the staves of the puncheon. &c. &c.

GENEVA.

THIS Spirit which is commonly called Holland, owing to the importation of the article being principally from Holland, is made by distillation from

Directions concerning Bitters.

malt, with the addition of some juniper berries, the powerful taste of which is easily perceptible.

BITTERS.

To make an excellent Bitter,—take two ounces of peruvian bark, a quarter of an ounce of snake-root powder a quarter of an ounce of salt of worm-wood, a quarter of an ounce of saffron, a quarter of an ounce of coghneal—put the ingredients into two quarts of the best brandy, (full proof) and let them stand 24 hours, every now and then shaking the bottle. If brandy cannot be had the same ingredients infused into the same quantity of good malt spirits will answer. The rind of oranges or lemons steeped for some time in the brandy, or other liquors before the other ingredients are mixed with it, would much improve the bitter.

INSTRUCTIONS

**INSTRUCTIONS FOR MAKING
ALL KINDS OF CORDIALS.**

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CHERRY BRANDY.

To make this excellent cordial, obtain the ripest cherries, (unripe or unsound cherries are unfit, and should not be introduced) for every quart of cherries, add one pound of sugar-candy, which is preferable to lump sugar, you may put two quarts of brandy of good strength, and add a quarter of an ounce of cloves; in three months it will be fit for use, and when the brandy is drawn off you may put to the cherries another two quarts—taking care at the same time to add a pound of sugar candy.

RASPBERRY

Instructions for making Cordials.

RASPBERRY BRANDY.

RASPBERRY Brandy may be made in the same way as cherry brandy: the raspberries should be taken at the prime of the season and carefully picked, to be free from insects which they are very liable to; there is no necessity for brushing before they are put into the brandy, but occasionally shaking them in the bottle or vessel, will extract all their delicious flavour. This cordial will be fit for use in a month or six weeks.

USQUEBAUGH.

To make this cordial in its highest perfection you must take two gallons of the best Brandy, put to them a pound of spanish liquorice, half a pound of sun raisins, four ounces of currants, and three ounces of sliced dates; the tops of broom, mint, savory, thime, and the tops of flowers of rosemary, of each two ounces; of cinnamon and mace well bruised a small quantity; nutmegs, aniseed, and corrianderseed bruised like-

Instructions for making Cordials.

wise of each four ounces; citron and lemon and orange peel scraped, of each an ounce. Infuse all these ingredients for forty-eight hours in a warm place, often shaking them together; then let them stand in a cool place for a week, after which the clear liquor is to be decanted off, and to it add an equal quantity of neat white port, and a gallon of canary, after which it is to be sweetened with a sufficient quantity of double refined sugar.

RATIFIA.

The chief ingredients in this much esteemed liquorice, are apricot kernals, bitter almonds, nutmegs, cloves, and cinnamon, infused in brandy, hollands, or old malt spirits, for ten days or a fortnight; you may also add cherries and cherry-kernals, bruised with a pound of sugar-candy, to every quart of spirits—strain it through a flannel bag until it runs clear, and then it is fit for use.

**ANNISEED, PEPPERMINT, CAR-
RAWAY, CINNAMON.**

THOSE cordials can be very expeditiously made, and be fit for use in a few days, by infusion from the essential oils of each, which are very easily had from the druggists; as they are all made upon the same principle, a general direction will answer for the entire.

I will begin on the low scale of five gallons, by which those whose consumption of the article is trifling, can easily make the quantity they want; a large quantity may be made by multiplying the ingredients, for instance, four times the several ingredients for five gallons will make twenty gallons, and in like manner a larger quantity.

For Five Gallons.

Take one-half ounce of the essence and half a pint of the spirits of Wine, which destroys the oily or greasy appearance of the essence; infuse on it

Instructions for making Cordials.

one gallon of the best malt spirits, dissolve three pounds of lump sugar, and add it to them, with about two pennyworth of saffron, some dried lemon peel, beat in a mortar, and added to the above will complete the whole; after mixing all well together, put them into your cask, which fill up with water,—throw in your fining, consisting of a small piece of alum dissolved with a little potash and the white of one egg, fermented in a small quantity of warm water well whisked up; shake your cask well, bring it up and place it in a steady place for drawing it off and you will have a most excellent cordial, and as bright as wine in a very few days.

HOME MADE WINES.

TAKE new cider from the press, mix it with as much honey as will support an egg, boil it gently fifteen minutes, but not in an iron, brass, or copper pot, skin it well, when cool let it be tunned, but do not quite fill. In March following

bottle it, and it will be fit to drink in six weeks, but will be less sweet if kept longer in the cask. You will by following the above directions have a rich and strong wine, and it will keep well.

To make another description of Wine equally rich, which if kept for two, or even three years, would still improve.

PUT five quarts of currants and a pint of raspberries to every two gallons of water,—let them soak a night, then squeeze and break them well, next day rub them well on a fine wire sieve, till all the juice is obtained, washing the skin again with some of the water, add to every gallon four pounds of good soft sugar but not white, tun it immediately and lay the bung lightly on, do not use any thing to work it; in two or three days, put a bottle of brandy to every four gallons, bung it close but leave the vent peg at top out for a few days.

BLACK CURRANT WINE.

To every three quarts of juice, put the same of water unboiled, and to every three quarts of liquor, add three pounds of very moist sugar, put it into a cask, reserving a little for filling up; place the cask in a warm dry room, and the liquor will ferment of itself—skim off the top, when the fermentation is over, and fill up your cask with the reserved liquor, when it has ceased working pour in three quarts of brandy to forty quarts of wine, bung it close for nine months, then bottle and strain the thick part through a jelly bag until perfectly bright, which may be bottled and will keep ten or twelve months.

TO MAKE GINGER WINE.

PUT into a very nice boiler, ten gallons of water, sixteen pounds of lump sugar, with the whites of six or eight eggs well beaten and strained; mix all well while cold; when the liquor boils skim it well; put in half a pound of

Instructions for making Cordials.

common white ginger bruised; boil it twenty minutes; have ready the very thin rinds of seven lemons, and pour the liquor on them; when cool turn it with two spoonfulls of yeast; put a quart of the liquor to two ounces of isinglass shavings; while warm whisk it well three or four times and pour all together into the barrel, next day stop it up; in three weeks bottle, and in three months it will be a delicious and refreshing liquor, and though very cool perfectly safe.

TO MAKE BERRY WINE.

To as many quarts of berries when crushed, add so many quarts of water; let it stand in a dry warm room for eight or nine days (which will produce fermentation) or until the fermentation ceases; add when the liquor is drawn off and strained, 1lb. of soft sugar to each gallon, add to it a small quantity of either Brandy or pure Malt Spirits, and if the whole be about ten or

fifteen gallons, one quarter of an ounce of isinglass pounded; close up the bung and place it in your cellar, or store, where it may remain, three, six, or eight months; when drawn off add to every five gallons, one gallon of the best Spirits, when bottled and well corked, it will prove a most delicious and pleasant Liquor.—Note, the Berry Wine may be made from white or red Currants, or Amber Berries.

TO MAKE COWSLIP WINE.

To every gallon of water, add three pounds of lump sugar; boil them half an hour taking off the scum as it rises; when cool put to it a crust of toasted bread dipped in thick yeast; let the liquor ferment in the tub thirty six hours; put it then into the cask, and for every gallon add the peel of two lemons and the rind of one Seville orange and one gallon of cowslip pips. It must be carefully strained every day for a week; then to every five gallons put a bottle

 Instructions for making Cordials.

of brandy; let the cask be close bunged and stand only six weeks before you bottle off:—observe to use good corks.

 ALDER WINE.

To every quart of berries put two quarts of water, boil half an hour; run the liquor, breaking the fruit, thro' a hair sieve; then to every quart of juice, put three quarters of a pound of moist sugar; boil the whole for one quarter of an hour, with a small quantity of pepper, ginger and cloves; pour it into a tub, (the liquor must be kept in a warm place,) and when tolerably warm put it into the barrel, with toast and yeast to work; when it ceases fermenting put a quart of brandy to eight gallons, and bung up your cask. Bottle in the Spring or Christmas.

WHITE

WHITE ALDER WINE.

BOIL eighteen pounds of white powder sugar, with six gallons of water and two whites of eggs, well beaten; then skim it, and put in a peck of Alder flowers from the tree that bears white berries, do not keep them on the fire, when near cold stir it, and put in six spoonfuls of lemon juice, four or five of yeast, and beat well into the liquor; stir it every day; put six pounds of bloom or box raisins into the cask, and tun the wine; bung your cask close, and in six months it will be in prime order for bottle, and will much resemble in flavour Frontinac.

TO MAKE RAISIN WINE.

To every gallon of spring water put eight pounds of new and soft raisins into a large tub; stir it thoroughly every day for a month; then squeeze the raisins as dry as possible through a horse hair bag; put the liquor into a cask, and when fermentation ceases,

Instructions for making Cordials.

pour into it a bottle of the best brandy or malt spirits ; bung it close for twelve months ; then draw off all that is perfectly bright, the remainder filter thro' a bag of flannel of three or four folds, until it is perfectly bright, and pour into your cask according to its size, either one or two quarts of brandy or or malt spirits ; bung it up close, and at the end of three years you may either use it off the cask or bottle it. This Wine if made rich with the fruit and kept long improves very much as to its flavour.

**DIRECTIONS HOW TO MAKE
SACK MEAD.**

To make this delicious liquor—for every gallon of water pour four pounds of honey and boil it three quarters of an hour, taking care to skim it ; to every gallon add an ounce of hops, then boil it half an hour, and let it stand til next day, put it into your cask and to thirteen gallons of the liquor add a

quart of brandy or malt spirits; let the bung be lightly placed over it until the fermentation cease, then bung it very close. If you make a large cask keep a year and it will be right good.

COWSLIP MEAD.

Put thirty pounds of honey into fifteen gallons of water, and boil until one gallon is reduced, skim it and take it off the fire, and add to it a dozen and a half of lemons cut into pieces, pour a gallon of the liquor boiling hot upon them, put the remainder of the liquor into a tub, with seven pecks of cowslip pips; let them remain there all night, then put the liquor and the lemons to eight spoonfuls of new yeast, and a handful of sweet briar; stir all well together, and let it work for three or four days; strain it and put it into the cask. Let it remain six months, and then you may bottle it.

IMPERIAL

THE VINTNER'S GUIDE.

Instructions for making Cordials.

IMPERIAL POP.

PUT two ounces of cream of tartar, and the juice and parings of two lemons, into a stone jar; pour on them seven quarts of boiling water, stir and cover close, when cold sweeten with loaf sugar and straining it, bottle and cork it tight. Add in bottling half a pint of spirits of the best kind.— This is a pleasant liquor and considered wholesome.

WHITE CURRANT SHRUB.

STRIP the fruit and prepare in a jar, as for jelly, strain the juice of which, put two quarts to one gallon of rum, and two pounds of lump sugar; strain it through a jelly bag.

TO MAKE GINGER BEER.

To every gallon of water add one ounce of sliced white Ginger, one pound of lump sugar, and two ounces of lemon juice, or three large table spoonfuls; boil it near an hour, take

Directions for making Spruce Beer, &c.


off the scum ; then run it through a hair sieve into a tub, and when cool add yeast in proportion of half a pint to nine gallons ; keep it in a temperate situation two days, during which it may be strained six or eight times, then put it into a cask which must be kept full, and the yeast taken off at the bung hole with a spoon ; in a fortnight add half a pint of fining (isinglass pounded into shreds and steeped in Beer,) to nine gallons which will, if it has been properly fermented clear it ; keep your cask full, and take off the particles that rise up from the bung hole ; when fine, (which may be in twenty-four hours) bottle it, cork it well, and in Summer, it will be ripe and fit to drink in a fortnight.

TO MAKE GOOD SPRUCE BEER.

BOIL about eight gallons of water, then put fourteen pounds of molosses or treacle, with a pot of the essence ; work all well together until every par-

Directions for Making Spruce Beer.

ticle is fully dissolved ; then pour it into your cask, which nearly fill with water, shake the cask well, put it on a firm stillion, and fill it up with hot water ; add one quart of yeast or barm to make it work, and when it works over the bung until the froth becomes clear and yellow, bung it up, and in 2 or 3 days bottle it off. No bottled liquor requires to have better corks ; keep it when in bottle standing up, and in a cool cellar, otherwise it will break the bottles. By pursuing the above directions you will have as good Spruce Beer as ever was drank. The above is for a twenty gallon pot of essence—will just make half a barrel, and produce about eight dozen when bottled off. The grounds of the beer will serve for every future brewing without any fresh yeast.

 Spruce Beer is considered a most wholesome drink when properly made—a great purifier of the blood, and a most powerful anti-scorbutic.

Directions for Making Vinegar.

DIRECTIONS TO MAKE VINEGAR.

To every gallon of water put a pound of coarse sugar; let the mixture be boiled and skimmed so long as any skum arises; then let it be poured into proper vessels, and when it is as cool as beer when worked, let a warm toast rubbed over with yeast be put to it; let it work about twenty-four hours, and then put it into an iron-hooped cask, and fixed either near a constant fire or where the sun shines the greater part of the day; in this situation it should not be closely stopped up, but a tile or flag placed over the bung-hole to keep out the dust or insects. At the end of about 3 months (sometimes less) it will be clear and fit for use and bright enough even for bottle.

☞ The longer kept, the stronger it will be. The best time to make vinegar by exposing to the sun, is at the commencement of April.

DISTILLING.

—00—

HAVING concluded the preceding articles on wines, cordials, liquors, &c., it may not be uninteresting to insert in this place, extracts on Distilling, on the most modern principles, from T. M. Johnson and T. Exley's Imperial Encyclopædia, lately published, and from Martin's Circle of the Mechanical Arts, &c. &c.

Distillation, scientifically considered; may be regarded as a process of evaporation or volatization, performed in vessels adapted to condense and collect the substance volatized; in this way of considering the matter, it would divide itself into three classes, accord-

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ing as the substance obtained is solid, fluid or gaseous; our business is with the fluid class, but we may previously to entering upon it observe that distillation, where the principal product is solid, is commonly known by the name of sublimation, thus benzoin acid, or as it is called, in the shops flowers of benzoin, is a product distilled from the benzoin in the impure state. The distillation of gasses is confined almost entirely to the experimental Chemist and Philosopher.

! The apparatus for the distillation of liquor must consist of at least two parts, viz. :—The boiler or vessel in which the materials are heated, and the vessel communicating with it, in which the steam or vapour is condensed into a liquid. Distillation of liquids on a large scale, is usually carried on in the still refrigeratory; the still for manufacturers, consists of a boiler fixed on masonry, with a fire place beneath it; of a

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head, or capital, as it is called, which is a hallow globe fitting upon the boiler, and with its upper part drawn out into a curved pipe of decreasing diameter, which describes a complete arch, and terminates at the upper part of the serpentine or worm in which it fits.— The latter is a long pipe with a regularly decreasing diameter, which is arranged in a spiral form in the middle of a large tub of cold water, by means of which the vapour is condensed, and trickles down in a small regular stream from the lower end of the worm, where it emerges from the side of the tub.— The boiler of the still is generally made of tinned copper, as well as the lower part of the capital, but the arched termination of the latter as well as of the whole worm, are of pewter. The joining between the boiler and the capital requires to be luted with slips of blooded and well made paste. The line of the tube from the arch of the capital to the bottom of the worm, should be an

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uniformly descending spiral to prevent any lodgment of the distilled liquor, and some nicety is required in large stills, to give the worm an exact degree of slope. The management of the fire is of great importance in all distillations -- to avoid on the one hand boiling over or burning the ingredients by too great a heat, and the other to keep up the fire sufficiently strong, to afford an even regular evaporation into the condensing part of the apparatus. When too much heat is used, there is a danger of the capital being blown off, by the great excessive force of the vapour, which is too suddenly generated, and cannot be condensed with sufficient rapidity; or else the liquor in the boiler rises up into the capital, and flows over into the serpentine. The latter accident, as it may be called, is perceived by the liquor coming out at the bottom of the serpentine, not in a clear uniform stream, but by gushes and starts, with a

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guggling noise, and coloured and fouled; when the stream of distilled water flows evenly, and the boiling liquor is heard to simmer moderately within the still, the process will be known to go on properly.

The great object of the distiller ought to be, to procure a spirit perfectly flavourless, which it is admitted is not an easy task. The materials for distillation that have in this country been used in large quantities, are malt, molasses or treacle and sugar. All these (but sugar the least) abound with an oily matter, which rising with the spirit, communicates a disagreeable flavour, from which it is with the utmost difficulty freed. Previously to the operation of distillation, those of brewing and fermentation are necessary. Methods have been suggested, and we believe carried into practice, for reducing the brewing and fermentation to one operation, which are said to im-

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prove the spirit in quality, and greatly augment in quantity. On this principle, the following recipe has been given, for fermenting malt for distillation, in order to get its spirit :—Take ten pounds of malt reduced to fine meal, and three pounds of common wheat meal ; add to these two gallons of water, and stir them well together, then add five gallons of water, boiling hot, and stir the whole well together. Let the entire stand two hours, and then stir it again, and when grown cold, add to it two ounces of solid yeast, and set it by, loosely covered in rather a warm place to ferment. This is said to be the Dutch method of preparing what is technically called the wash for malt spirit, which commodiously reduces the two processes of brewing and fermentation to a single operation. In London and its neighbourhood, the method is to draw and mash for spirits as they do for beer, except that instead

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of boiling the wort they pump it into coolers, and afterwards draw it into casks, to be there fermented with yeast. — Thus, in the opinion of some persons conversant with the subject, they bestow twice as much labour, as necessary, and lose a large quantity of their spirits by leaving the gross bottom out of the still for fear of burning.

All simple spirits may be considered in their different states of low wines, proof spirits and alcohol,—the first contains only one-sixth of spirit to five-sixths of water,—proof spirits contain one-half of totally inflammable spirit, —and alcohol very pure consists wholly of spirit without admixture or adulteration.

Malt low Wines which is the first state after Distillation, from the wash, prepared in the usual way, are exceedingly nauseous, owing to the gross oil of the malt that abounds in it; when

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these are distilled gently and by a slow fire into proof spirits, they have a considerable quantity of this fœtid oil behind in the still, with the phlegm the liquor loses its milky colour and is perfectly clear and bright. When proof spirit from malt is distilled over again to be brought into the state of alcohol the utmost attention must be paid to the fire, or some of the oil will be forced over and injure the whole process—the use of the *Balneum Mariæ* instead of the common Still, though a much more tedious process, would effectually prevent this mischief, and give a purer spirit in one rectification than could be produced in many, according to the common methods.

Malt spirits, and indeed spirits from other substances, must be brought into the state of alcohol before it is adapted to internal uses, after which it is said to be more fit for all the various internal uses than even French Brandy, it being

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by this purification, a more uniform, hungry, tasteless spirit than any other spirits which are frequently esteemed much better: a quarter of malt, according to its goodness and the season of the year, will afford from eight to fourteen gallons of alcohol. The Dutch never give it any further rectification than this—they distil the wash into low wines and then at once into full proof spirit, from which they manufacture their celebrated Holland Geneva, which they export to foreign countries. —Malt spirits in its unrectified state is usually found to have the common bubble-proof which makes it a marketable commodity, and which is obtained by mixing with it a certain portion of the gross oil of the malt; this, indeed, gives the rectifier much trouble, if he requires a very fine and pure spirit, but in general he does not concern himself about this, but mixes it still stronger by alkaline salts, and disguises its taste by the addition of flavouring ingredi-

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ents. The spirit loses in these processes the various character which it had when it came out of the hands of the malt distiller, and is in all respects inferior except in the disguise of a mixed flavour. The alkaline salts used by the rectifier destroying the natural vinosity of the spirit : it is necessary to add an extraneous acid to give it a new one, and this is frequently what is denominated in the shops "spiritus nitrosi dulcis," and the common method of applying it, is the mixing it to the taste with rectified spirit ; and it is said to be this that gives the English malt spirit a flavour something like brandy, which flavour is, however, very apt to fly off, and accordingly experienced manufacturers recommend the addition of a proper quantity of Glauber's strong spirit of nitre to the spirit in the still. By this means the liquor comes over impregnated with it, the acid is more intimately mixed and the flavour is retained. The action of the alkaline is

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thus explained—there is a greater attraction or affinity between the alkaline salt and the water than between the water and the spirit, of course the salt combines with the water contained in the spirit, and sinks with it to the bottom.

One great object with distillers in this country is, a method of imitating the foreign spirits, particularly Brandy and Holland Gin—it may not, therefore, be amiss to describe the modes adopted in France for the distillation of spirits from their wines.

As brandy is extracted from wines, and as these are very different according to the grapes, from which they are made; we may expect, that there would be, as experience tells us, there really is a considerable difference in the flavour of foreign brandies. Every soil and climate, every variety of grapes varies with regard to the quantity and

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quality of the spirit extracted from them—some wines are proper for distillation, others not at all so.

The wines manufactured in Languedoc and Provence, afford a great deal of brandy by distillation; but these of Orleans and Blois, afford still larger quantities; but the best and what are deemed the highest flavoured brandies are those distilled from grapes, that are produced in the territories of Cogniac and Andaye. Hence in every public house the people are enticed by a notice that the best Cogniac brandy is to be had there, whereas they probably deal in none that is not manufactured in their own neighbourhood.

Every thing that relates to the distillation of wines may be confined or reduced to two principles:—1st, to communicate an equal heat to all the parts of the mass of liquids, and to apply to them all the heat which is disengaged by combustion.

Distilling.

2.—To condense expeditiously and entirely all the vapours which arise.

The construction of the furnace produces the first effect.

The disposition of the grate throws the fire place under the anterior half of the diameter of the boiler, so that this part receives the direction of the heat of the fire place, and as the current of air always tends to carry the flame and the heat towards the chimney, it strikes in its passage against the other part of the bottom of the boiler.

The same current then rushes into the spiral flue, and applies itself to the whole lateral surface of the boiler where it spends its heat, so that the liquid is enveloped with all the heat that is disengaged from the combustible.

The form of the boiler greatly facilitates the suction of the fire. Exclusive of the advantages which have already

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been mentioned, the concavity of its bottom contributes to augment the effect of the heat by applying it to a larger surface.

To produce the second effect, or to condense expeditiously the vapours which pass into the worm, nothing more is necessary than to keep cold water around it. For this purpose fresh supplies of water are made to enter at the bottom of the worm, and the heated water is drawn off from the top.

When it is possible to have a constant current, the water always keeps at a cool temperature and the spirits exhales scarcely any smell because it is highly condensed.

The new apparatus for Distilling, is Wolf's apparatus: It consists of a cauldron fixed in a furnace and a series of circular boilers which communicate with each other by means of pipes.—The apparatus is terminated by a worm.

Distilling.

The improvements successively made in the process of Distillation have produced spirits infinitely more mild than those obtained by the old processes. The latter have an empyreumatic or burnt taste,—but the consumers, especially in the North of France, were so accustomed to it that for some time they refused to drink the more pleasant and milder tasted spirits, so that the distillers were obliged to render them empyreumatic by the admixture of burnt spirits in order to suit their taste. Wines furnish more or less spirits according to their degree of spirituousity, a very generous wine yields one third of its weight of spirit. In Languedoc the average produce is one fourth, the wines of Bordeaux yield one-fifth, and those of Burgandy not so much.

In distilling, for the purpose of extracting spirits, you continue the operation till no more spirit of wine passes or till the produce ceases to be inflam-

Distilling.

mable. The Distiller forms a judgment of the degree of spirituousity of the liquor which is distilling, by the number and size of the bubbles produced by agitating the liquor, and by the longer or shorter time of their duration. For this purpose he either pours it from one glass to another, letting it fall from a considerable height ; or he fills a long bottle two thirds full, and stopping it with his thumb, he shakes and strikes it with force against the hollow of his hand to form bubbles.

It is chiefly in consequence of the ascent of bodies of greater lexyty with certain bodies of greater volability that there is so much difficulty here of imitating the foreign vinous spirits of other countries, as for. example,—French Brandies and West India Rums, all these are remarkable by the characters of the essential oil that ascends with the spirit, and which gives it the peculiar flavour by which one spirit

O

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differs from another. Now we can obtain an essential oil from any of the vegetables that furnish these different spirits; but we cannot as we have seen, readily obtain a spirit altogether tasteless & destitute of some sort of essential oil, still combining with it. Could we do this, we could manufacture to perfection an artificial Cogniac Brandy or Jamaica Rum, but as we cannot wholly separate the inherent essential oil from the purest and most colourless; and the most insipid spirit we can obtain when we add the essential oil with which we mean to flavour it, the union of the two oils, give us a different result, and betrays the artifice to those who are acquainted with the taste of the genuine material.

In order, then, to prepare the oil of wine or of the grapes from which French brandies are distilled, which are generally the worst, that the country affords, the best being selected for the

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process of wine itself, as yielding a far ampler profit. Take some cakes of dry wine lees, dissolve them in six or eight times their weight of water, distil the liquor with a slow fire, and separate the oil, reserving for only the nicest uses that which comes over first—the succeeding oil being considerably coarser and more resinous. Having procured this fine oil of wine it may be dissolved in alcohol, by which means it may be preserved a long time, fully possessed of all its flavour,—but otherwise it will soon grow rancid.

With a fine essential oil of wine thus procured, and a pure and tasteless spirit, French Brandy may be imitated to some degree of perfection; but, with regard to the colour, a particular method is required, which may be effected by means of treacle and burnt sugar.

The spirit distilled from molasses or treacle is tolerably pure; is made

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From common treacle, dissolved in water and fermented in the same manner as the wash for the common malt spirit; but if some particular art be not used in distilling this spirit, it will not prove so vinous as malt spirit but less pungent and acrid though much cleaner tasted as its essential oil is of a less offensive flavour.

Therefore, if good fresh wine lees, abounding in tartar, be well fermented with molasses the spirit will acquire a greater vinosity and briskness, and approach nearer to the nature of foreign spirits. Where the molasses spirit is brought to the common proof strength, if it be found not to have a sufficient vinosity, it will be very proper to add some dulcified spirit of nitre, and if the spirit be clear worked, it may, by this addition only, be made to pass for French brandy. Great quantities of this spirit are used in adulterating foreign brandies, rum and arrack;

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much of it is also used in making cherry brandy & other cordials by infusion ; but in them all, many persons prefer it to foreign brandies. Molasses like all other spirits is entirely colourless when first extracted, but rectifiers always give it as nearly as possible the colour of foreign spirits.

In a similar manner we may imitate foreign spirits of all kinds. Thus if Jamaica Rum be our object instead of French Brandy, it will only be necessary to procure some of the tops of the sugar canes from which an essential oil being drawn and mixed with clear molasses, spirits will give it the real flavour, or at least a flavour as true as a spirit not totally divested of all essential flavour of its own can possibly communicate. The principal difficulty, therefore, must still lie in procuring a spirit totally or nearly free from all flavour of its own.

To rectify their spirit into Holland,

Distilling.

Gin, the Dutch distillers add to every 20 gallons of spirit of the second extraction, about the strength of proof spirit, 3 lbs. juniper berries, and 2 oz. of oil of juniper, and distil with a slow fire, till the feints begin to ascend, then change the receiving can,—this produces the best Rotterdam Gin; an inferior kind is made with a less preparation of berries, sweet fennel seeds, and Strasburgh turpentine, with a small drop of juniper oil. This last is esteemed wholesome, and though still inferior to that of Rotterdam, is produced in very large quantities at Welsopp!.

To Make Potteen.

TO MAKE POTTEEN.

THE very great quantity of Illicit spirits denominated Potteen, which has been for several years distilled in Ireland, and which required so many various acts of Parliament to prevent, has acquired such a celebrity, for that article, that a short description of the manner in which it is made may not be uninteresting:—

STEEP Oats or Barley 24 hours in water luke warm, and spread it on a dry earthen floor, turn it for the first three days twice a day, till it begins to grow, after which turn it much oftner, to check the growth; after lying about a week get it kiln-dried and ground. Take (for instance,) five barrels of malt, and sift about two barrels and a quarter of the fine part from the rest; put the coarse part into a kieve, when it cools barm it. Let it work in the barm for twenty-four hours, then add the ~~back~~ or ~~fine~~ part which you had before

To Make Potteen.

sifted, let it remain in back about thirty hours, then single it off through the still and worm, placed as directed before, when all is run off it is called singlings. Put it all back again into the still, lute the head on as before and double it, when you will have excellent spirits, carefully observing to keep the still regularly supplied with fuel, but not so as to make it bubble or guggle in the worm. If such stills could be made with a copper bottom and tinned inside, it would tend to improve the flavour of the spirit, and could run off much quicker.

Each barrel of malt properly handled, will produce six gallons of good spirits.

VINTNERS'

VINTNERS' ASYLUM

OF DUBLIN,

Remarks thereon, opportunity of Establishing a permanent Charity there, which is much wanting.

— 00 —

ON Thursday, the 2d of April, 1818, a *general Meeting* of the Vintners of the city of Dublin, was held at the Tailor's Hall in Back-lane, for the purpose of creating a Fund, & Opening and Endowing an Asylum for the many deserving distressed belonging to their trade or business.

This meeting was most numerously and respectably attended. Mr. WILLIAM KANE, presided as Chairman, on the occasion.

After much desultory conversation upon the object of their meeting, and

Vintners' Asylum of Dublin.

in course of which it was fully proved, that Publicans or Vintners and their children were excluded from becoming objects of relief in the various charitable institutions of this City, to which it was asserted the Vintners were as liberal contributors, as far as their means allowed, as any of their fellow citizens; and in addition to this unfair exclusion from participating even in their own charity, there was also mentioned as a most mortifying and indeed an unreasonable objection, an established rule, against receiving as bail for any charitable loan (advanced to tradesmen and others and which is repaid by a small weekly sum,) any person who was a retailer of malt or spirits, in the city of Dublin: as to the solvency and sufficiency of the Vintner as bail, it was of no avail whatever, his being a Vintner or Publican disqualified him from being accepted of as bail even for the most paltry sum.

The above *expose*, must, naturally, have aroused the indignant feelings of the Vintners of the city of Dublin, and a degree of criminality seemed almost to attach to them for their contributing to the various charities to which they were subscribers for so many years, and for overlooking what should have been their peculiar care—namely, to provide for the deserving distressed of their own trade or business; but one sentiment seemed to prevail in an assemblage composed of about three hundred Vintners, and in consequence, the result was, the unanimous adoption of the several Resolutions which were entered on their Transaction-book, and Trustees appointed to carry said resolutions into effect.

After various meetings of the Committee, who were approved of at an aggregate meeting, to act as managers for the formation of the intended charity—it was agreed upon that the

Vintners' Asylum of Dublin.

Brewers and Distillers should be waited on for their subscriptions and donations towards their Asylum. Accordingly another meeting was summoned to the Tailor's Hall, in Back-lane, of the Vintners of the city of Dublin, to which the Brewers were invited: it was most numerously attended, and the several Brewers of the city of Dublin met the Trade at Back-lane,—the reasonableness of the claims of the Vintners on the Brewers as supporters of their intended charity, for the deserving distressed of their Trade, was candidly admitted by the Brewers, and a liberal sum was offered by them and agreeably accepted by the Vintners; which subscription, together with the subscription from the Trade of One Pound each, produced nearly One Thousand Pounds; and further an annual subscription was offered by the Brewers towards the maintenance and establishment of the much wanted charity. Here I must pause and must

acknowledge that on that auspicious day when the Vintner, who by his dealings and intercourse with the Brewer, from whom he could expect nothing more but to be well treated, and to whom, the greater his payments were, and the more porter or ale he drew, the more must naturally have been his own profits. I must remark that to see this display of gratitude, this liberal sum advanced, the annual sum promised, towards the support of a Charity for the decayed Vintner and his family, whose very decline and failure in business, must have proved a loss to some individual Brewer, or perhaps to several,—to see the Brewers, notwithstanding collectively come forward for such a benevolent purpose, must be most gratifying to the Vintner, and have afforded him a convincing proof of the good will, and benevolent intentions of the Brewers to their customers, and have reflected most honourably on the former. But

however praise-worthy and honourable this conduct on the part of the Brewers may seem, malevolence may have whispered that self-interest operated as a most powerful incentive with the Brewer ; but God forbid that I would ever join with those who are always detracting from merit and coalesce with the many, who however good they act, or however benevolent the source from which it springs, to gratify a malevolent disposition ; always search for the worst and most ungenerous motive and the most opposite to every generous and humane feeling for the cause of action. To those who feel a pleasure in such indulgence, however numerous they may be, I decline being one of this party.—I must apologise for this digression, but in doing one act of justice and satisfying my own feelings, I hope I will not be accused of unnecessarily swelling the pages of this Book with irrevelent matter. The

Vintners' Asylum of Dublin.

first object that naturally presented itself to the Committee, and future Trustees even to choose out an eligible situation for their asylum. The incorporated society having a concern to dispose of in Charlemont-street and Charlemont-parade, that concern seemed to them a very proper site for their intended charity. However a fine of £200. which with the expence of leases, there being three several assignments thereon, would in the first instance withdraw from their fund about £250,—and in addition the buildings were extensive, and wanted many repairs ; as to the salubrity of the air, it was unquestionably good, and as children not exceeding, at the utmost, twelve years of age, were to be its inmates, wholesome air was considered a most material and indispensable matter, with regard to situation of any concern they might treat for. Accordingly it was determined to take those concerns, and a bargain was effect-

Vintners' Asylum of Dublin.

ed at a fine of £200. and about £50. to their Law Agent for leases, &c. with the Incorporated Society on getting possession. There were many improvements made on the concerns, and those improvements, with the purchasing of the concerns, cost nearly £1500. Some of the premises entirely detached from the asylum are set at present, and the asylum house and concerns, which are very extensive, and have a very commodious rare, comprising play-ground for the School, orchard and garden, with a detached passage and gate-way, are rent free. The board room of the Vintners of the city of Dublin is in said concern, and capable of holding above three hundred persons, in addition to which are apartments for School Master and Mistress, school-room and dormitories in which nearly one hundred children could be comfortably lodged. It is to be lamented that although a good foundation for the charity has

been accomplished, that a permanent fund has not as yet been established for carrying into effect, the intended plan of the general meeting of the 2d April, 1818—which is annexed to this article. It is to be lamented, I must again remark, and I do it with sincere regret, for never was a charity more wanting. Were the children of foreigners cast in a destitute situation, on the strands of the sea—there adjoining the charitable and humane city of Dublin, the unfortunate outcasts, the deserted and forlorn innocent children, would find benevolent friends and protectors, from amongst her citizens, who would hasten to their relief, and a subscription, list would soon fill up for the benevolent purpose of lessening the number of the unfortunate; and shall it be a matter of any longer reproach to those whose feelings have already prompted them to commence and to lay a foundation, to suffer that foundation to experience

neglect, from a quarter distinguished for being the constant supporters of the numerous charities of this city. I cannot imagine for a moment, that the asylum will continue in its present state, and that the day is distant, when the grateful lisping of the protected infant, the grateful ejaculation of the disappointed Vintner, without the comfort of a roof to shelter his unprotected head, will not find sufficient cause for gratitude to the benevolent supporters of this intended asylum. It should I must confess, excite the joint co-operation of the Brewer, the Distiller and the Vintner, whom Providence has enabled to contribute to this much-wanted charity, in no longer deferring to make arrangements for a certain and permanent fund, for the admission into the Asylum—in the first instance of unprotected females, the offspring of decayed Vintners; and if the city was divided into districts and respectable local treasurers appointed to deposit monthly in

Vintners' Asylum of Dublin.

the hands, as was first intended, of a respectable Brewer, as general treasurer, their respective collections received from the Vintners, which with the collections from the Brewers, Distillers, Factors and Merchants, who were friendly to the charity, might be at the same time collected. On this plan a fund would very soon be created, even by a small sum, individually, from the persons in trade, fully adequate to sustain and support this charity. I will now dismiss this article, but not without a hope that, the promoting the establishment of a Permanent Charity, for the offspring of decayed Vintners in the city of Dublin, and the relief of the unfortunate Vintner himself, will ere long attract the attention, and experience the protection of the original subscribers, and many additional supporters to this charity. The city of London has set a noble example in this way, to the Vintners in this city, but

the disparity of wealth, and * in numbers, compared with the city of Dublin, can in no degree, give a hope that any thing on that extensive scale, could be attempted here, but something could and ought to be done; this city has set the example in its Lying-Inn-Hospital, even to proud imperial London, and may not (though we receive the example in this instance from her) an imitation of what all must approve of, but most particularly, those connected in the trade, be made here, and successfully made. Few of our numerous public charities in this city, decline for want of funds, indeed I believe none, where the object is rational and entitled to support, and surely then the Vintners' Asylum, it is to be hoped, will not be a solitary instance of declining charity in this city.

* There are not above 700 Publicans in Dublin, whilst the Numbers in London are 5,351, the charity of the Vintners in London is in a most flourishing situation.

**EXTRACTS FROM ACTS OF
PARLIAMENT.**

—00—

EXTRACTS from an Act to repeal several duties payable in Excise Licenses in Great Britain and Ireland, and to impose other duties in lieu thereof; and to amend the laws for granting Excise Licenses, 6th George the IVth chapter 81, page 745 ;—27th June, 1825.

1st Section—Duties on Excise licenses to cease.

2d Section—It is enacted that from and after the 5th of July, 1825, in lieu and instead of the duties by this act repealed, there shall be paid throughout the United Kingdom, the several duties of Excise herein after following:

New Duties.

NEW DUTIES.

B E E R.

	£.	s.	d.
Every Brewer of Table Beer only, for sale, if the quantity of Beer brewed by such Brewer within the year ending the 10th of October, previous to taking out such license, shall not exceed 20 barrels.....	0	10	0
If the same shall exceed 20 barrels and shall not exceed 50 barrels.....	1	0	0
If the same shall exceed 50, and shall not exceed 100 barrels.....	1	10	0
Or if the same shall exceed 100 barrels	2	0	0
Every Brewer, (o'her than Table Beer only) for sale, if the quantity of Beer Brewed by such Brewer within the year ending the 10th day of October, previous to taking out such License shall not exceed 20 barrels.....	0	10	0
If the same shall exceed 20, and shall not exceed 50 barrels.....	1	0	0
If the same shall exceed 50, and shall not exceed 100 barrels.....	1	10	0
If the same shall exceed 100, and shall not exceed 1,000 barrels.....	2	0	0
If the same shall exceed 1,000, and shall not exceed 2,000 barrels.....	3	0	0
If the same shall exceed 2,000, and shall not exceed 5,000 barrels.....	7	10	0
If the same shall exceed 5,000, and shall not exceed 7,500 barrels.....	11	5	0
If the same shall exceed 7,500, and shall not exceed 10,000 barrels.....	15	0	0

New Duties.

	£.	s.	d.
If the same shall exceed 10,000, and shall not exceed 20,000 barrels.....	30	0	0
If the same shall exceed 20,000, and shall not exceed 30,000 barrels.....	45	0	0
If the same shall exceed 30,000, and shall not exceed 40,000 barrels.....	60	0	0
Or if the same shall exceed 40,000 barrels	75	0	0
Every person who shall first become a Brewer of Beer for sale, on taking out such Licence as aforesaid, for that purpose, shall pay the sum of 10s. & within ten days after the 10th day of October next, after taking out such License, pay such further additional sum as with the said sum of 10s. shall amount to the duty herein before mentioned according to the number of barrels of beer brewed within the preceding year or period for which such license was granted.....	0	10	0
Every Brewer of Beer for sale, who shall retail such beer, to be consumed elsewhere than on his, her, or their premises	5	5	0
Every person not being a Brewer of Beer, who shall sell strong beer only in casks containing not less than 4½ gallons, imperial standard gallon measure, or in not less than two dozen reputed quart bottles at one time, to be drunk or consumed elsewhere than on his, her or their premises.....	3	3	0
Every person who shall be duly authorized by Justices of the Peace to keep a common Inn, Ale-house or Victualling-house, and who shall sell beer, cyder,			

New Duties.

	£.	s.	d.
or perry by retail, to be drank or consumed in his, her, or their house or premises; if the dwelling-house in which such person shall reside, or retail beer, cyder or perry, as aforesaid, at the time of taking out such licence, shall not together with the offices, courts, yards and gardens therewith occupied, be rated under the authority of any act or acts of Parliament for granting duties on inhabited houses at a rent of £20. per annum or upwards, or shall not be rented or valued at such rent or annual value or upwards.....	1	1	0
And if rated, rented or valued, as aforesaid at £20. per annum or upwards,....	3	3	0

M A L T.

Every Maltster or Maker of Malt, if the quantity of Malt made by such Maltster or Maker of Malt within the year ending the fifth day of July, in each year shall not exceed 50 quarters.....	0	7	6
If the same shall exceed 50, and shall not exceed 100 quarters.....	0	15	0
If the same shall exceed 100, and shall not exceed 150 quarters.....	1	2	6
If the same shall exceed 150, and shall not exceed 200, quarters.....	1	10	0
If the same shall exceed 200, and shall not exceed 250 quarters.....	1	17	6
If the same shall exceed 250, and shall not exceed 300 quarters.....	2	5	0
If the same shall exceed 300, and shall not exceed 350 quarters.....	2	12	6

New Duties

	£.	s.	d.
If the same shall exceed 350, and shall not exceed 400 quarters.....	3	0	0
If the same shall exceed 400, and shall not exceed 450 quarters.....	3	7	6
If the same shall exceed 450, and shall not exceed 500 quarters.....	3	15	0
If the same shall exceed 500, and shall not exceed 550 quarters.....	4	2	6
And if the same shall exceed 550 quarters	4	10	0
Every person who shall first become a Maltster or Maker of Malt, on taking such License as aforesaid, for that purpose shall pay the sum of seven shillings and six pence, and within ten days after the fifth day of July next, after taking out such license, pay such further additional sum as with the said sum of seven shillings and six pence, shall amount to the duty herein before mentioned, according to the quantity of malt made within the preceding year or period for which such license was granted	0	7	6

SPIRITS.

Every Distiller or Maker of Low Wines or Spirits.....	10	0	0
Every Rectifier or Compounder of Spirits	10	0	0
Every Dealer of Spirits not being a Retailer thereof.....	10	0	0
Every Maker of Stills in Scotland or Ireland.....	0	10	0
Every person in Scotland or Ireland not being a Distiller, Rectifier or Compounder of Spirits, who shall keep or			

Q

New Duties.

	£.	s.	d.
use any Still for the carrying on of the trade of a Chemist, or any other business requiring the use of any still or stills.....	0	10	0
Every Retailer of Spirits, except Retailers of Spirits in Ireland aftermentioned,—if the Dwelling-house in which such Retailer shall reside or retail such Spirits at the time of taking out such license, shall not, together with the Offices, Courts, Yards and Gardens therewith occupied, be rated under the authority of any Act or Acts of Parliament for granting Duties on inhabited houses, at a rent of 10 <i>l.</i> per annum, or upwards, or shall not be rented or valued at such rent or annual value or upwards.....	2	2	0
If the same shall be rated, rented or valued as aforesaid, at 10 <i>l.</i> per annum or upwards, and under 20 <i>l.</i>	4	4	0
If at 20 <i>l.</i> and under 25 <i>l.</i>	6	6	0
If at 25 <i>l.</i> and under 30 <i>l.</i>	7	7	0
If at 30 <i>l.</i> and under 40 <i>l.</i>	8	8	0
If at 40 <i>l.</i> and under 50 <i>l.</i>	9	9	0
If at 50 <i>l.</i> per annum or upwards.....	10	10	0
Every retailer of Spirits in Ireland, being duly licensed to trade in, vend and sell Coffee, Tea, Cocoa Nuts, Chocolate or Pepper, and not selling Spirits in any greater quantity at one time than two quarts, or any Spirits to be consumed in the house or premises of such Retailer, if the Dwelling-house in which such Retailer shall reside, or retail such Spirits as aforesaid, at the			

New Duties.

	£.	s.	d.
time of taking out such license. shall not together with the Offices, Courts, Yards, and Gardens therewith occupied, be rated under the authority of any Act or Acts of Parliament for granting Duties on inhabited houses, at a rent of 25 <i>l.</i> per annum or upwards, or shall not be rented, or valued at such rent or annual value or upwards.....	9	9	0
If the same shall be rated, rented or valued as aforesaid, at 25 <i>l.</i> and under 30 <i>l.</i>	10	10	0
If at 30 <i>l.</i> and under 40 <i>l.</i>	11	11	0
If at 40 <i>l.</i> and under 50 <i>l.</i>	12	12	0
If at 50 <i>l.</i> and upwards.....	13	13	0

SWEETS.

Every Maker of any kind of Sweets, or Made Wines, or other Mead or Metheglin for sale.....	2	2	0
Every Retailer of Sweets or Made Wines, or Mead or Metheglin.....	1	1	0

VINEGAR.

Every Maker of Vinegar or acetose acid, sale for.....	5	0	0
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WINE.

Every Dealer in Foreign Wine, who shall not have an Excise Licence for Retailing Spirits, and a Licence for Retailing Beer.....	10	0	0
Every Retailer of Foreign Wine, who shall have taken out a Licence for retailing Beer, to be drank or consumed on his, her, or their premises, but shall not have taken out an Excise Licence for Re-			

Q. 2.

 New Duties.

tailing Spirits to be so drank or consumed	£.	s.	d.
	4	4	0
Every Retailer of Foreign Wine, who shall have taken out Excise Licences for retailing Beer and Spirits respectively to be drank or consumed.....	2	2	0

☞ New Duties to be under the management of the Commissioners of Excise.

BREWERS.

Section 3d, page 751.—And whereas the duty imposed by this act, on every licence, to be taken out by any brewer or brewers of beer, for sale, is rated according to the quantity of beer, brewed by the person or persons taking out such licence. And whereas no account is taken or kept, by the officers of excise in Ireland, of the quantity of beer, brewed there for sale, but of the malt, only used and employed by all and every brewer or brewers there, for that purpose. Be it therefore enacted that all and every brewer or brewers of beer, for sale in Ireland, shall for the purpose of fixing and regulating the

New Duties.

rate or amount of duty to be paid by such brewer or brewers, for the licence to be taken out by him, her, or them, under this act, be deemed to have brewed one barrel of beer, for every two bushels of malt, used or employed by such brewer or brewers, in brewing, and shall for every licence, to be taken out by him, her, or them, under this act, for brewing beer for sale, pay such amount of duty, according to the rate by this act imposed, as shall be correspondent to the quantity of beer which he, she, or they, shall be deemed to have brewed as aforesaid..

Section 4th, page 752.—That from and after the fifth day of July, one thousand eight hundred and twenty-five, all persons licenced, under this act, to deal in, or sell coffee, tea, cocoa nuts, chocolate, or pepper, shall be deemed grocers, within the meaning of the several laws of excise, in force in Ireland, at, and immediately before

New Duties.

the passing of this act, and shall be entitled to take out the licence herein before mentioned, to retail spirits in any quantity not exceeding two quarts, at any one time, to be consumed elsewhere, than in the house or in the premises of such retailer, subject nevertheless, to all and every the regulations contained in the said laws, or any of them, in respect of grocers retailing spirits, except so far as the same are repealed, or altered by this act.

Section 5th, page 752.—And whereas the duty upon certain licences, authorised, and required to be taken out by this act, is imposed at, and according to the rent at which the premises used for the purpose or purposes mentioned in such licence, are rated to the duty on inhabited houses. And whereas many houses or premises, in different parts of the united kingdom, for, or in respect of which, such licence may be required, may not be so rated. Be it

New Duties.

therefore enacted, that in all cases, and in any part of the united kingdom, in which any such house or premises, shall not be so rated, as aforesaid, it shall and may be lawful, in order to ascertain the rent, or annual value of such house or premises, for the person or persons being the tenant or occupiers thereof, who shall apply for any such licence, upon which the duty is so imposed, as aforesaid, to produce to the person or persons authorised to grant such licence, as aforesaid, a certificate signed by himself and the owner, or landlord of the said house and premises, stating the true rent paid by, or for which such house or premises, is or are let to such tenant, or occupier; or if the true rent by reason of the payment of any premium or performance of any condition, or otherwise shall not be reversed, or payable to the owner or landlord, by the tenant or occupier of such house or premises, then and in such case, stating the estimated rent or

New Duties.

true annual value of such house or premises, and the rate of duty payable by such tenant or occupier for such license shall be paid, taken, and received according to the rent or value so certified, provided always, that if the person or persons, authorised to grant such licence, shall be dissatisfied with the rent or value so accepted, he or they shall, and is and are hereby authorised and required to adopt such other means as the Commissioner of excise shall think fit, and shall from time to time direct to ascertain the true rent or annual value of such house or premises, and that thereupon the rate of duty payable for and upon such license, shall be paid, taken, and received according to the rent or annual value of the house and premises so ascertained as last aforesaid, any thing herein or in any other act or acts of Parliament to the contrary thereof notwithstanding.

Section 6th, page 753,—That every Excise license which is authorised or

New Duties.

required to be taken out by this act, shall be granted, and the duty thereupon imposed, shall be paid in and throughout the united kingdom, in manner and form following, that is to say, if any such licence shall be taken out within the limits of the head or chief office of excise, in London, then such licence shall be granted, under the hands and seals of two or more of his Majesty's commissioners of excise; or of such person or persons, as such commissioners, shall from time to time employ for that purpose, and the duty thereupon, imposed as aforesaid, shall be paid at such head or chief office, at the time of granting the licence; or if such licence shall be taken out, within the limits of the cities of Edinburgh, or of Dublin respectively, such licence shall be granted, under the hands and seals of his Majesty's commissioner or commissioners and assistant commissioner of excise acting, and for Scotland or Ireland respectively, for the time being, or of

New Duties.

any two of them respectively, or of such person or persons, as such commissioner or commissioners, shall from time to time, employ for that purpose, and the duty thereupon imposed, shall be paid at the chief office of excise, in Edinburgh or Dublin respectively, at the time of granting the licence; or if such licence shall be taken out in any part of the united kingdom, without such respective limits, as in that behalf respectively aforesaid. Then, and in every such case, the same shall be granted, under the hands and seals of the collector, or other person having charge of the collection. Any supervisor of excise, within the collection and district, in which such licence is taken out, and the duty thereupon imposed, shall be paid to such collector, or other person, as aforesaid, at the time of granting the licence; and such respective commissioners of excise, in England, and commissioner or commissioners and assistant commissioners of

New Duties

excise, acting in and for Scotland and Ireland respectively, and the person or persons by them respectively employed, as aforesaid, and every collector or other person having charge of the collection, and supervisor, as aforesaid, is and are hereby respectively authorised and required to grant and deliver every such licence, to the person or persons who shall apply for, and be legally entitled to receive the same forthwith, upon payment of the duty or sum of money thereupon imposed, free from all poundage, fee, gratuity, or any other payment whatsoever.

CONTENTS OF LICENCE.

Section 7th, pages 753 and 754.—
And be it further enacted, that in every licence to be taken out, under or by authority of this act, shall be contained and set forth, the purpose, trade, or business, for which such licence is granted, and the true name and place of abode, of the person or persons taking

New Duties.

out the same, and the true date or time of granting such licence, (and except in the case of auctioneers) the place at which the trade or business for which such licence is granted, shall be carried on, provided always, that persons in partnership and carrying on their trade or business, in one place and set of premises only, shall not be obliged to take out more than one licence, in any one year, for the purpose of carrying on such trade or business, save and except that each and every person whatsoever, exercising or carrying on the trade or business of an auctioneer, or acting as such, shall take out a separate and distinct licence for the purpose.

Part of section 9th, page 754.—That from and after the fifth day of July, one thousand eight hundred and twenty-five, whereby any act or acts of parliament, relating to excise licence, in force in Great Britain and Ireland, on or immediately before the said fifth day

New Duties.

of July, one thousand eight hundred and twenty-five, it is required that any person or persons taking out an excise licence, to exercise or carry on any trade or business therein mentioned, in any part of the united kingdom, should give bond at the time of granting such licence. It shall and may be lawful for such person or persons, except persons exercising or carrying on the trade or business of a brewer of beer, in Ireland, to take out licence without giving bond, as aforesaid.

Sect. 10, page 755.—No one licence to authorise any person (except auctioneers and maltsters) subject to the lowest rate of duty to carry on his, her or their trade or business in more than one separate and distinct set of premises.

Section 11.—It is further enacted, that nothing herein contained shall extend to prohibit any person or persons duly licenced to sell beer, cider or perry by

R

New Duties.

retail, to be drank or consumed in his, her or their house or premises, or any retailer of spirits not being a retailer of spirits in Ireland, licenced as a Grocer to trade in, vend and sell coffee, tea, cocoa nuts, chocolate or pepper or any retailer of foreign wine or retailer of sweets, or made wines, or of mead or metheglin; he, she or they being duly licensed respectively for such respective purpose to carry on his or her trade or business, for which he or she respectively shall be so licensed as aforesaid in booths, tents or other places, at the time and place within the limits of holding any lawful and accustomed fair, by virtue of any law of statute in that behalf, or any public races, provided also that in all cases in which the house or premises in respect of which any Excise licence is or shall be granted, shall be burned down or otherwise destroyed or rendered uninhabitable by fire or other unavoidable cause or accident; it shall and may be lawful, for the commission-

New Duties.

ers and assistant commissioner of excise, or collector and supervisor, or other person or persons authorised to grant licences, within the district or place in which such house or premises was or were situated, upon due notice thereof, to him or them in that behalf, given to authorize and empower, by indorsement on such licence, or otherwise, as the commissioners of excise, shall direct the person or persons, authorised to carry on trade or business by such licence, at the house or premises so burnt down, or otherwise destroyed, or rendered uninhabitable to carry on such trade or business, at any other, and different house and premises in the same district or place, of which due entry shall be thereupon made, by such person or persons, at the time of such removal thereto. Provided always, that where such licenced person or persons, as aforesaid, shall be a person or persons, by law required, to be duly

New Duties.

authorised by Justices of the Peace, to keep a common inn, ale house, or victualling house; it shall not be lawful for the commissioners or assistant commissioners of excise, or such collector and supervisor, or other person or persons, authorised to grant licences, as aforesaid, to authorise or empower such licenced person or persons, as aforesaid, unless such person or persons, shall, besides giving such notice, as herein before required, produce to such collector and supervisor, or other person or persons authorised to grant licences, as aforesaid; such authority from Justices of the Peace, as by law required, in that behalf, to keep a common inn, ale house, or victualling house, in the house or premises, to which such person or persons, shall desire to remove, in consequence of such fire or other unavoidable cause or accident, as aforesaid.

Section 13th, page 757.—And be it further enacted, that no excise licence shall be granted, under or by authority of this act, for the sale of any beer or cyder or perry, by retail, to be drank or consumed upon the house or

New Duties.

premises, of the person or persons applying for such licence, to any person or persons, who shall not produce, at the time of applying for such licence, a certificate or authority then in force, to him, her, or them, in that behalf, granted in due form of law, by justices of the peace, or magistrates, or other competent persons, for such person or persons applying for such licences; as aforesaid, to keep a common inn, ale house, or victualling house, and if any such licence, shall be granted to any person or persons, other than as aforesaid, the same shall be, and is hereby declared to be absolutely null and void, to all intents and purposes; and the person or persons, taking out the same, shall be subject to all penalty or penalties, to which, he, she, or they, would have been subject, had no such licence been granted.

Section 14th, page 757.—It is enacted, that no licence for the sale of any spirits or foreign wine, or sweets, or made wines, or mead, or metheglin, by retail, to be drunk or consumed in, or upon the house or premises, where sold, shall be granted to any person or per-

New Duties.

sons who shall not have and produce a licence for the sale of beer, cyder, or perry, by retail, to be drank or consumed in or upon such house or premises, in that behalf granted, as herein by this act, before mentioned. And if any licence, for the sale of any spirits or foreign wine, or sweets, or made wines, or mead, or metheglin, by retail, to be drank or consumed in, or upon the house or premises, where sold, shall be granted to any person or persons, other, than as aforesaid, such licence shall be, and is hereby declared to be absolutely null and void, to all intents and purposes; and all, and every such person or persons, as aforesaid, shall be subject and liable to all and every penalty and penalties imposed upon persons selling spirits, or foreign wines, or sweets, or made wines, or mead, or metheglin, by retail, without licence.

Section 15th, page 757.—It is enacted, that the spirits called, Aqua Vieta, in Scotland, shall be deemed, and taken to be British spirits, to all intents and purposes; and that all persons retailing such spirits in Scotland, or elsewhere, shall first take out a licence,

New Duties.

to retail beer, and also a licence to retail spirits, as before directed, by this act; and shall in all respects, be subject to all the same rules, regulations, and restrictions, to which such retailers of spirits are subject or liable.

Section 16th, pages 757 and 758.—It is enacted, that from and after the 5th day of June, 1825, all excise licences, taken out in the united kingdom, by any brewer or brewers of beer, or by any distiller or maker, distillers or makers ~~of low wines or spirits~~, or by any person or persons, who shall be duly authorised by Justices of the Peace, to keep a common inn, ale house, or victualling house, and who shall take out a licence for selling beer, cyder or perry, by retail, to be drank or consumed in the house or premises, or for selling spirits or foreign wine, or sweets or made wines, or mead or metheglin, by retail, under or by virtue of this act, or any other law, or laws of excise, (except any excise licence, or licences, theretofore granted, and which shall be then in force and unexpired) shall continue and be in force from the day of the date of such licences respectively, until the

New Duties.

10th day of October following, on which day in each year, all such licences (except as aforesaid) shall expire; and that all other excise licences throughout the united kingdom, except those above specified, and except as above excepted, shall continue and be in force from the day of the date of such licences respectively, until the 5th day of July following, on which day in each year, all such licences as last aforesaid, except as aforesaid, shall expire; and all and every person or persons, who shall have taken out any such licence as aforesaid, and who shall wish or intend to continue the trade or business, for which such licence was granted for any longer space of time, shall take out a fresh licence for the year following, to expire on one of such days as heretofore mentioned, according to the nature of the licence, by him, her, or them, taken out, and shall so renew the same from year to year, so long as he, she, or they, shall continue such trade or business, and shall pay in each and every such case, the duty thereupon imposed, at such time and place as herein mentioned, and every such person or persons, shall in every such case as afore-

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said, give notice in writing, at least, twenty-one days before the expiration of the current licence, to him, her, or them, before granted, of such, his, her, or their intention, to continue the trade or business, for which such licence was before granted, to the collector or supervisor, or other person or persons authorised to grant licences for the district or place at which such trade or business shall be carried on; and in cases where the excise licence, is so renewed, as aforesaid, and such notice as aforesaid shall have been given, the new licence shall bear date, from the day or date of the expiration of the current licences before granted. But in case where such notice shall not have been given as aforesaid, and in all other cases than as aforesaid, the licence shall bear date from the day of the date of the application made for such licence, although, and notwithstanding, any such licence may be delivered at any day subsequent to the date of such application.

Section 17th, pages 758 and 759.—
It is enacted, that if any person or persons, shall commence or begin to exer-

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cise or carry on any trade or business, the exercise or carrying on of which an excise licence is required, such person or persons not having before taken out any such licence; it shall and may be lawful for the person or persons authorised to grant licences, to grant such licence for the remainder of the current year, in which such licence shall be taken out, ending on the 5th day of July, or on the 10th day of October, next, following the date of the licence taken out by such person or persons, according to the nature of such licence, upon payment of such proportional part of the duty thereupon imposed, in such manner as herein after mentioned, that is to say, if such licence shall be taken out at any time within the first quarter of the current year, in which such licence shall be taken out, and ending as aforesaid, or in the quarter expiring on the 10th day of October, or on the 5th day of January next, following the date of such licence, according to the nature of the licence taken out, that then the person or persons taking out such licence, shall pay the whole duty imposed upon such licence, in such manner as herein before mentioned, at

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the time of granting such licence ; and if such licence shall be taken out at any time within the second quarter of such current year, and ending as aforesaid, or in the quarter expiring on the 5th day of January, or on the 5th day of April next, following the date of such licence, according to the nature of the licence taken out ; the person or persons taking out such licence, shall pay three-fourth parts of the duty imposed upon such licence, in such manner as herein before mentioned, at the time of granting such licence ; and if such licence shall be taken out at any time within the third quarter of such current year, and ending as aforesaid, or in the quarter expiring on the 5th day of April, or on the 5th of July next, following the date of such licence, according to the nature of the licence taken out, one half of the duty imposed upon such licence, shall be paid in said manner as herein before mentioned, at the time of granting such licence, and finally if such licence shall be taken out at any time within the last quarter of the current year, and ending as aforesaid, or in the quarter expiring on the 5th day of July, or on the 10th day of

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October next, following the date of such licence, according to the nature of the licence taken out, that then a fourth part only of the duty imposed upon such licence, shall be paid in such manner as herein before mentioned, at the time of granting such licence.

Section 18th, page 759.—It is enacted, that no person or persons, who shall at any time have taken out an excise licence, for the exercise or carrying on of any trade or business for which such an excise licence is required, and who shall in any subsequent year after such licence shall have expired, take out a new licence for the carrying on the same trade or business, whether on the same or on other and different premises, from those on which he, she, or they, before carried on such trade or business, shall be deemed or taken to be a person or persons, commencing or beginning to exercise or carry on such trade or business within the intent and meaning of this act, so as to entitle him, her or them, to take out such licence, upon payment of a proportional part, only, of the duty thereupon imposed ; but all and every such person or

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persons as aforesaid, shall pay the whole of such duty, unless the period of time between the expiration of the former licence and the taking out of the new licence, shall at the least, be a period of two years.

Section 19th, pages 760 and 761.—It is enacted, that where any licence taken out by any brewer or brewers of beer, or by any distiller or maker, distillers or makers of low wines or spirits, or by any person or persons, who being authorised by Justices of the Peace, to keep a common inn, ale-house, or victualling-house, shall have taken out a licence for selling beer, cyder or perry by retail, to be drank or consumed in the house or premises where sold, or for selling spirits, foreign wines, or sweets or made wines, or mead or metheglin, by retail, in the united kingdom, under any act or acts of Parliament in force in Great Britain or Ireland respectively, on or immediately before the said 5th day of July, 1825, shall expire between the said 5th day of July, 1825, and the 10th day of October, 1825; it shall and may be lawful for the person and persons authorised to grant licen-

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ces within the district or place in which such person or persons respectively carry on trade or business, to grant such person or persons respectively by whom respectively the former licence was taken out as aforesaid, a licence as a brewer or brewers of beer, or as a distiller or maker, distillers or makers of low wines or spirits; or if duly authorised by justices of the peace, to keep a common inn, ale house, or victualling house, a licence for selling beer, cyder, or perry, by retail, to be drank or consumed in the house or premises; or for selling spirits or foreign wine, or sweets or made wines, or mead or metheglin, for such person or persons respectively to exercise or carry on such respective trades or business, for the remainder of the year, ending the 10th day of October, 1825; under the provisions of this act, upon payment of one fourth part of the duty imposed upon such licences respectively, at the time of granting thereof, and that such licences shall expire on the 10th day of October, 1825, and shall be renewed, or a new licence in that behalf granted, and for the same purpose, for the whole year ensuing to expire on the 10th day of

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October following; and such licences shall be so renewed from year to year as long as such licences shall continue to be taken out by such person or persons as aforesaid to whom the same respectively were before granted; and where any licence taken out by such person or persons as before specified, under any Act or Acts of Parliament in force as aforesaid, on or before the said 5th day of July, 1825, shall expire between the 10th day of October, 1825, and the 5th day of January, 1826, It shall and may be lawful for the person or persons authorized to grant licences as aforesaid, to grant to the person or persons by whom such licence shall have been so taken out as aforesaid, a licence to exercise or carry on the same trade or business under the provisions of this Act, for the remainder of the year, ending the 10th of October 1826, upon payment of the whole duty imposed upon such licences at the time of granting thereof, and if any licence taken out by any such person or persons as before specified, under any Act or Acts of Parliament in force as aforesaid, on or immediately before the 5th day of July, 1825, shall expire, between the

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5th day of January, 1826, and the 5th day of April, 1826—It shall and may be lawful for the person or persons authorized to grant such licences as aforesaid, to grant to the person or persons by whom such licence shall have been so taken out as aforesaid, a licence to exercise or carry on the same trade or business under the provisions of this Act, for the remainder of the year, ending the 10th day of October, 1826, upon payment of three-fourth parts of the duty imposed upon such licence at the time of granting thereof;—And if any licence taken out by any such person or persons as before specified, under any Act or Acts of Parliament in force as aforesaid, on or immediately before the 5th day of July, 1825, shall expire, between the 5th day of April, 1826 and the 5th day of July 1826,—It shall and may be lawful for the person or persons authorized to grant licences as aforesaid, to grant to the person or persons by whom such licence shall have been so taken out as aforesaid, a licence to exercise or carry on the same trade or business under the provisions of this act for the remainder of the year, ending

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the 10th day of October, 1826, upon payment of one-half part of the duty imposed upon such licence at the time of granting thereof; and that all such licences which shall be so granted as aforesaid, between the 10th day of October, 1825, and the 5th day of July, 1826, shall expire respectively, on the 10th day of October, 1826, and shall then be renewed, or a new licence for the same purpose granted for the whole year ensuing, to expire on the 10th day of October following; and such licence shall in such manner be renewed from year to year, as long as such licences shall continue to be taken out by such person or persons as aforesaid, to whom the same were before granted respectively.

Section 20, pages 761 and 762.—It is enacted, that where any licence taken out by any person or persons whatsoever in the United Kingdom, other than a brewer of beer, or than a distiller or maker, distillers or makers of low wines or spirits, or than a person or persons authorized by Justices of the Peace to keep a common inn, ale-house or victualling-house, who shall

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have taken out a licence for selling beer, cider or perry, to be drank or consumed in the house or premises where sold, or for selling spirits or foreign wine, or sweets, or made wines, or mead, or metheglin by retail under an Act or Acts of Parliament in force in Great Britain or Ireland respectively, on or immediately before the said 5th day of July 1825, shall expire, between the said 5th day of July, 1825, and the 5th day of July, 1826,—It shall and may be lawful for the person or persons authorized to grant licences within the district or place in which such person or persons other than as aforesaid, shall carry on trade or business, to grant to such person or persons a licence to exercise or carry on the same trade or business for which such licence was before granted under any act or acts in force as aforesaid, on or immediately before the said 5th day of July, 1825, under the provisions of this Act, for the remainder of the year, ending the 5th day of July, 1826, in manner hereiu after following, that is to say, if the licence taken out by any such person or persons other than as aforesaid, under any act or acts in force as afore-

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said, on or immediately before the said 5th day of July, 1825, shall expire, between the said 5th day of July, 1825, and the 10th day of October, then next following; then upon payment of the whole duty imposed upon such licence at the time of granting thereof; and if the licence taken out by any such person or persons, other than as aforesaid, under any act or acts in force as aforesaid, on or immediately before the said 5th day of July, 1825, shall expire between the said 10th day of October, 1825, and the 5th day of January, 1826, then upon payment of three-fourth parts of the duty imposed upon such licence, at the time of granting thereof, and if the licence taken out by any such person or persons, other than as aforesaid, under any act or acts in force as aforesaid, on or immediately before the said 5th day of July, 1825, shall expire between the said 5th day of January, 1826, and the 5th day of April then next following,—then upon payment of one-half of the duty imposed upon such licence at the time of granting thereof,—and finally, if the licence taken out by any such person or persons other than as aforesaid,

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under any act or acts in force as aforesaid, on or immediately before the said 5th day of July, 1825, shall expire, between the said 5th day of April, 1826, and the said 5th day of July, 1826, then upon payment of one-fourth part of the duty wholly imposed upon such licence at the time of granting thereof, and all such licences so granted as aforesaid, between the said 5th day of July, 1825, and the 5th day of July, 1826, shall expire respectively on the 5th day of July, 1826, to be then renewed or a new licence for the same purpose granted for the whole year ensuing, to expire on the 5th day of July following, and such licences shall in such manner be renewed from year to year as long as such licences shall continue to be taken out by such person or persons other than as aforesaid, to whom the same were before granted respectively.

Section 21, pages 762 and 763.—It is enacted, that upon the death of any person or persons licenced under or by virtue of this act, or by any law or laws of Excise, or upon the removal of any such person or persons from the house or premises, at which he, she or

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they were authorized by such licence to exercise or carry on the trade or business mentioned in such licence, it shall and may be lawful for the person and persons authorized to grant licences, to authorize and empower by endorsement on such licence, or otherwise, as the Commissioners of Excise shall direct the executors, or administrators, or the wife, or child of such deceased person, or the assignee or assigns of such person or persons so removing as aforesaid, who shall be possessed of, and occupy the house or premises before used for such purpose as aforesaid, in like manner to exercise or carry on the same trade or business mentioned in such licence, in or upon the same house or premises, at which such person or persons as aforesaid deceased, or removing as before mentioned, by virtue of such licence, to him, her, or them in that behalf granted, before exercised or carried on such trade or business for and during the residue of the term for which such licence was originally granted, without taking out any fresh licence, or payment of any additional duty, or any fee thereupon for the residue of such

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term, and until the expiration thereof, provided always that a fresh entry of the premises at which such trade or business shall continue to be so exercised or carried on as aforesaid, shall thereupon be made by, and in the name or names of the person or persons to whom such authority as aforesaid shall be granted; and provided also that no such authority as aforesaid shall be granted for the sale of beer, cider or perry, or sweets, mead or made wines, or sweets, mead or metheglin by retail, to be drunk or consumed in or upon the house or premises for which the original licence was granted,—except and in such cases where a proper certificate granted and given by a Justice of the Peace or Magistrate, or other competent person, according to the law, made after the death or removal of the former occupier or occupiers of the premises shall have taken place, shall be produced, approving of the person or persons to whom such certificate shall be given or granted as aforesaid.

Section 22, pages 763 and 764.—It is further enacted, that all and every person or persons who shall be disabled

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by any conviction, from holding or having a licence to keep, or from keeping a common inn, ale-house or victualling house, shall also, by such conviction be disabled from taking out, and from having any excise licence to sell, and from selling beer, cider or perry by retail in any manner whatsoever, under any excise licence or licences obtained for such purpose, and if any such person shall after such conviction as aforesaid, take out or have any excise licence or licences for any such purposes as aforesaid, the same shall and is hereby declared to be absolutely null and void to all intents and purposes; and every person who shall after such conviction as aforesaid sell any beer, cider or perry by retail in any manner whatsoever shall incur the penalty for so doing, without licence, and in all such cases in the prosecution for the recovery of such penalty, a certificate from the Clerk of the Peace, or person acting as such, if any such conviction as aforesaid, shall on the trial in such prosecution be legal evidence thereof, which certificate such Clerk of the Peace or other person acting as such, is hereby autho-

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rized and required within one week after any such conviction shall have been returned, to his office to deliver to the Collector of Excise or other person or persons authorized to grant excise licences within the district or place in which such conviction shall have taken place, setting forth a copy of such conviction, signed by himself, for which he shall demand or receive no fee or reward whatsoever ;—and if any such Clerk of the Peace or other person acting as such as aforesaid, shall neglect or omit to deliver such certificate as aforesaid, he shall for every such offence forfeit the sum of Ten Pounds.

Section 23, page 764.—It is enacted that where the licence for the sale of beer, cyder, or perry by retail, to be drank or consumed upon the house or premises of the person or persons to whom the same is granted, shall become void, and the person or persons thereupon disabled in such manner as before mentioned by this act, the licence for the sale of any spirits or foreign wine or sweets, or made wines, or mead or metheglin by retail, to be drank or

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consumed upon the house or premises thereupon granted, shall become null and void, also to all intents and purposes; and in such case, if the person or persons to whom the same respectively were granted, shall sell any spirits, or any foreign wine, or any sweets or made wines, or any mead or metheglin respectively by retail, to be drunk or consumed upon the house or premises after such conviction as aforesaid, shall have taken place in manner before mentioned in this act; and every such licence as aforesaid, has thereby become void, such person or persons shall incur the penalty for selling spirits or foreign wine, or sweets, or made wines, or mead or metheglin, to be consumed upon the premises by retail, without licence, and in all such cases in the prosecution for recovery of such penalty as aforesaid, such conviction shall be proved in such and the like manner as before specified by this act, in a prosecution under similar circumstances for the sale of beer, cider or perry by retail, to be drunk or consumed on the house or premises without licence.

T

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Section 24, pages 764 and 765.—And whereas the periods at which Justices of the Peace or Magistrates, or other competent persons as aforesaid, are in the practice of granting such certificates or authorities as aforesaid, to persons to keep common inns, ale-houses or victualling houses, are various, and at different times in different parts of the United Kingdom—And whereas, the same do not in any manner correspond with the period at which excise licences are granted, or which the same continue in force, and that upon the expiration of such certificate or authority as aforesaid, the excise licence to sell beer, cider or perry by retail, to be drank or consumed upon the house or premises where sold, granted upon such certificate or authority as aforesaid expires, and the excise licences to sell spirits, foreign wines, sweets or made wines, and mead or metheglin by retail, to be drank or consumed upon the house or premises which are granted upon, such retail beer excise licence do thereupon also expire,—Be it therefore enacted, that if the term for which any such certificate or authority as aforesaid is granted, shall expire, (no conviction

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as before mentioned having taken place,) at any time within the first quarter of the current year, for which such excise licences as aforesaid respectively were granted, and no such certificate or authority shall be renewed or granted for the succeeding year—three-fourth of the duties thereupon respectively paid by the person or persons to whom the same respectively were granted, shall be returned to the person or persons then holding such licences, and carrying on trade or business in such house or premises, and if such certificate or authority as aforesaid shall expire as aforesaid at any time within the second quarter of the current year for which such licences as aforesaid respectively were granted, and shall not be renewed or granted for the succeeding year—one-half part of the duties paid thereon respectively, shall be returned as aforesaid; and if such certificate or authority shall so expire as aforesaid, at any time within the third quarter of the current year for which such licences as aforesaid respectively were granted, and shall not be renewed or granted as aforesaid, then one-fourth part of the duty paid

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thereon respectively, shall be returned as aforesaid, and the collector or other person or persons to whom the duty or duties payable on such licences respectively was or were paid at the time of granting the same, shall and are hereby respectively authorized and required to return such sum or sums of money, as aforesaid, on application to him or them being thereupon made by such person or persons for that purpose.

Section 25, pages 765 and 766.—It is enacted, that every person or persons in the United Kingdom required by any law or laws of excise to make entry of his, her, or their premises in order to exercise or carry on therein any trade or business for which an excise licence is required, and who shall have taken out such licence, shall paint or cause to be painted, or shall place and fix in letters publicly visible and legible, and at least one inch long, in and upon his, her, or their entered premises, his, her, or their names respectively, at full length, (or where there are partners or more than one person engaged in carrying on jointly the same trade

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or business,) the name or stile of the firm or partnership, and after such name or names, the word "Licenced," adding thereto the words necessary to express the purpose, trade, or business for which such licence has been granted; and such person or persons shall cause such letters to be painted or placed and fixed in some conspicuous place on the outside of the front of his, her or their said premises over the principal outward door or gate, or entrance door thereto, and not more than 3 feet from the top of such outward door, or gate, or entrance door; and if any such person or persons as aforesaid shall not paint or place and fix such letters as aforesaid, or shall not preserve and keep the same so painted, placed and fixed, or shall not repaint or renew the same as often as necessity shall require, for the purpose of keeping the same in good order and condition, during the continuance of his, her or their licence, he, she or they shall forfeit for every such offence the sum of Twenty Pounds.—And if any person or persons not being licenced to exercise or carry on any trade or business for which a licence is required by this act, shall put

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or have any such letters as aforesaid, upon his, her or their premises, or any letters importing that he, she or they does or do exercise or carry on any such trade or business, or is or are licenced so to do; all and every such person or persons shall for every such offence forfeit the sum of Twenty Pounds.

Section 26, page 766.—It is enacted, that if any person or persons shall make or manufacture, deal in, retail, or sell any goods or commodities herein after mentioned, or shall exercise or carry on any trade or business herein after mentioned, for the making or manufacturing, or dealing in, retailing or selling of which goods or commodities, or for the exercising or carrying on of which trade or business a licence is required by this act, without taking out such licence as is in that behalf required, he, she or they shall for every such offence respectively forfeit and lose the respective penalty thereupon imposed as herein after follows, (that is to say :)

“Every distiller or maker of low wines or spirits, and every rectifier or

New Duties.

compounder of spirits so offending respectively, shall respectively forfeit and lose Five Hundred Pounds."

PENALTIES.

Every brewer of table beer only, for sale—every brewer of beer, (other than table beer only) for sale—every brewer of beer for sale who shall retail such beer to be consumed elsewhere than on his, her or their premises—every person not being a brewer of beer, who shall sell strong beer only in casks containing not less than four gallons and a half, or in not less than two dozen reputed quart bottles at one time, to be drunk or consumed elsewhere than in his, her or their premises,—every maltster or maker of malt—every dealer in spirits not being a retailer thereof—every retailer of spirits in Ireland being licenced to trade in, vend and sell coffee, tea, cocoa nuts, chocolate or pepper—every maker of sweets or made wines, or of mead or metheglin, for sale—every maker of vinegar, or acetous acid for sale—every dealer in foreign wines so offending respectively, shall respectively forfeit and lose the sum of one hundred pounds,—Every person

New Duties.

who shall sell beer, cider, or perry by retail, to be drank or consumed in his, her or their house or premises—every retailer of spirits, not being a retailer of spirits in Ireland, duly licenced to sell coffee, tea, cocoa nuts, chocolate or pepper—every retailer of foreign wine, every retailer of sweets or made-wines, or of mead and metheglin—every person in Scotland or Ireland, not being a distiller, rectifier or compounder of spirits who shall keep or use any still for the carrying on of the trade of a chemist or any other trade or business requiring a still or stills so offending respectively, shall respectively forfeit and lose the sum of fifty pounds.

Section 27, page 767.—It is enacted, that if any spirits shall be sold or delivered in any quantity less than 2 gallons, or if any beer, wine, cider, perry, sweets, mead or metheglin, or vinegar, or any other goods for the retail of which a licence is by this act required, shall be sold by retail in any house or premises, or in any part of any house or premises, by any person or persons unknown, or who shall not be licenced for that purpose according to this act.

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The occupier of such house or premises, or part of any house or premises, when such spirits or other liquors or goods shall be so sold as aforesaid, if but one occupier only, and if more than one, then the several occupiers thereof being privy or consenting thereto, shall be deemed and taken to be the retailer or retailers of such spirits or other liquors or goods, and as such shall be subject and liable to the penalties imposed upon persons for the sale of spirits or such other liquors or goods by retail without licence.

Section 28, page 767.—It is enacted, that if any person or persons licenced to exercise or carry on any trade or business, or make or sell any goods for which an excise licence is required, shall not produce and deliver such licence to be read and examined by any officer or officers of Excise, within a reasonable time after such officer or officers shall demand the production thereof,—such person or persons shall for each and every such offence forfeit the sum of twenty pounds.

Section 29, pages 767 and 768.—And

New Duties.

for the encouragement of those who shall discover offences committed against the laws relating to excise laws—be it further enacted, that where any person or persons shall be lawfully convicted of any offence in carrying on any trade or business, or making or selling any goods without licence for the carrying on of which trade or business, or the making or selling of which goods a licence or licences is or are required by this act, and the pecuniary penalty imposed for such offence shall not be paid and cannot be levied,—It shall and may be lawful for the Commissioners of Excise to cause such reward as they think fit, not exceeding ten pounds in each case, to be paid to the several and respective persons who shall appear to them to be entitled thereto as informers, out of any monies in their hands, arising by any penalties or forfeitures incurred under the laws of Excise.

Section 30, page 768.—Provides that nothing in this act shall in any wise prejudice the Universities, the Vintners' Companies of the city of London, or of any other City or Town Corporate, or the Mayor or Burgesses of the Borough

New Duties.

of St. Albans, in the county of Hertford, or deprive them from using and enjoying such privileges as they have heretofore used and enjoyed.

Section 31, page 768.—Former regulations which were in force, on or immediately before the 5th day of July, 1825, except where repealed or altered by this act, to remain in full force as before.

Section 32, page 768.—It is enacted, that all penalties and forfeitures imposed by this act (save and except in such case where any special provision is herein made,) shall be sued for, levied, recovered, mitigated and distributed by such ways, means, and methods as in such manner and by any law or laws of Excise in force, is or shall in that behalf be directed, provided and enacted in Great Britain and Ireland respectively.

Section 33, pages 768 and 769.—And be it further enacted, that all powers, authorities, rules, regulations, restrictions, exceptions, provisions, clauses, matters and things provided for, or contained in

New Duties.

any act or acts of Parliament in force relating to the Revenue of Excise in Great Britain or Ireland respectively, on or immediately before the 5th day of July, 1825, expressly repealed, altered, or re-enacted by this act, or which are repugnant to or inconsistent with the several matters, clauses, provisions and regulations of this act, any or either of them shall, and the same are hereby respectively from and after the said 5th day of July, 1825, declared to be repealed, and shall no longer be put in force or observed in any part of the United Kingdom.

Section 34, page 769.—Provided always, and be it further enacted, that for and upon the several excise licences taken out by any person or persons in Ireland, in and for the year 1825, under the laws of excise, then in force, there shall be raised, levied, collected, and paid so much only of the duties payable thereon, as shall be equal and correspondent to the several sums of monies made payable by this act upon such licences, from and after the 5th day of July, 1825, so far as the same can be computed, adjusted and ascertained,

New Duties.

and that it shall and may be lawful for the Commissioners and several Collectors of Excise, and they are hereby authorised and required to repay out of any money in their hands, arising from duties of Excise, to all and every person and persons who have taken out any Excise licence in Ireland, in and for the year 1825, and paid the duty thereon payable by the laws then in force, so much as may be the computed, adjusted and ascertained excess of the duties so paid over and above the rate of duty on such licence made payable by this act, from and after the 5th day of July, 1825, upon the application of such person or persons, to such Commissioner, or the Collectors of Excise for the same.

Section 36, page 769.—It is enacted, that this act shall commence and take effect from, and immediately after, the 5th day of July, 1825.

REGULATIONS

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REGULATIONS
FOR QUARTERING SOLDIERS
IN IRELAND.

Extract from An Act of Parliament for
punishing Mutiny and Desertion, &c.
21st March, 1822, 3d Geo. IVth, chap.
13, page 68, sect. 49.

And whereas by an act passed in Ireland, in the 6th year of the reign of Queen Anne, entitled, "An Act to prevent the Disorders that may happen by the marching of Soldiers, and providing Carriages for the Baggage of soldiers on their march;" It was enacted that no officer, soldier or trooper, in the army, nor the servant of any officer nor any attendant on the train of artillery, nor any yeoman of the guard of battle axes, nor any officer commanding the said yeomen, nor servant of any such officer, should at any time thereafter, have, receive, or be allowed any quarters, in any part of Ireland, save only during such time as he, or they should be and remain in same sea-port town, in order to be transported, or during such time as there should be any commotion in any part of Ireland by reason of which emergency, the army or any considerable part thereof, should be commanded to march from any part of Ireland to another, or during such time or times as he, or they should be on their march as aforesaid.— And whereas it may be necessary to station part of the troops in places where there are not barracks, or not sufficient barracks to hold them, Be it enacted, and it is hereby declared and agreed that it shall and may be lawful, notwithstanding the said recited act, to and for the constables and other chief officers and magistrates of cities, towns, villages and other places

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in Ireland, and in their default or absence, for any one justice of the peace inhabiting in or near any such city or town, village or place, and for no others; and such constables and other chief magistrates as aforesaid, or in their default, such justice of the peace as aforesaid, are hereby required to quarter and billet the officers and soldiers in his Majesty's service in inns, livery stables, ale houses and the houses of sellers of wine by retail, to be drank in their own houses or places thereunto belonging. And all houses of persons selling brandy, strong waters, cider or metheglin by retail, and where there shall not be found sufficient room in such houses, then in such manner as has been heretofore customary, taking care not to billet less than two men in any house, except only in case of billeting horses or dragoons in manner hereinafter mentioned; nor shall any billets at any time be ordered for more than the number of effective soldiers present to be quartered, all which billets when made out by such chief magistrates or constables, or justice of the peace, as the case may be, shall be delivered into the hands of the staff officer employed, or of the commanding officer present. And if any constable or other chief officer or magistrate as aforesaid, shall presume to quarter or billet any such officer or soldier in any house not within the meaning of this act, without the consent of the owner or occupiers thereof, then such owner or occupier, shall have his or their remedy at law against such magistrate or officer for the damage that such owner or occupier shall sustain thereby, and such constable, chief officer or magistrate, being convicted of such offence, by indictment, shall be imprisoned for the space of one calendar month, and if any military officer shall take upon him to quarter soldiers otherwise than is limited and allowed by this act, or shall use or offer any menace or compulsion to or upon any mayor, constable or

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other chief officer before mentioned, tending to deter or discourage any of them from performing any part of their duty hereby required or appointed, or to induce any of them to do any thing contrary to their said duty, such military officer shall for every such offence being thereof convicted, be deemed and taken to be ipso facto, cashiered, and shall be utterly disabled to have or hold any military employment whatsoever, provided the said conviction be affirmed at the next assizes or quarter sessions of the peace for the said county, or county of a city or town, and a certificate thereof, transmitted to the chief Secretary, or in his absence to the under Secretary, for the Civil Department, or the first Clerk in the Military Department in Dublin; and in case any person shall find himself aggrieved—in that such constable, chief officer or magistrate, not being a justice of the peace, has quartered or billeted in his house a greater number of soldiers than he ought to bear in proportion to his neighbours, and shall complain thereof to one or more justice or justices of the peace of the division, city or liberty where such soldiers are quartered, or in case such chief officer or magistrate shall be a justice of the peace, then on complaint made to two or more justices of the peace of said division, city or liberty, such justice or justices respectively shall have power to relieve such persons, by ordering such and so many of the soldiers to be removed and quartered upon such other person or persons as he or they shall see cause, and such other person or persons shall be obliged to receive such soldiers accordingly.

Section 50, page 74.— And as very great detriment and inconvenience arise to the service, from the dispersing and billeting of soldiers when on a march, at a great distance from the place or places where they

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are meant to be quartered, and contrary to the true intent and meaning of the said last recited act, and by reason of which they are placed wide of their intended route for the next day's march—Be it therefore enacted, that at no time when troops are on a march, shall any of them be billeted above one mile from the place or places mentioned in the route.

Section 53, page 79.—Lord Lieutenant or other Chief Governor for the time being, to depute by warrant some proper person or persons to sign routes in the name of such Chief Governor for the marching of any of his Majesty's Forces in Ireland.

Section 54, page 79.—No justice having any military office to be concerned directly or indirectly in billeting soldiers.

Section 62, page 91.—It is enacted, that if any high constable, constable, beadle, or other officer or person whomsoever, who by virtue or colour of this act shall quarter or billet any officers or soldiers in any part of the United Kingdom shall neglect or refuse to billet any officer or soldier on duty when required in such manner as is directed by the act, provided sufficient notice be given before the arrival of such troops, or shall receive or agree for any sum or sums of money, or any reward whatsoever, to excuse any person from receiving into his, her or their houses, any such officer or soldier, or in case any victualler or any other person liable by this act to have any officer or soldier billeted or quartered on him, her or them, and shall refuse to receive or afford accommodation, or to victual any such officer or soldier billeted upon him, her or them, and shall be convicted thereof before one or more justice of the peace of the county, city or liberty within which such offence shall be

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committed, shall forfeit for every such offence, the sum of five pounds, or any sum of money not exceeding five pounds, nor less than forty shillings penalty, to be levied by distress and sale of the goods of the person offending, by warrant, under the hand and seal of the justice before whom convicted, to be directed to any constable within the county, city or liberty where the offender shall dwell, which sum, not exceeding five pounds, nor less than forty shillings, when levied, shall be applied in the first place for making such satisfaction to any soldier, for the expence he has been put to by reason of his not being billeted or quartered as aforesaid, as such justice or justices shall direct, and the remainder paid, if in England, to the overseers of the poor of the parish, and to the church-wardens of the parish, if in Ireland for the use of the poor of the parish.

Section 65, page 95.—For preventing abuses in billeting soldiers—it is enacted, it shall be lawful for any one or more justice of the peace, in any part of the United Kingdom to require and command any high constable, or other officer who shall quarter or billet any soldier, to give an account in writing, into said justice or justices requiring the same, of the number of officers and soldiers who shall be quartered or billeted by them, and also the names of the house-keepers or persons upon whom every such officer or soldier shall be quartered or billeted, with an account of the street or place where every such house-keeper dwells, and of the signs (if any) belonging to their houses, that such justice may thereby be better enabled to prevent or punish all abuses in the quartering or billeting of them.

Section 65, page 97.—it is enacted, that the

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officers and soldiers quartered and billeted shall be received and furnished with diet and small beer by the owners of the inns, livery stables, ale-houses, victualling-houses and other houses on which they are allowed to be quartered and billeted by this act, paying and allowing for the same the several rates established by any act or acts of Parliament in that respect.

Section 66, page 97.—Provided that in case any inn-holder, or other person on whom any non-commissioned officers or private men shall be quartered, (except on a march or employed in recruiting, and likewise except the recruits by them raised, for the space of seven days at most, for such non-commissioned officers and soldiers who are recruiting, and the recruits by them raised,) shall be desirous to furnish such non-commissioned officers and soldiers with candles, vinegar and salt gratis, and allow to such non-commissioned officers or soldiers the use of fire and the necessary utensils for dressing and cooking their meat, and shall give notice of such his desire to the commanding officer, and shall furnish and allow the same accordingly, then and in such case, the non-commissioned officers and soldiers so quartered shall provide their own victuals and small beer, and the officer to whom it belongs, to receive or that does actually receive their pay any subsistence of such non-commissioned officers and soldiers, shall pay the several sums to be payable, out of the subsistence money for diet and small beer to the non-commissioned officers and soldiers as aforesaid, and not to the inn-holder or other person on whom such non-commissioned officers and soldiers are quartered.

Section 69 page 101.—It is enacted, that if any officer, military or civil, authorised to quarter sol-

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diers in any house hereby appointed for the purpose, shall at any time during the continuance of this act, quarter any of the wives, children men or maid servants of any officer or soldier in any such houses against the consent of the owners, the party offending, if an officer of the army, shall upon being convicted thereof before a general court martial, be cashiered; and if a constable tithingman or other civil officer, he shall forfeit to the party aggrieved twenty shillings, upon complaint and proof thereof made to the next justice of the peace, to be levied by warrant of such justice by distress and sale of such offender's goods, rendering the overplus to the party, after deducting reasonable charges in taking the same.

Extract from the 5th of George the 4th, Chapter 102.—Entitled an act to amend an act of the 48th year of the reign of his late Majesty, for the more effectual administration of the office of justice of the peace, and for the more effectual prevention of felonies within the district of Dublin metropolis.

Section 7, page 1049.—All fines and penalties recovered in a summary way, and may within the the police district for Dublin metropolis be sued for, and recovered at some one of the police offices within such district, before any one of the divisional justices at such office, and not before any justice or justices of the peace out of the said offices.

Section 16, page 1054.—It is enacted, that divisional justices of the police district of Dublin metropolis, or any one of them, or any chief constable, or any constable authorised by any divisional justice within the division for which such justice is acting,

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or any one divisional justice of the castle division, may enter into any dwelling house kept by any victualler or person licenced for selling beer or ale or spirituous liquors, and take into custody every journeyman, apprentice, servant, artificer, labourer, sailor, seafaring man, or soldier, or any female who shall be found in such dwelling house, and who shall appear to have been recently drinking, tipping, or gaming therein, at any hour or time prohibited by law, or after the hour of twelve o'clock at night, (not being a lodger or inmate) and convey every such person so apprehended, to the public office of the division in which such dwelling place shall be situated, and every such person duly convicted in a summary way, before any one divisional justice of such division or of the castle division for every such offence, shall forfeit a sum not exceeding twenty shillings, nor less than five shillings, or in default of payment, be committed to the house of correction for any time not exceeding one month, in all cases the proof that persons apprehended and charged as lodgers or inmates shall lie on such persons respectively, and in the absence of such proof, such person shall be presumed not to have been such lodger or inmate.

Section 17, page 1055.—Penalty on victuallers or licenced beer and spirit retailers opposing the entry of any divisional justice or chief or other constable, and persons aiding and assisting, not exceeding ten pounds, or in default of payment to be committed to the house of correction for any space of time not exceeding one calendar month.

Section 18, page 1055.—Penalty on victuallers or licenced beer and spirit retailers refusing to admit such justices or constables, on demand made of entrance by knocking or otherwise, so as to be

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heard within, not exceeding five pounds, or in default of payment to be committed to the house of correction for any space of time not exceeding fourteen days.

Section 15, page 1055.—Penalty on victuallers and licenced beer and spirit retailers in whose houses persons shall be found tippling or gaming, two pounds, for first offence; twenty pounds for the second, and fifty pounds for the third, and forfeiture of licence. Proof to be on the victualler that parties tippling were not apprentices, lodgers, &c.

Section 20, page 1056.—So much of recited act as relates to taking out licences for keeping hotels for entertainment of nightly lodgers repealed.

*Directions for proving the Strength of
Spirituous Liquors, by the*
PATENT HYDROMETER.

Invented by the late J. DICAS, and made by T. SAUNDERS, (late of College-Green,) Eden-Quay, Dublin.

The Hydrometer is fitted up in a mahogany box, with 36 weights accurately adjusted thereto, numbered, 0, 10, 20, 30, &c. to 350, and upon the cup of the Hydrometer is marked 360 to extend the scale still farther.—Those weights are to be applied only one at a time, upon the top according to the destiny of the spirit, and the difference between each of them, is pointed out by the ten divisions upon the stem, by

The Hydrometer.

this means the hydrometer weight of any spirit may be readily obtained. The box also contains a thermometer for taking the temperature of the spirit, and likewise an ivory sliding rule for determining the strength; upon the middle part of this sliding rule is laid down the hydrometer weight of the spirit, going from 0 to 160, on one side, and from 100 to 370, on the other. The hydrometer being constructed so as to represent the weight of water as nothing, and that of spirit to increase as it becomes stronger; opposite to the hydrometer weight of the spirits the different strengths are placed, proceeding from water, to proof on one side, and from proof to alcohol on the other, shewing how many gallons they are either above or below proof, and as heat and cold produce different effects upon spirits of different densities. The rule is graduated so as to accommodate to each strength that particular variation it is subject to, on being brought from a cold to a warm temperature, or the reverse, for which purpose, the degrees of heat from 30 to 80, corresponding with Fahrenheit's scale, are laid down on each side of the sliding rule, towards the left hand; with a flower de luce opposite, as an index to fix the slide to the temperature of the spirit.

GENERAL RULE.

First, find the temperature of the spirit, by immersing the thermometer therein, and fix the sliding rule so that the flower de luce shall be opposite the same degree which the mercury rises or falls to; then put in the hydrometer and try which of the weights will sink it to some of the divisions upon the stem. Add the number on the weight and that of the division together, for the hydrometer weight of the spirit, and having found the hydrometer weight upon the middle or sliding part of the rule, directly opposite thereto, will be shown the exact strength.

 The Hydrometer,—Short Calculations.

EXAMPLES.

Suppose in 55 degrees of heat, with the weight of 150 upon the top, the hydrometer sinks to 6 upon the stem, the weight of the spirit becomes 156; the rule being fixed so that the 55 degrees of heat shall be opposite to the flower de luce; then facing 156 will be found 7, which is the number of gallons in the 100, the spirit is above proof; of which 290 upon the top, the hydrometer sinks to 1 upon the stem; the rule being fixed to the temperature as before against 291, will be found 53 gallons in the 100 over proof; if in 74 degrees of heat, the hydrometer with the weight 70 upon the top sinks to 5 upon the stem, 74 degrees being placed opposite the flower de luce against 75, the hydrometer weight will be found 42, the number of gallons in the 100, the spirit is below proof, &c. &c.

N. B. If foreign spirits are sold lower than 15 $\frac{1}{2}$ per cent. under proof, which the star on the scale denotes, they are seizable according to act of parliament. The letters S. W. denote very good spirits of wine; on the outer edge of the sliding rule, are placed the different strengths, as they are made by Clark's hydrometer.

 SHORT CALCULATIONS.

To know the value of any quantity comprising 2 figures and upwards, at 2s., double the last figure for shillings and the remaining figures, or first figures become pounds; or for example, 36 at 2s. make £3. 12s. and so for any larger quantity or complement; as for instance, 378 at 2s., double the last figure 8 for shillings makes it 16, and the 37 for pounds makes the amount £37. 16s. Any aliquot part of 2s., for instance, 6d. the one-fourth, 8d. the one-third, 4d. the one-sixth, 2d. the one-twelfth, by dividing the amount at 2s. by any of those aliquot parts, the amount is immediately discovered.

