

The publican's sure guide, or, Every man his own cellarman; containing ... Buying ... and making-up gin and all compounds. The management of brandies ... wines, etc. ... Abstracts of acts of Parliament for billeting soldiers. A table of all taxes and duties a publican is subject to / By H.S. and assistants.

Contributors

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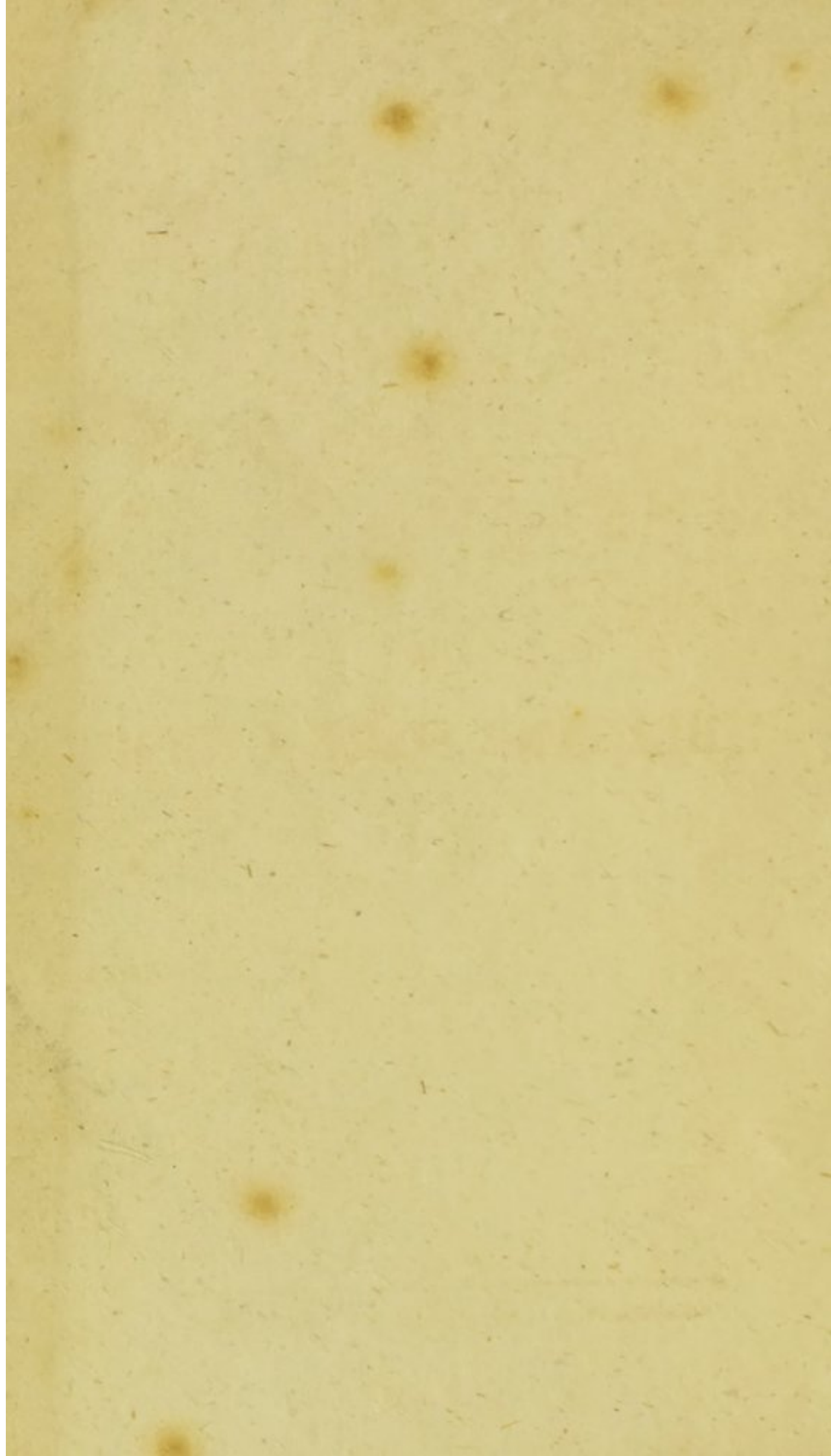


PUBLICAN'S

GUIDE

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THE
PUBLICAN'S SURE GUIDE.

PRINTED BY D. N. SMURY, BERWICK STREET, SOHO.

PUBLISHERS' SURE GUIDE

THE
PUBLICAN'S SURE GUIDE,

OR,

Every Man his own Cellarman ;

CONTAINING

Directions of the greatest Importance to their
Welfare, and to the comfort and satisfaction
of the Community at large.

CONTENTS :

Buying, Reducing, Sweetening, and Making-up Gin and all Compounds.	A Table for Gauging Casks of different dimensions, and di- rections.
The Management of Brandies, Rum, Wines, &c.	Abstracts of Acts of Parliament for Billeting Soldiers.
Bottling off Beer of all descrip- tions, Cyder, Perry, &c.	A Table of all Taxes and Duties a Publican is subject to.

By H. SABINE and Assistants.

London :

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NO. 28, MARSHAM STREET, WESTMINSTER,
AND NO WHERE ELSE.

Price, neatly Bound and Lettered 5s.6.

1807.

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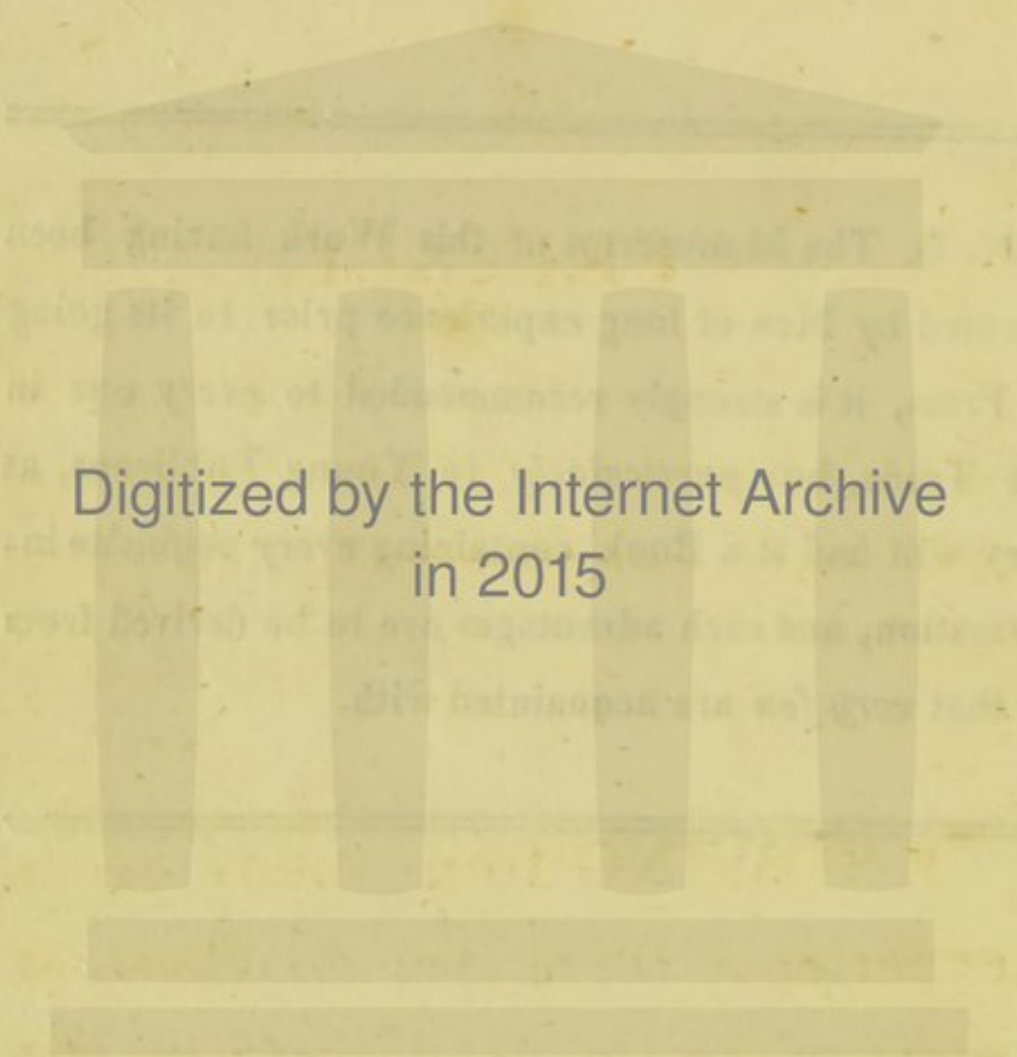
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N. B. The Manuscript of this Work having been perused by Men of long experience prior to its going to Press, it is strongly recommended to every one in the Trade, but *particularly* to Young Publicans, as they will find it a Book containing every requisite information, and such advantages are to be derived from it, that *very few* are acquainted with.



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PREFACE.

KNOWING from many years experience there are no class of men more imposed on than the *Publicans*, (I mean those who enter into the business without a proper knowledge of it), has in-

duced me to publish this little Work.

It is the general opinion of a young Publican, if he sells a good article at the usual price, and is obliging to his customers, it is all he has to do : I grant it is all his customers can desire ; but the benefit he should derive from his labour he quite forgets : I have therefore laid down, in the most plain and easy manner, such directions as will redress some of the many hardships that Publicans lay under, and insure a saving (or additional profit) of 20 per Cent.

In order, therefore, to sweeten his labour, let him learn to sweeten his own Gin, &c. &c. and if he attends strictly to the directions given in this Work, I will vouch for the veracity of my assertions; it would then rest in the Publican's own breast either to increase his profits, or, by reducing the price, vend double the quantity.

The reason common Gin has so great a sale, more than other Spirits, is easily accounted for, they being so dear; for the same reason therefore the lower the

price any article is, the greater the consumption.

There are few men who enter into the Public Line better adapted for it than *Gentlemen's Servants*; having been used to attend in the first circles in life, they know how to conduct themselves to the *best Company* that may come to their Houses; but how very few are there, who, after having entered into the business, know how to do themselves justice, merely from the cause I have before mentioned:—it would be adviseable for those, who are not engaged in the line, (but have an

intention,) as well as those who are in it, to have this book, and consider it as their *best friend*, for so it will indisputably prove.

I am not unconscious of the censure I am likely to bring on myself by publishing this book, from a large, opulent, and respectable body of men; but I think when they maturely consider it, they will in a great measure agree with me, when I say the labourer ought, at least, to be a partaker of the sweets of his own labour; why therefore, should not the man who works early and late in serving out *small quantities*, be an

equal sharer with him, who teams out pipes and loads at a time? Let me be censured or not, I undertake this Work with the full confidence that if I cause one *enemy*, I shall ensure *hundreds of friends*.

THE
PUBLICAN'S SURE GUIDE,

OR,

Every Man his own Cellarman.

AS it is necessary that every person entering into the Public Line should be made acquainted with the strength of his Spirits to avoid any imposition, I have laid down such examples in this book, from Quin's Hydrometer and Thermometer, as will be readily understood.

The retailer's strength is one in seven, or properly speaking, six gallons of Proof

Spirit to one gallon of Water; consequently six gallons of Spirit and one gallon of Water make seven gallons of Spirit of the strength of one in seven. If goods are sent out under one in six, they are liable to be seized, which will sometimes happen where there is no instrument in the purchaser's possession, or he is unacquainted with the strength of Spirits.

Though I have before observed one in seven is the usual strength, it is by no means the strength I should advise the retailer to purchase at; the most advantageous is, what is called, *Escape*, which is one to ten: the meaning of which is, that it escapes the duty, and requires one gallon of Water to make it hydrometer proof. The word *to*, means so much over proof, and, on the contrary, *in* means, that one gallon of Water has been put to six gallons of Spirit, to make it seven.

All therefore above hydrometer proof *to*, and all under *in*, H. P. means hydrometer proof, O. P. over proof, and U. P. under proof.

As I advise every purchaser to buy his goods at Escape strength, I will shew the advantage gained by so doing; suppose when you have bought ten gallons of Spirit, one to ten O. P. one gallon of Water being added makes eleven gallons; reduce the eleven to one in seven, U. P. you will find you have gained two gallons and seven pints on purchasing ten gallons.

EXAMPLE.

	£.	s.	d.
10 gallons of Rum, at. . 17s..	8	10	0
1 gallon of Water			
Reduced to one in seven, U. P.			
12 gallons, 7 pints, at. . 17s..	10	18	10 $\frac{1}{2}$
A saving, or add. Profit of. .	£. 2	8	10 $\frac{1}{2}$

I shall now proceed to give directions for the use of Quin's Hydrometer and Thermometer.

DIRECTIONS.

Find the heat of the Spirits by the Thermometer; and bring the star on the sliding rule to the degree of heat marked on the Thermometer scale, and against the number of the weight, and letter on the stem. You have the strength of the Spirit pointed out on the sliding rule; which is lettered and numbered on the instrument and weights.

EXAMPLE.

Finding the heat of the Spirits 65° by the thermometer, and to sink the hydrometer to D. on the stem, without any weight; then put the star to 65° of the thermometer, and against D. you have seventy-five gallons to the hundred over proof, consequently if seventy-five gallons

of Water are added to one hundred gallons of this Spirit, it will be hydrometer proof, but will only produce in measure one hundred and seventy gallons.

Gall.		Gall.		
1	to	2	is	50 per Cent. O. or U.P.
1	—	3	—	$33\frac{1}{3}$
1	—	4	—	25
1	—	5	—	20
1	—	6	—	$16\frac{2}{3}$
1	—	7	—	$14\frac{2}{7}$
1	—	8	—	$12\frac{1}{3}$
1	—	9	—	$11\frac{1}{9}$
1	—	10	—	10
1	—	15	—	$6\frac{2}{3}$
1	—	20	—	5

INSTRUCTIONS

FOR

Purchasing Foreign Spirits.

Brandy.

BRANDY being a Spirit higher in price and estimation than other Spirits, I have began with it. There are three sorts of Brandies, French, Spanish, and British. French, particularly Coniac, is greatly to be preferred from its fine flavour, and is deservedly most esteemed.

I should advise every purchaser to buy as near as possible in strength one in ten, and always take a sample, and on receiving

the bulk, compare it with the sample, and try the strength and flavour.

Reducing Brandy to bring it to the usual strength.

As I have before observed Brandy bought at one to ten, supposing a purchaser of one hundred and thirty gallons, to bring it to the usual strength of one in seven, will be an addition of thirty-six gallons and seven pints, making one hundred and sixty-six gallons, and seven pints. Supposing therefore a puncheon of one hundred and thirty gallons costs at the rate of one pound per gallon, being one hundred and thirty pounds, and reduced as above directed, it will produce a saving or additional profit of thirty-six pounds seventeen and six pence, all of which is a clear saving to the purchaser, who buys on the quay, and takes from the wholesale dealer who sells to the retailer.

Spanish Brandy,

Is the next in estimation, but lower in price by at least four or five shillings, though of equal strength, but not of half the value, which is a great inducement for adulterating, but never adviseable to be practised by the retailer, as the old adage will ever be found true, "that good Wine requires no bush," or otherwise speaking, a good article will ever recommend itself, consequently the nimble nine-pence is to be preferred to the slow shilling.

British Brandy.

The worst of all Brandies; but, for the reason I have just mentioned, great quantities are made use of, which ultimately must tend to the prejudice of the retailer if practised; however inducing a large

profit may be, it will finally end to his disadvantage.

Rum.

The best imported in this Country from the West India Islands, is Jamaica. In purchasing of Rum, the stronger you buy it the better : in the first place, it is more free from adulteration, and though you pay duty accordingly, is more advantageous ; for instance, if you purchase a puncheon of Rum, 20, 30, or 40 gallons over Proof, you must pay the duty on the same but you may add 20, 30, or 40 gallons of Water to bring it to merchantable proof.

Should your Rum be at any time discoloured, the best thing you can put to it is about one quart of skim-milk, well stirred with a stick, and it will be fine in two or three days. If you wish to make the colour higher, use burnt Sugar in such

quantity as to bring it to the colour desired. Beer-grounds will improve the flavor of Rum.

Hollands

Should be purchased as near the strength of Brandy as possible ; and whenever you reduce, always stir it well with a stick for some minutes. No Spirit should be reduced under the strength of one in six, or, as I have before observed, it is liable to be seized ; should it so happen that it is under one in six, you may put a sufficient quantity of Spirits of Wine to raise it to a proper strength.

British Gin.

To sweeten ten gallons, and so in proportion, to any quantity.

Take Eight gallons of Spirits, (one to five)
One penny-weight of Oil of Vitriol

One ditto of Oil of Juniper
 One ditto of Oil of Almonds
 Half-a-pint of Spirits of Wine
 Two pounds of Lump Sugar.

Mix the Oils with a few knobs of lump Sugar, beating them well in a mortar, adding, by degrees, the Spirits of Wine, then dissolve the two pounds of lump Sugar in six quarts of soft Water, letting it simmer over the fire for half-an-hour, constantly skimming it, and when nearly cold, add the ingredients, stirring it well with a stick; which done, put it to your spirits, and mix it well. To fine the same, take half-an-ounce of allum, and dissolve it in a pint of Water, let it gently simmer over the fire for a few minutes, and when nearly cold, add half-an-ounce of salts of tartar, pour the whole into your cask, and work it for some minutes with a stick.

N.B. Many do not take the trouble of

simmering the Sugar and Water, but by so doing you get all the filth from the Sugar, and your Gin will not only require less fining (which often produces an unpleasant roughness), but leaves very little sediment in your Cask when drawn out.

EXAMPLE.

	£.	s.	d.
8 gallons of Spirits, at ... 9s. 4d...	3	14	8
Ingredients	0	2	6
Sugar	0	1	6
Water			
<hr/>			
Ten gallons of Gin cost	3	17	8
Ten gallons of Gin, at. 9s. 4d...	4	13	4
<hr/>			
A saving, or additional Profit of	£0	15	8
<hr/>			

Gin Bitters.

For Five Gallons.

Take three and an half gallons of Spirits,
(one to five)

Three penny-weights of Oil of Orange
 Three ditto of Oil of Carraway
 Three ditto of Oil of Wormwood
 One pound of Lump Sugar

Bruise the Oils well in a mortar with a few knobs of Sugar ; steep one ounce of Virginia Snake Root, and one ounce of Coriander in a quart of Spirits for four or five days, and shake them well several times a day, which done, draw it off, and mix the Oils, the Sugar should be dissolved in five quarts of Water, and simmered over the fire, the same as for Gin, and when nearly cold add to your Spirits.— Half-an-ounce of allum is a sufficient quantity to fine down with.

Brandy Bitters

Are made nearly after the same manner as Gin Bitters, only adding for five gallons half-an-ounce more of Virginia Snake-root.

Wine Bitters.

To one gallon of Spirits of Wine put twenty dried Orange Peels, half-an-ounce of Carraway Seeds, eight penny-weights of Virginia Snake-root, two ounces of Gentian Root; steep the above in the Spirits of Wine for ten days, and colour with burnt Sugar.

Capillaire.

Take twelve pounds of lump Sugar, and four pounds of Lisbon Sugar, six Eggs, well beat together, boil the same in three gallons of Water, and skim it as long as any scum appears, strain it through a bag, and when milk warm, add two penny-weights of Essence of Lemon.

Peppermint.

To make Five Gallons.

Take six penny-weights of Oil of Pep-

permint, three ounces of lump Sugar, and one and an half gill of Spirits of Wine, rubbed well together in a mortar ; dissolve three pounds of lump Sugar in one gallon of soft Water ; let it simmer over the fire as before directed, and when cool, put in your ingredients, well stirring it, which done, put it to four gallons of Spirits.— Fine down with a proportionable quantity of Alum.

Carraway.

To make Five Gallons.

Take three gallons and an half of Spirits
 Five penny-weights of Oil of Carra-
 way
 Three ounces of Cassia
 Four ounces of Carraway Seeds
 Four pounds of lump Sugar

The Cassia and Carraway Seeds must be well pounded in a mortar, and steeped for three or four days in three pints of the

Spirits; the Oils and Sugar to be used the same as for Peppermint, filling up with Water.

Anniseed.

To make Five Gallons.

Take three gallons and an half of spirits, seven penny-weights of Oil of Anniseed, two pound of lump Sugar, dissolve the Sugar as for Carraway; the Oil must be killed in like manner; fine down with a proportionable quantity of Alum.

To make Lime Water.

Take two pounds of unslacked Lime, put it in a pail, add a sufficient quantity of water to slacken it, when it is dissolved, add about a gallon of water, and stir it well when settled and cold, it is fit for use, This is a good thing to mix with Gin, about one gill to five gallons.

Ratafia.

To make Five Gallons.

Take three gallons of Spirits
 One hundred Apricot Stones
 Half a pound of bitter Almonds
 Pound and half of White Sugar Candy
 Three pints of Spirits of Wine

The Apricot Stones, bitter Almonds, Sugar Candy, and Spirits of Wine should be well mixed or bruised, then add six quarts of water, and put to the Spirits.

To make Usquebaugh.

Put two gallons of Spirits into an earthen vessel, to which add two pounds of raisins, stoned, two ounces of Dates, stoned, two ounces of Cinnamon, bruised, three Nutmegs, bruised, one ounce of Liquorice, bruised, six penny-weights of Mace, one

ounce of Apricot Kernels, six penny-weights of Cloves, ten penny-weights of Coriander Seeds, eight penny-weights of Ginger, one pound of Raisins, and one pound of Dates.

The Mace, Cloves, Kernels, Cinnamon, and Coriander must be bruised well in a mortar, steep them for ten or twelve days in the Spirits; boil the Raisins and Liquorice in three quarts of Water, till reduced to one quart, then draw it off through a bag, draw off your Spirits, dissolve four pounds of lump Sugar in one quart of Water, mix them well together and add them to the Spirits. You must fine down. To make it yellow you must steep some Saffron in Spirits, and squeeze it in, till it becomes the colour you wish; if to be green, boil some Spinach, and squeeze the juice into the Spirits.

Citron.

To make Five Gallons.

Take four gallons of Spirits
 Sixteen pounds of Figs
 Four penny-weights of Oil of Orange
 Five ditto Essence of Lemon

Steep the Figs in two quarts of Spirits for ten or twelve days, then draw off the Spirit from them ; the Orange and Essence of Lemon must be well mixed with a little lump Sugar in a mortar, the same as Peppermint, &c. Dissolve five pounds of lump Sugar in two quarts of soft Water, simmering it over the fire as before directed when cool, add your Orange and Essence of Lemon, mixing it well, then put it to your Spirits. Fine down with Alum as before directed.

Clove.

To make Five Gallons.

Take four gallons of Spirits

One pound of Clove Pepper
 Four pennyweights of the Oil of Clove
 Two and a half pounds of Lump Sugar

Mix the above ingredients with one gallon of soft Water. If you wish to colour it, use one quart of Elder Juice, and fine it the same as Gin, otherwise it must be left to fine itself.

Cinnamon.

To make five gallons.

Take four gallons of Spirits
 One ounce of Cinnamon
 One pennyweight of the Oil of Orange
 Two pounds of Lump Sugar.

Dissolve the Sugar as before directed in one gallon of soft Water, add your ingredients, and put it to your Spirits, fine down with Alum.

Coriander.

To make five gallons.

Take three gallons of Spirits
 Five pounds of Coriander Seeds
 Ten drops of Oil of Orange
 Three pounds and a half of Lisbon Sugar.

The Coriander Seeds must be bruised in a mortar, and steeped in one gallon of Spirits, for twelve, or fourteen days, and well shaken three, or four times a day; dissolve the Sugar in one gallon of Water, add the ingredients, and fine down as for Gin.

Cherry Brandy.

Bruise eight pounds of the small black Cherries in a mortar, put them into a gallon of the best Brandy, and stop them down for 10 weeks, strain it off and sweeten with Sugar. So in proportion for any quantity.

Raspberry Brandy.

Raspberry Brandy is made in the same way as Cherry Brandy.

Loveage.

To make Five Gallons.

Take two pounds and an half of Celery, cut it small, bruise ten penny-weights of Mace, and two penny-weights of Cinnamon in a mortar, steep the Celery, Mace and Cinnamon in one quart of Spirits of Wine for four or five days; ten drops of the Oil of Carraway, killed with a few knobs of lump Sugar, then dissolve four pounds of lump Sugar in three quarts of soft Water, simmering it over the fire, the same as has been before directed. Fine down with Alum only, and colour pale with burnt Sugar.

Queen's Cordial.

Take two gallons of Peppermint, one gallon of Carraway, two ounces of Coriander Seeds, half an ounce of mace; bruise the Coriander Seeds, and Mace in a mortar, steep the same for five or six days in one quart of Spirits of Wine, strain it off, and put it to your Peppermint and Carraway; dissolve three pounds and an half of lump Sugar in seven quarts of soft Water, as before directed, add the whole together, and fine down with Alum.

Port Wine

Is a Wine more in use, and indeed I may almost, generally speaking, say estimation than any other; it is certainly the most wholesome, when genuine, but that must not be expected, without purchased on the quay, and even then you are liable

to imposition. The best method to procure genuine Port is to apply to an Oporto Agent, enquire what Wines he expects, their Vintage, and the name of the Ship, when likely to arrive, and as near as possible attend to the breaking of bulk, you will then have an opportunity of choosing for yourself. To force Port Wine or fine it, beat up the whites of thirteen Eggs with a wisp, put them to your wine, and stir it well with a stick, for at least a quarter of an hour ; the next day you may bottle it.

Bottling and Packing Port Wine.

Be sure your Bottles are not only clean, and free from stars, but thoroughly dry, and that you are very careful in corking them well, and have clean sound corks, much good Wine gets injured owing to neglect of this kind, it often becomes musty, pricked, &c.

In packing your Wine, should you wish it to coat, or crust soon, you must lay a good layer of saw dust at the bottom of your bin, and when you have laid your Wine, take a small watering pot, and well water it, the second tier do the same, and so on till you have accomplished the whole. Wine packed in this way, will have as good a coat, or crust, in a few months, as if bottled for five or six years.

N. B. You must not expect Wine that has been racked, to have so thick a coat, as Wine that has only been forced. Wine managed in this way, has often been sold for Wine many years in the bottle.

To Bottle Porter.

It is necessary before you begin bottling, to leave the bung out of the casks for a few days; observe that your bottles are dry, and corks sound; before you cork,

put a tea spoonful of ground Rice into each bottle, and your Porter will be fit for using in a fortnight, or three weeks at farthest.

To Bottle Ale.

When you intend to bottle your Ale, you must leave the bung out for a day, or two; take a tea-spoonful of brown Sugar, and put into each bottle, and your Ale will be fit to use in a very short time. You must be careful not to place your bottles too near each other, in case any should burst, which will sometimes happen, and one bottle may break several.

N. B. All kinds of Ale should be bottled in the same manner, observing, that your bottles are dry, and your corks good and sound; much good Ale is spoiled owing to bad corks.

Cyder.

To improve the flavour of your Cyder, put one gallon of the best Brandy, highly coloured with Cochineal, one pound of Alum, and three pounds of Sugar Candy, to every hogshead of Cyder, mixing it well together, and when you intend to bottle, leave your bung out for a day, or two. Take care your bottles are dry, and your corks good, as nothing will tend more to the injury of Cyder, or any liquor, so soon as bad corks.

Perry.

Nothing will add more to the improvement of Perry, than adding one gallon of the best Brandy, two pounds of Prunes, and two pounds of Sugar Candy,

to every hogshead, mixing the whole well together; when you intend bottling, the same directions should be observed as in Cyder, &c.

GAUGING.

To have a thorough knowledge of Gauging, is one of the most essential things a Publican ought to make himself versed in, as it will enable him to put his exciseman to defiance, to discover any fraud, or mistake from whatever cause it may arise; but there are many difficulties occuring from the many curves that the different casks are composed of; and therefore it requires some judgment and practice to come at the exact contents of a cask. The different curves of casks are reduced to four varieties; the first, when the staves are most bent; the second, when the staves are not so much bent; the third, when the staves are a little bent; the fourth, when the staves are quite straight from head to bung. In order that the

Publican may come at the exact contents of his casks, I have laid down a table, shewing the Gauge of several sized casks, either standing, or lying, the gallons they contain, and the dimensions of each cask by common rule used by excisemen, and broad coopers.

Four gallon cask, lying.

In.	Ten.	Gall.	Qu.
1	2 is	0	1
2	0.....	0	2
2	6.....	0	3
3	1.....	1	0
3	7.....	1	1
4	2.....	1	2
4	7.....	1	3
5	2.....	2	0
5	8.....	2	1
6	3.....	2	2
6	8.....	2	3
7	3.....	3	0

In.	Ten.		Gall.	Qu.
7	9	is	3	1
8	5.....		3	2
9	4.....		3	3
10	5.....		4	0

Five gallon cask, lying.

In.	Ten.		Gall.	Qu.
1	2	is	0	1
1	8.....		0	2
2	4.....		0	3
2	9 $\frac{1}{4}$		1	0
3	3.....		1	1
3	8.....		1	2
4	2.....		1	3
4	6.....		2	0
5	0.....		2	1
5	4.....		2	2
5	8.....		2	3
6	2.....		3	0
6	6.....		3	1
7	0.....		3	2

In.	Ten.		Gall.	Qu.
7	4	is	3	3
7	9	.....	4	0
8	4	.....	4	1
9	0	.....	4	2
9	7	.....	4	3
10	9	.....	5	0

Six gallon cask, lying.

In.	Ten.		Gall.	Qu.
0	9	is	0	1
1	6	.....	0	2
2	1	.....	0	3
2	6	.....	1	0
3	1	.....	1	1
3	6	.....	1	2
4	0	.....	1	3
4	4	.....	2	0
4	7	.....	2	1
5	2	.....	2	2
5	5 $\frac{1}{2}$	.....	2	3
5	9	.....	3	0

In.	Ten.		Gall.	Qu.
6	2 $\frac{1}{2}$	is	3	1
6	6.....		3	2
7	0.....		3	3
7	4.....		4	0
7	8 $\frac{1}{2}$		4	1
8	2.....		4	2
8	6.....		4	3
9	1.....		5	0
9	9.....		5	1
10	4.....		5	2
11	0.....		5	3
11	9.....		6	0

Eight gallon cask, lying.

In.	Ten.		Gall.	Qu.
1	1	is	0	1
1	8.....		0	2
2	3.....		0	3
2	8.....		1	0
3	2.....		1	1
3	5.....		1	2

tn.	Ten.		Call.	Qu.
3	9	is	1	3
4	2.....		2	0
4	5.....		2	1
4	8.....		2	2
5	2.....		2	3
5	5.....		3	0
5	8.....		3	1
6	1.....		3	2
6	4.....		3	3
6	7.....		4	0
6	$9\frac{1}{2}$		4	1
7	$2\frac{1}{2}$		4	2
7	5^1		4	3
7	9.....		5	0
8	$1\frac{1}{2}$		5	1
8	5.....		5	2
9	0.....		5	3
9	3.....		6	0
9	6.....		6	1
9	9.....		6	2
10	2.....		6	3
10	5.....		7	0

In.	Ten.		Gall.	Qu.
11	1	is	7	1
11	7	.....	7	2
12	3	.....	7	3
13	2	.....	8	0

Ten gallon cask, lying.

In.	Ten.		Gall.	Qu.
1	5	is	0	2
2	5	.....	1	0
3	$1\frac{1}{2}$	.....	1	2
3	8	.....	2	0
4	$4\frac{1}{2}$	.....	2	2
4	9	.....	3	0
5	5	.....	3	2
6	0	.....	4	0
6	5	.....	4	2
7	0	.....	5	0
7	4	.....	5	2
7	$9\frac{1}{2}$	.....	6	0
8	$4\frac{1}{2}$	.....	6	2
8	8	.....	7	0

In.	Ten.		Gall.	Qu.
9	5	is	7	2
10	2	.....	8	0
10	8	.....	8	2
11	5	.....	9	0
12	5	.....	9	2
14	0	.....	10	0

Twelve gallon cask, lying.

In.	Ten.		Gall.	Qu.
1	6	is	0	2
2	5	.....	1	0
3	3	.....	1	2
4	0	.....	2	0
4	5	.....	2	2
4	9 $\frac{1}{2}$	.....	3	0
5	5	.....	3	2
6	0	.....	4	0
6	4	.....	4	2
6	7	.....	5	0
7	1	.....	5	2
7	5	.....	6	0
7	9	.....	6	2

In.	Ten.		Gall.	Qu.
8	3	is	7	0
8	7 $\frac{1}{2}$	.....	7	2
9	0	.....	8	0
9	4	.....	8	2
9	9	.....	9	0
10	4	.....	9	2
10	9 $\frac{1}{2}$	.....	10	0
11	8	.....	10	2
12	5	.....	11	0
13	2	.....	11	2
15	0	.....	12	0

Sixteen gallon cask, lying.

In.	Ten.		Gall.	Qu.
1	5	is	0	2
2	2	.....	1	0
2	8	.....	1	2
3	4	.....	2	0
4	0	.....	2	2
4	5	.....	3	0
4	9	.....	3	2

In.	Ten.	Gall.	Qu.
5	3 is	4	0
5	8.....	4	2
6	2.....	5	0
6	7.....	5	2
7	0.....	6	0
7	3.....	6	2
7	7.....	7	0
8	1.....	7	2
8	4.....	8	0
8	8.....	8	2
9	1.....	9	0
9	5.....	9	2
9	9.....	10	0
10	2.....	10	2
10	6 $\frac{1}{2}$	11	0
11	0 $\frac{1}{2}$	11	2
11	5.....	12	0
11	9.....	12	2
12	4.....	13	0
13	0.....	13	2
13	5.....	14	0
14	1.....	14	2

14	7	is	15	0
15	5.....		15	2
16	$5\frac{1}{2}$		16	0

Twenty gallon cask, lying.

In.	Ten.		Gall.	Qu.
1	0	is	0	2
1	9.....		1	0
2	5.....		1	2
3	0.....		2	0
3	5.....		2	2
4	0.....		3	0
4	5.....		3	2
5	0.....		4	0
5	4.....		4	2
5	$7\frac{1}{2}$		5	0
6	1.....		5	2
6	4.....		6	0
6	7.....		6	2
7	0.....		7	0
7	3.....		7	2
7	$6\frac{1}{2}$		8	0

In.	Ten.		Gall.	Qu.
8	0	is	8	2
8	3 $\frac{1}{2}$	.....	9	0
8	5	.....	9	2
8	7	.....	10	0
9	0	.....	10	2
9	3	.....	11	0
9	5	.....	11	2
9	8	.....	12	0
10	1	.....	12	2
10	4	.....	13	0
10	7 $\frac{1}{2}$	.....	13	2
11	0	.....	14	0
11	4	.....	14	2
11	7 $\frac{1}{2}$	.....	15	0
12	1	.....	15	2
12	5	.....	16	0
13	0	.....	16	2
13	5	.....	17	0
13	9 $\frac{1}{2}$	.....	17	2
14	0 $\frac{1}{2}$	.....	18	0
15	0	.....	18	2
15	5	.....	19	0

In.	Ten.		Gall.	Qu.
16	4	is	19	2
17	5	.....	20	0

Thirty one and a half gallon cask, lying.

In.	Ten.		Gall.	Qu.
1	9	is	1	0
2	9	.....	2	0
3	6	.....	3	0
4	3	.....	4	0
5	0	.....	5	0
5	6	.....	6	0
6	3	.....	7	0
6	9	.....	8	0
7	6	.....	9	0
8	1	.....	10	0
8	6	.....	11	0
9	1	.....	12	0
9	6	.....	13	0
10	2	.....	14	0
10	7	.....	15	0
11	3	.....	16	0

In.	Ten.		Gall.	Qu.
11	6	is	17	0
11	$9\frac{1}{2}$	.....	18	0
12	4	.....	19	0
12	9	.....	20	0
13	4	.....	21	0
13	$9\frac{1}{2}$	.....	22	0
14	6	.....	23	0
15	2	.....	24	0
15	9	.....	25	0
16	5	.....	26	0
16	$9\frac{1}{2}$	.....	27	0
17	7	.....	28	0
18	4	.....	29	0
19	5	.....	30	0
21	3	.....	31	0
22	2	.....	32	2

Sixty-three gallons, or hogshead, lying.

In.	Ten.		Gall.	Qu.
1	4	is	1	0
2	$3\frac{1}{2}$	.....	2	0

In.	Ten.		Gall.	Qu.
2	9	is	3	0
3	4	.....	4	0
3	9	.....	5	0
4	4	.....	6	0
5	0	.....	7	0
5	4	.....	8	0
5	8	.....	9	0
6	$2\frac{1}{2}$	.....	10	0
6	6	.....	11	0
7	0	.....	12	0
7	3	.....	13	0
7	$6\frac{1}{2}$	.....	14	0
8	0	.....	15	0
8	3	.....	16	0
8	$6\frac{1}{2}$	.....	17	0
8	$9\frac{1}{2}$	.....	18	0
9	3	.....	19	0
9	6	.....	20	0
10	0	.....	21	0
10	3	.....	22	0
10	6	.....	23	0
10	$9\frac{1}{2}$	.....	24	0

In.	Ten.		Gall.	Qu.
11	2	is	25	0
11	4 $\frac{1}{2}$	.....	26	0
11	7	.....	27	0
12	0	.....	28	0
12	4	.....	29	0
12	6	.....	30	0
13	0	.....	31	0
13	4	.....	32	0
13	6	.....	33	0
18	9	.....	34	0
14	2 $\frac{1}{2}$	.....	35	0
14	5	.....	36	0
14	7	.....	37	0
15	0	.....	38	0
15	3	.....	39	0
15	6	.....	40	0
15	8 $\frac{1}{2}$	.....	41	0
16	1	.....	42	0
16	3	.....	43	0
16	6	.....	44	0
16	9	.....	45	0
17	2 $\frac{1}{2}$	.....	46	0

In.	Ten.		Gall.	Qu.
17	6	is	47	0
17	9	. . . . .	48	0
18	3	. . . . .	49	0
18	5	. . . . .	50	0
18	$9\frac{1}{2}$	. . . . .	51	0
19	$2\frac{1}{2}$	. . . . .	52	0
19	$6\frac{1}{2}$	. . . . .	53	0
20	0	. . . . .	54	0
20	5	. . . . .	55	0
20	9	. . . . .	56	0
21	4	. . . . .	57	0
21	9	. . . . .	58	0
22	4	. . . . .	59	0
22	9	. . . . .	60	0
23	5	. . . . .	61	0
24	5	. . . . .	62	0
26	0	. . . . .	63	0

It is necessary when you gauge a cask that it should be even on the stillions.

A Table for ascertaining the dimensions of a cask, from two gallons to sixty-three gallons, lying and standing.

Standing.				Lying.		Diagonal.	
Gall.		In.	Ten.	In.	Ten.	In.	Ten.
2	is	9	7	8	7	9	0
3	—	10	6	9	5	10	0
4	—	12	3	10	5	11	3
5	—	13	1	11	0	12	3
6	—	13	9	12	0	13	0
8	—	14	6	13	2	14	4
10	—	15	8	14	0	15	4
12	—	17	2	14	9 $\frac{1}{2}$	16	4
16	—	18	7	16	5	18	1
20	—	20	0	17	5	19	4
31 $\frac{1}{2}$	—	23	3	22	2	22	7
63	—	31	0	26	0	28	5

A Table for gauging Wine Pipes, lying.

	Contents.		Diagonal.		Bulge.	
	Gall.	is	In.	Ten.	In.	Ten.
Port Pipe . . .	136	is	36	8	31	4
Sherry ditto . .	133	—	36	5	32	0
Maderia	100	—	33	3	28	0
Lisbon	140	—	37	2	32	0
Mountain . . .	126	—	35	9	32	0
Wine Puncheon	88	—	31	8	28	4

*Licences to Ale-House Keepers,
&c.*

(By the 30 Geo. 11 Chap. 38.)

After October 10th, 1790, all persons who shall retail Foreign Wines, or British made Wines, or Sweets, or distilled Spirituous Liquors, or Strong Waters, shall, before they retail any of the above articles, take out such Licences hereafter mentioned as the case may require, which Licence shall be granted in the following manner.

If any such Licence be granted within the chief office of Excise in London, the same shall be granted under the hands and seals of two, or more Commissioners of Excise in England, or by such persons as they shall appoint ; but if the Licence shall be taken out in any part of the Kingdom,

not within the said limits, they shall be granted under the hands and seals of the Collectors and Supervisors of Excise within their respective districts, and in Scotland in the same manner, upon paying the several sums of money following :

	£.	s.	d.
The stamp duty on the Justice's Licence to retail Ale, &c. - -	1	11	6
To retail Foreign Wine in Eng- land, if the party has not a Spirit or Beer Licence - . . .	5	4	0
If the party has a beer Licence and not one for Spirits	4	4	0
If the party has also a Spirit Li- cence	2	4	0
For every Licence to retail British made Wines, or Sweets, either in England or Scotland . . .	2	4	0
To retail Foreign Wines in Scot- land, if the party has not a Spirit or Beer Licence	3	6	8

	£.	s.	d.
If he has a Beer Licence, but not one for Spirits	2	13	4
If he has also a Spirit Licence . .	1	6	8
For every Licence to retail Spi- rits in Great Britain, if the party's house be rated under fifteen pounds per Annum . .	4	14	0
If at 15l. and under 20l.	5	2	0
If at 20l. and under 25l.	5	10	0
If at 25l. and under 30l.	5	18	0
If at 30l. and under 40l.	6	6	0
If at 40l. and under 50l.	6	14	0
If at 50l. or upwards	7	2	0

These Licences to be renewed annually : every person who sells Foreign Wine by retail without a Licence, or renewing it in time forfeits 50l. On death, or removal, upon application to the Commissioners or Collectors, or Supervisors, as before recited, the Executor, &c. will be authorised to carry on the trade for the remainder of

the term ; also transferable one to another.

All persons shall be deemed retailers of Foreign Wine, who shall sell it in less quantity than two gallons.

All persons who shall sell Spirits, mixed, or unmixed in any less quantity than two gallons, shall be deemed retailers.

The first of the matters to be considered is the
the second of the matters to be considered is the
the third of the matters to be considered is the
the fourth of the matters to be considered is the
the fifth of the matters to be considered is the
the sixth of the matters to be considered is the
the seventh of the matters to be considered is the
the eighth of the matters to be considered is the
the ninth of the matters to be considered is the
the tenth of the matters to be considered is the

the eleventh of the matters to be considered is the
the twelfth of the matters to be considered is the
the thirteenth of the matters to be considered is the
the fourteenth of the matters to be considered is the
the fifteenth of the matters to be considered is the
the sixteenth of the matters to be considered is the
the seventeenth of the matters to be considered is the
the eighteenth of the matters to be considered is the
the nineteenth of the matters to be considered is the
the twentieth of the matters to be considered is the

the twenty-first of the matters to be considered is the
the twenty-second of the matters to be considered is the
the twenty-third of the matters to be considered is the
the twenty-fourth of the matters to be considered is the
the twenty-fifth of the matters to be considered is the
the twenty-sixth of the matters to be considered is the
the twenty-seventh of the matters to be considered is the
the twenty-eighth of the matters to be considered is the
the twenty-ninth of the matters to be considered is the
the thirtieth of the matters to be considered is the

*The New and Old Duty upon all kinds
of Foreign Spirituous Liquors, Wines, &c.*

Foreign Spirits.

Wholesale dealers in Spirits to take out a Licence annually, and pay five pounds for the same, on penalty of thirty pounds.

Foreign Spirits are subject to the following duties, payable at the Custom House.

	Duty.			Drawback.		
	£.	s.	d.	£.	s.	d.
Arrack imported by the East India Com- pany, per gallon . .	0	0	9	0	0	8
Brandy, ditto . . .	0	0	9	0	0	8
Geneva, ditto . . .	0	0	9	0	0	8
Citron Water, ditto	0	5	8	0	5	1
Hungary Water, ditto	0	2	10	0	2	7

	£.	s.	d.	£.	s.	d.
Rosa Solis, ditto . . .	0	2	10	0	2	7
Visney, ditto	0	2	10	0	2	7
Usquebaugh, ditto . . .	0	2	10	0	2	7
Cordial Water and all Spirits not enu- merated	0	2	10	0	2	7
British Rum per gal.	0	0	5	0	0	5
Foreign ditto	0	0	7	0	0	6

And there is likewise to be paid for Brandy, Rum, Spirits, or Aqua Vitæ, imported into Great Britain, the following duties :

	£.	s.	d.
For every gallon of Foreign Brandy	0	16	9
For ditto ditto Hollands	0	16	9
For every gallon Rum imported from any of the British Planta- tions	0	11	6

British Spirits.

Corn Distillers and Rectifiers are to take out an annual Licence, paying for the same one half-penny per gallon, according to the contents of their stills, under the penalty of two hundred pounds. Molasses Distillers and Rectifiers are under the penalty of thirty pounds, under the above circumstance.

The following Excise Duties to be paid.

	Total Duty.		
	£.	s.	d.
For every gallon of fermented Wort, or Wash, made in England for extracting Spirits for home consumption,			

	£.	s.	d.
from any Malt, Corn, Grain, or Tilts, or any mixture with the same, old, new, and additional Duty	0	0	9
For every gallon of Cyder, Per- ry, or any other liquor brew- ed in England, for extracting Spirits for home consumption, old, new, and additional Duty	0	0	8
For every gallon extracted from Molasses, or Sugar, old, new, and additional Duty	0	1	1 $\frac{1}{4}$
For every gallon of Foreign re- fused Wine, Cyder or Wash, from Foreign Materials, except Molasses or Sugar, old, new, and additional Duty	0	1	6
For every 96 gallons of Maid- stone Gin, produced from Malt, or Corn, old, new, and additional Duty	1	4	6 $\frac{1}{4}$
For every gallon of Spirits, Wine			

measure, not exceeding one to ten over proof, made in Scotland, and imported into England, the importer to pay 0 3 8

For every gallon of Spirits stronger than one to ten over proof, and not exceeding three per Cent. over one to ten over proof, an additional Duty in proportion to the strength, to be paid by the importer.

Wash brewed in England and exported to Scotland, is not chargeable with the additional Duties.

Duty on Wine.

All Foreign Wines imported into Great Britain, pay a duty of per Ton.

GENERAL OBSERVATIONS.

Be careful never to have an increase in your stock, but this will happen when you have been making British Compounds. You must put away in a private room the quantity you have increased, and return it again into your stock as you decrease it.

In Foreign Goods, you must observe the same precaution which may easily be done with a little attention; and keep your stock as even as possible.

Whenever you intend making your Spirit into Gin, or any Compound, you should desire your distiller to permit it British Compounds, as Compounds of

every denomination stand in the dealer's book as one and the same thing.

Never bung down your casks till your liquor is quite fine; and when you want to draw any off for use, first draw some in a measure till it runs clear, and then return it gently into the cask again.

Be particularly careful never to put white goods in a cask that has had coloured liquor in, nor in a new cask: Hollands it will materially discolour. Always keep your Anniseed, Peppermint, Carraway, in their respective casks; for whatever Spirit you put in them, you will undoubtedly spoil, nor will all the scalding in the world make them fit to put any other Spirit in.

A fine canvas bag like a jelly bag is necessary to have by you, in case at any time

your goods do not come fine; sometimes there will be a settlement at the bottom of your cask; but if you strictly observe my directions in letting your Sugar simmer over the fire for some time, continually skimming it, you will have very little settlement; but as it may so happen, it is necessary you should strain it through the canvas bag, once or twice, till it becomes perfectly fine.

In purchasing small quantities of Spirits you are charged for the cask, or you must return it: in purchasing a puncheon of Foreign Goods you are not.

I should advise every one to measure their casks before they are returned, as sometimes mistakes of that sort occur.

From the observations and examples I have made, every one must be convinced

in the Public Line, the great impositions they are subject to; but by attending strictly to what I have laid down, they have the remedy in their own hands.

BILLETING SOLDIERS.

By an Act passed 46 Geo. III. Cap. 66.

That for and during the continuance of this Act, and no longer, it shall and may be lawful to and for the constables, tithingmen, headboroughs, and other chief officers and magistrates of cities, towns, and villages, and other places within England, Wales, and the Town of *Berwick upon Tweed*; and, in their default or absence, for any one Justice of the Peace inhabiting in or near any such city, town, village, or place, and for no others, and such constables or other chief magistrates as aforesaid, are hereby required to quarter and billet the Officers and Soldiers in his Majesty's service in inns, livery-stables, ale-houses, victual-

ling-houses, and the houses of sellers of wine by retail to be drank in their own houses, or places thereunto belonging, other than and except persons who keep taverns only, being Freemen of the Company of Vintners of the City of London, who were admitted to the freedom before the fifth day of July, one thousand seven hundred and fifty seven, or who since have or shall hereafter be admitted to their freedom of the said Company in right of patrimony or apprenticeship, notwithstanding such persons who keep taverns only have taken out victualling licences; and all houses of persons selling brandy, strong waters, cyder, or metheglin by retail to be drank in houses, other than and except the house or houses of any distillers who keep houses or places for distilling brandy and strong waters, and the house of any shopkeeper, whose principal dealings shall be more in other goods and merchandize than in

brandy and strong waters, so as such distillers and shopkeepers do not permit or suffer tippling in his or their houses.

Persons aggrieved by being quartered on.

And in case any person shall find himself aggrieved in that such constable, tithingman, or headborough, chief officer or magistrate, (such 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 a complaint made to two or more Justices of the Peace of such division, city, or liberty, such Justices respectively shall have, and have

hereby power to relieve such person, by ordering such and so many of the Soldiers to be removed and quartered upon such other person or persons, as they shall see cause; and such other person or persons shall be obliged to receive such Soldiers accordingly.

Constables, &c. may issue Precepts for Billetting Soldiers in Westminster.

And be it further enacted and declared by the authority aforesaid, that whenever any order shall issue for the quartering or billeting the Officers or Soldiers of his Majesty's regiments of Foot Guards within the City and Liberties of Westminster, and places adjacent lying in the county of Middlesex, and in the county of Surry, and in the Borough of Southwark in the said county of Surry, the high constables shall deliver out precepts to the several petty constables, head-

boroughs, or tithingmen of each parish, ward, hamlet, and districts within their respective divisions, to billet and quarter such Officers and Soldiers of his Majesty's Regiments of Foot Guards on such houses only as by this Act are limited within their respective parishes, hamlets, or districts; and such petty constables, headboroughs, and tithingmen, shall in pursuance thereof billet and quarter every such Officer and Soldier in such houses so subjected thereto by this Act, equally and proportionably according to the number of such Officers and Soldiers so to be billeted and quartered, and of the houses so subjected to receive them; and such Officers and Soldiers of the Foot Guards shall be quartered within the said City and Liberties of Westminster, and the places adjacent lying in the said county of Middlesex (except the City of London) and in the said county of Surry, and in the said Borough of Southwark in the said

county of Surry, in the same manner, and under the same regulations, as in other parts of England, in all cases for which particular provision is not made by this Act.

And be futher enacted by the authority aforesaid, that the Officers, Men, and Horses belonging to his Majesty's Horse or Dragoons, and also all bat and 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 the inns, livery stables, ale-houses 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, alehouses, victualling-houses, and other houses in which they are so allowed to be quartered and billeted, with diet and small beer, and with stables and hay, and straw for such horses, paying and allowing for the same the several rates hereinafter mentioned, to be payable out of the subsistence money for diet and small beer, hay and straw for such horses.

Persons having no Stables.

Provided always, and be it further enacted by the authority aforesaid, that when any of his Majesty's Horse or Dragoons, or any other Horses as aforesaid, shall be quartered or billeted upon the owner or owners, occupier or occupiers, of any alehouse, victualling-house, or other house, in which Officers or Soldiers may be quartered by virtue of this Act, who

have no stables, then 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 Horse or Dragoons, or other Horses, shall be so quartered and billeted, and upon his or 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 and quartered upon such 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 the 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 and Horses shall be removed to or amongst the person or persons to whom such Men and Horses shall be so removed as aforesaid, or be applied in the furnishing of quarters for the reception of such Men and Horses, as the case may require, and as such Justices shall think fit.

Dragoons, &c. to be Billeted with their Horses.

And whereas great inconveniences have arisen and may arise in such places where Horse or Dragoons are or may be quartered by the billeting of the Men and their Horses at different Houses, and often at great distances from one another, contrary to the true intent and meaning of this Act; be it therefore enacted by the authority aforesaid, that in all places where

Horse or Dragoons shall be quartered or billeted in pursuance of this Act, for the future, the Men and their Horses shall be billeted in one and the same house (except in case of necessity), and that in no other case whatsoever there be less than one man billeted where there shall be one or two Horses, nor less than two men where there shall be four Horses, and so in proportion for a greater number, and in such case each Man shall be billeted as near his Horse as possible.

Manner of Charging Men and Horses.

And whereas some doubts have arisen whether Commanding Officers of any regiment, troop, or company, may exchange any Men or Horses quartered in any town or place with another Man and Horse quartered in the same place, for the benefit of the Service; be it declared

and enacted by the authority aforesaid, that such exchange as above mentioned may be made by such Commanding Officers respectively, provided the number of Men or Horses do not exceed the number at that time billeted on such house or houses, and the constables, tithingmen, headboroughs, and other chief officers and magistrates of the cities, towns, and villages, or other places wherein any regiment, troop, or company, shall be quartered, are hereby required to billet such Men and Horses so exchanged accordingly.

PENALTIES.

Provided always, and be it enacted by the authority aforesaid, that if any officer shall take or cause to be taken, or knowingly suffer to be taken any money of any person for excusing the quartering of officers or soldiers, or any of them, in any house allowed by this Act, every such officer shall be cashiered, and incapable of serving in any military employment whatsoever.

Penalties on Constables, &c.

And be it further enacted by the authority aforesaid, that if any high constable, beadle, or other officer or person whatsoever, who by virtue or colour of

this Act shall quarter or billet, or be employed in quartering or billeting, any officers or soldiers, shall neglect or refuse to quarter or billet such officers or soldiers, when thereunto required, in such manner as is by this Act directed, provided sufficient notice be given before the arrival of such troops, or shall receive, demand, contract, or agree for any sum or sums of money, for any reward whatsoever, for or on account of excusing, or in order to excuse, any person or persons whatsoever from quartering or receiving into his, her, or their house or 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 or her, shall refuse to receive or victual any such officer or soldier so quartered or billeted on him or her as aforesaid, or shall refuse to furnish or allow, according to the directions of this Act, the several

things hereinafter respectively directed to be furnished or allowed to non-commissioned officers or soldiers so quartered or billeted on him or her as aforesaid, or 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 hereinafter mentioned, 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 own confession, or by the oath of one or more credible witness or witnesses, which oath the said Justice or Justices is and are hereby empowered to administer ; every such high constable, constable, beadle, or other officer or person so offending, 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, as the said

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 offending, by warrant under the hand and seal or 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 constable within the county, city or liberty, or to any of the overseers of the poor of the parish where the offender shall dwell; which said sum of five pounds, or the said sum not exceeding five pounds, nor less than forty shillings, when levied, shall be applied in the first place in making such satisfaction to any soldier for the expence he may have 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 wherein the offence shall be committed,

or to some one of them, for the use of the poor of the said parish.

Officers and Soldiers to pay Rates for their Diet.

Provided nevertheless, and it is hereby enacted, that the officers and soldiers so quartered and billeted as aforesaid, shall be received and furnished with diet and small beer, by the owners of the inns, livery stables, alehouses, victualling houses and other houses, in which they are allowed to be quartered and billeted by this Act, paying and allowing for the same the several rates hereinafter mentioned, to be payable out of the subsistence money for diet and small beer.

Innholders furnishing the Men with Vinegar, &c.

Provided always, that in case any innholder or other person on whom any

non-commissioned officers or private men shall be quartered by virtue of this Act, (except on a march or employed in recruiting, and likewise except there cruits 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 for such non-commissioned officers or soldiers the use of fire, and the necessary utensils for dressing and eating 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 the pay and subsistence of such non-commission-

ed officers and soldiers, shall pay the several sums hereinafter mentioned, 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 innholders, or other person on whom such non-commissioned officers and soldiers are quartered, any thing herein contained to the contrary notwithstanding. And that the quarters both of officers and soldiers may hereafter be duly paid and satisfied, and his Majesty's duties of excise better answered, be it enacted by the authority aforesaid, that from and after the twenty-fourth day of June one thousand eight hundred and six, every officer to whom it belongs to receive, or that does actually receive, the pay or subsistence money, either for a whole regiment or particular troops and companies, or otherwise, shall, immediately upon each receipt of every particular sum which shall from time to time be paid, returned, or come to his or

their hands, on account of pay or subsistence, give public notice thereof to all persons keeping inns or other places where officers or soldiers are quartered by virtue of this Act; and shall also appoint the said innkeepers and others to repair to their quarters at such times as they shall appoint for the distribution and payment of the said pay or subsistence money to the officers or soldiers, which shall be within four days at the farthest after the receipt of the same as aforesaid; and the said innkeepers and others shall then acquaint such officer or officers with the accounts or debts (if any shall be) between them and the officers and soldiers so quartered in their respective houses, which account the said officer or officers is or are hereby required to accept of, and immediately pay the same before any part of the pay or subsistence be distributed either to the officers or soldiers, provided the said accounts exceed not for a commissioned

officer of dragoons being under the degree of a captain, for such officer's diet and small beer per diem two shillings; nor for one commission officer of foot under the degree of captain, for such officer's diet and small beer per diem one shilling; nor for one light horseman's diet and small beer per diem seven pence; nor for one dragoon's diet and small beer per diem seven pence; nor for one foot soldier's diet and small beer per diem five pence; nor for each horse, which shall be quartered under the authority of this Act, for hay and straw for such horse per diem six pence; and if any officer or officers as aforesaid shall not give notice as aforesaid, and shall not immediately upon producing such account stated, satisfy, content, and pay the same upon complaint and oath made thereof by any two witnesses at the next quarter sessions for the county or city where such quarters where (which oath the Justices of the Peace at such ses-

sions are hereby authorized and required to administer) the paymaster or paymasters of his Majesty's guards and garrisons, and marines, are hereby required and authorized (upon the certificate of the said Justices before whom such oath was made of the sum due upon such accounts, and the persons to whom the same is owing) to pay and satisfy the said sums out of the arrears due to the said officer or officers, upon penalty that such paymaster or paymasters shall forfeit their respective place or places, of paymaster or paymasters, and be discharged from holding the same for the future ; and in case there shall be no arrears due to the said officer or officers, then the said paymaster or paymasters are hereby authorized and required to deduct the sums he or they shall pay, pursuant to the certificate of the said Justices out of the next pay or subsistence money of the regiment, to which such officer or officers shall belong ; and such

officer or officers shall for every such offence, or for neglecting to give notice of the receipt of such pay or subsistence money as aforesaid, be deemed and taken, and are hereby declared *ipso facto* cashiered; and where it shall happen that the subsistence money due to any officer or soldier shall, by occasion of any accident, not be paid to such officer or soldier, or such officer or soldier shall neglect to pay the same, so that quarters cannot be or are not paid as this Act directs, and where any horse, foot, or dragoons shall be upon their march, so that no subsistence can then be remitted to them, to make payment as this Act directs, or they shall neglect to pay the same, in every such case it is hereby further enacted, that every such officer shall before his or their departure out of his or their quarters, where such regiment, troop, or company shall remain for any time whatsoever, make up the accounts as this Act directs, with

every person with whom such regiment, troop, or company shall have quartered, and sign a certificate thereof, and give the same certificate, so by him signed, to the party to whom such money is due, with the name of such regiment, troop, or company to which he or they shall belong; to the end the said certificate may be forthwith transmitted to the paymaster of his Majesty's guards and garrisons, or to the paymaster of marines, who are hereby required immediately to make payment thereof to the person or persons to whom such money shall be due, to the end that the same may be applied to such regiment, troop, or company respectively under pain, as is before in this Act directed for non-payment of quarters.

Soldiers' Wives, &c. &c.

And be it enacted by the authority aforesaid, that if any officer, military or

civil, by this Act authorized to quarter soldiers in any houses hereby appointed for that 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 contrary to consent of the owners, the party offending, if an officer of the army, shall upon complaint and proof thereof^s made to the commander in chief of the army, or Judge Advocate, be *ipso facto* cashiered; and if a constable, tithingman, or any 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 his goods, rendering the overplus to the party, after deducting reasonable for the same charge.

A LIST OF TAXES

*That will be found useful to all in the Public
Line, alphabetically arranged.*

Agreement, under hand only, where the matter shall be of the value of 20l. or upwards, upon any number of words not amounting to thirty common law sheets, 16s. and for every entire fifteen common law sheets, over and above the first fifteen, the further sum of 16s.

Agreements for leases at rack rent under the yearly value of 5l. or for the hire of labourers, artificers, manufacturers, or menial servants; or relative to the sale of goods, wares, or merchandize; or where

the matter of it shall not exceed 20l. are exempt from this duty.

Unstamped agreements may be stamped at the Head Office, Somerset Place, Strand, on paying the duty within twenty one days.

Apprentices' indentures, if the fee given does not exceed 10l. each indenture 15s. if above 10l. and not exceeding 20l.—1l. 10s. above 20l. and not exceeding 50l.—2l. 10s. above 50l. and not exceeding 100l.—5l. above 100l. and not exceeding 300l.—12l. 300l. and upwards 20l.—Assignment of indentures (except of parish or charity children) 15s.

This duty is chargeable on the master or mistress; the indentures to be dated on execution, and in London to be delivered to the Stamp Office for enrolment in

a month, but in the country, within two months. Indentures for parish or charity children not liable.

ASSESSED TAXES.

By an Act 46 Geo. III. an additional ten per Cent. is payable from the 5th of April 1806, on all the present taxes on windows, houses, male servants, under-gardeners, riders, clerks, book-keepers, shopmen, warehouse men, waiters, stable keepers, servants, servants let to hire, carriages, taxed carts, horses, race horses, mules, dogs, coach makers, carriages made for sale, horse dealers, hair powder, and armorial bearings, which duties are to be payable as the former duties.

AUCTIONS,

Goods sold by, pay the following Duties:

Estates, Annuities, Farming Stock,
Ships and Vessels, Reversionary Interest

in the Public Funds, Plate and Jewels, 7d. in the pound.

Fixtures, Furniture, Pictures, Books, Horses, Carriages, &c. 1s. in 20s.

Farming Stock, if sold on the Estate where it grows, and by the owner, is exempt; also Goods distrained for Rent or Tithes.

Bills of Exchange, Drafts, Promissory or other Notes.

	Otherwise than on de- mand.	On de- mand.
	<i>s. d.</i>	<i>s. d.</i>
For 40s. and not exceeding 5l. 5s.	1 0	0 8
Above 5l. 5s. and not exceeding 30l.	1 6	1 6
Above 30l. and not exceeding 50l.	2 0	2 0
Above 50l. and not exceeding 100l.	3 0	3 0
Above 100l. and not exceeding 200l.	4 0	4 0
Above 200l. and not exceeding 500l.	5 0	5 0
Above 500l. and not exceeding 1000l.	7 6	7 6
Above 1000l. - - - - -	10 0	10 0

Orders on Bankers, payable to bearer within ten miles of the place of drawing, are exempt from stamps.

Persons drawing bills on paper not legally stamped, accepting or paying such, or ordering them to be paid, forfeit 20l. beside the duty.

Bonds given as a security for the payment of money, not above 100l. 1l.
 above 100l. and not exceeding 300l. 1l. 10s.
 above 300l. and not exceeding 500l. 2l.
 above 500l. and not exceeding 1000l. 3l.
 above 1000l. and not exceeding 2000l. 4l.

*Carriages with four Wheels for pleasure, pay
 Annually.*

	£.	s.	d.		£.	s.	d.
For one	10	0	0	For five	65	0	0
— two	22	0	0	— six	88	0	0
— three	36	0	0	— seven	98	0	0
— four	50	0	0	— eight	116	0	0

And 18l. for every one after 8—and for every additional body used on the same carriage, the further sum of 5l.

Carriages drawn with one horse, with less than four wheels (taxed carts excepted) 5l. 5s. if drawn by two or more horses 7l. 7s. and every additional body used on the same carriage 2l. 10s. Carriages with less than four wheels, drawn by one horse, made of wood and iron, without any other than a tilted covering, and no lining or springs, or any ornament whatever, and with the words “a Taxed Cart,” and the owner’s name and place of abode in letters an inch long, and which did not originally cost more than 12l.—1l. 4s. yearly.

DOGS.

Every person who shall keep any greyhound, hound, pointer, setting dog, spaniel, lurcher or terrier, or who shall keep

two or more dogs, of whatever description or denomination the same may be, shall annually pay for each 10s. and every person who shall inhabit any dwelling house assessed to any of the duties on inhabited houses, or on windows, or lights, and shall keep one dog or more, not being of the above description, shall pay 6s. for such dog.

But this duty is not to extend to dogs not six months old, the proof of which to be on the owner, on an appeal to the commissioners.

Horses used for riding or drawing carriages (except post horses) pay annually.

No.	At per Horse.			Total per Year.		
	£.	s.	d.	£.	s.	d.
1	2	8	0	2	8	0
2	4	0	0	8	0	0
3	4	8	0	13	4	0
4	4	11	0	18	4	0

No.	At per Horse.			Total per Year.		
	£.	s.	d.	£.	s.	d.
5	4	12	0	23	0	0
6	4	16	0	28	16	0
7	4	18	0	34	6	0
8	4	18	0	39	4	0
9	5	0	0	45	0	0
10	5	6	0	52	10	0
11	5	5	0	57	15	0
12	5	5	0	63	0	0
13	5	5	6	68	11	6
14	5	5	6	73	17	0
15	5	5	6	79	2	6
16	5	5	6	84	8	0
17	5	6	0	90	2	0
18	5	6	0	95	17	0
19	5	7	0	101	13	0
20	5	8	0	108	0	0

And so on at the same rate of 5l. 8s. 0d. per horse for any number above twenty.

N. B. Every person enrolled and serving in any corps of Yeomanry or Volun-

teers in Great Britain, who shall have attended the exercise of his corps five days of muster and exercise at least in the course of the preceding year, and who shall be returned in the muster rolls, and certified to have so attended, unless prevented by actual sickness, such sickness to be certified by some medical practitioner to the commanding officer, and who shall be returned in the said muster roll as having used any horse for such service, during such days of muster and exercise as aforesaid, shall be exempt from the payment of the duties in respect of such one horse; and every claim of such last mentioned exemption, shall be proved by the certificate under the hand of the commanding officer.

Horses, &c. let to hire, pay each 2l. 8s. annually.

Houses of 5l. and 20l. a year, pay annually in the pound 1s. 6d.—twenty

pounds to 39l. 2s.—forty pounds and upwards 2s. 6d. No house pays that has not furniture in it.

Particular Exemptions.

Such warehouses as are distinct and separate buildings, and not parts of such dwelling houses, or the shops attached thereto, but employed solely for the lodging goods, wares, or merchandize, or for carrying on some manufacture (notwithstanding the same may adjoin to, or have communication with the dwelling house or shop.)

Receipts for 40s. and under 10l. on a stamp of 2d.—10l. and under 20l. 4d.—20l. and under 50l. 8d.—50l. and under 100 1s.—100l. and under 200l. 2s.—200l. and under 500l. 3s.—500l. and upwards 5s. Full sums paid to be mentioned.

Receipts in full on accounts finally balanced and paid, on a stamp 5s. No receipts, &c. valid by law, but on legal stamps, except under 40s.—The duties to be paid by the person required to give the receipts, and his refusal subjects him to a penalty of 10l.

Receipts not stamped, may be stamped within fourteen days after their date, on paying 5l. above the legal duty, or within one calendar month, on paying 10l.

Servant Men.

Masters to pay yearly for one 2l.—two 2l. 10s. each—three 3l.—four 3l. 10s.—five 4l.—six 4l. 4s.—seven 4l. 6s.—eight 4l. 12s. nine 5l.—ten 5l. 10s.—and eleven and upwards 6l. 6s. each.

Bachelors to pay annually additional for every man servant 1l. 10s.—For every

gardener employed by persons chargeable to the above duties, or employed where the constant labour of one is not necessary, 5s. For every clerk, book keeper, or office keeper employed, 1l. 1s. where more than one, 2l. 2s. each.

For every regular waiter in any tavern, alehouse, eating house, or lodging house (being an eating house) 2l.

No servants to be paid for if wholly employed in husbandry, manufactures or trade.

Housekeepers must give in, a week after notice, a list of their lodgers, servants, horses, &c. or forfeit 10l.

Windows.

Duties to be paid from and after April 5, 1804.—For every dwelling house in England, containing the following number of windows.

No.	Duty.			No.	Duty.		
	£.	s.	d.		£.	s.	d.
1 to 6	0	6	0	19	9	5	
Ditto	0	8	0	20	10	0	
— 7	0	18	6	21	10	15	
— 8	1	10	0	22	11	10	
— 9	1	18	0	23	12	5	
—10	2	10	0	24	13	0	
—11	3	5	0	25	13	15	
—12	4	0	0	26	14	10	
—13	4	15	0	27	15	5	
—14	5	10	0	28	16	0	
—15	6	5	0	29	16	15	
—16	7	0	0	30	17	10	
—17	7	15	0	31	18	5	
—18	8	10	0	32	19	0	

No.	Duty.	No.	Duty.
	£. s.		£. s.
—33	19 15	75 to 79	41 9
—34	20 10	80 — 84	43 9
—35	21 5	85 — 89	45 9
—36	22 0	90 — 94	47 9
—37	22 15	95 — 99	49 9
—38	23 10	100 — 109	52 9
—39	24 5	110 — 119	56 9
40 to 44	25 15	120 — 129	60 9
45 — 49	28 5	130 — 139	64 9
50 — 54	30 15	140 — 149	68 9
55 — 59	33 5	150 — 159	72 9
60 — 64	35 9	160 — 169	76 9
65 — 69	37 9	170 — 179	80 9
70 — 74	39 9	180 and upwards	83 0

Every window which by due measurement of the whole space in the aperture on the outside exceeds 12 feet, by 4 feet 9 inches, to be charged as two windows, except those so made before April the 5th,

1785, and shops, warehouses, coffee houses, tap rooms, &c.

Rules for Charging Windows.

To include all sky lights, windows in stair-cases, garrets, cellars, passages, and all other parts of dwelling houses, whether adjoining or not, and to be charged yearly upon the occupier. Chambers in the inns of court or chancery, &c. or any public hospital, shall be charged as an entire house; but every chamber which shall not contain more than eight windows, shall be charged at the rate of 3s. each; halls or offices belonging to public bodies charged with any other taxes or rates, to be charged as dwelling houses. Windows giving light to more than one room to be charged as separate windows. Windows or lights in any dairies or cheese rooms not liable; but such windows or lights must be made with splines; wooden laths, or iron

bars ; and wholly without glass, also the dairies or rooms aforesaid, must not be used to dwell or sleep in; and on the doors thereto must be painted in large roman black letters of two inches in height, the words *dairy* and *cheese room*, or some of them as the case shall require ; otherwise, such dairies and rooms shall be charged with the duties.

Particular Exemptions the same as in Houses.

WINE.

Persons removing more than three gallons of Wine, must apply for a permit to the Exciseman of their district, stating what and how much they intend to remove, to what place, and by what conveyance.

NEW PROPERTY TAX.

(46 Geo. III.)

During the present war from the 5th of April 1806, and until the 6th day of April next after the ratification of a definitive treaty of peace, the following duties shall be assessed and paid :

By landlords—for all lands, tenements, hereditaments or heritages, for every 20s. annual value thereof 2s.

By tenants—for all dwelling houses, lands, tenements, hereditaments, for every 20s. annual value 1s. 9d.

Upon all dividends, upon all profits arising from annuities, dividends, and shares of annuities out of any public reve-

nue for every 20s. 2s. Upon the annual profits or gains of any profession, trade, or vocation, for every 20s. 2s.

Upon all annual income, however arising, not otherwise charged, payable at any time or times, on every 20s. 2s.

Upon every public office, pension or stipend out of the King's revenue, on every 20s. 2s.

Incomes of or under 50l. per annum, are exempted; above 50l. and under 150l. have an abatement of 1s. in 20s.

Premiums for insurance on lives are allowed where income is under 150l. per annum.

Persons neglecting to make returns, pay 20l. and double duty, or 50l. if prosecuted.

Persons pretending that stock is the property of foreigners, and claiming an exemption of duty, shall forfeit 500l. and pay double duty.

Persons fraudulently changing their residence, or converting property, or delivering false statements, to be charged double duty.

Parents and guardians are liable for infants; executors for persons dying; persons giving false evidence, are guilty of perjury; forgery or altering certificates is transportation for fourteen years.

Persons having more than two legitimate children, and maintained by them, have an allowance of four per Cent. on the amount of the assessment by assessed taxes (if it is under 40l. per annum) for each child above two. A penalty of 100l. if any fraud committed in making claim.

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