

ÉIRE.

**BILLE NA BIOTAILLE NEAMHAIBI (SRIANADH), 1947.
IMMATURE SPIRITS (RESTRICTION) BILL, 1947.**

*Mar do ritheadh ag dhá Thigh an Oireachtais.
As passed by both Houses of the Oireachtas.*

ARRANGEMENT OF SECTIONS.

Section.

1. Definitions.
2. Restrictions on delivery for the purposes of home consumption of immature spirits.
3. Repeals.
4. Short title.

SCHEDULE.

ENACTMENTS REPEALED.

ÉIRE.

BILLE NA BIOTAILLE NEAMHAIBI (SRIANADH), 1947. IMMATURE SPIRITS (RESTRICTION) BILL, 1947.

BILL

entitled

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AN ACT TO RE-ENACT, WITH A TEMPORARY MODIFICATION AS REGARDS RUM, THE IMMATURE SPIRITS (RESTRICTION) ACT, 1915, AND THE IMMATURE SPIRITS (RESTRICTION) ACT, 1926.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:— 10

Definitions.

1.—In this Act—

foreign spirits.

the expression “foreign spirits” means all spirits liable to a duty of customs;

Irish spirits.

the expression “Irish spirits” means spirits liable to a duty of excise; 15

spirits.

the word “spirits” means spirits of any description, and includes all liquors mixed with spirits and all mixtures, compounds or preparations made with spirits;

warehoused.

the word “warehoused” means warehoused in a warehouse approved or provided, under the Acts relating to customs and excise, for the deposit of spirits. 20

Restrictions on delivery for the purposes of home consumption of immature spirits.

2.—(1) (a) Subject to the provisions of this section, no Irish spirits or foreign spirits shall be delivered for home consumption unless they have been warehoused for at least five years. 25

(b) During the period of three years commencing on the date of the passing of this Act, *paragraph (a)* of this subsection shall, in its application to rum, have effect as if the word “three” were substituted therein for the word “five”. 30

(2) The restriction imposed by *subsection (1)* of this section shall not apply to—

(a) spirits delivered for purposes for which they may be delivered free of duty, or

(b) mixtures, compounds or preparations which have been charged to duty in respect of spirit contained in them or used in their preparation or manufacture. 35

(3) Subject to the payment of such (if any) duties as may be chargeable thereon and to compliance with such conditions as the Revenue Commissioners may impose, the restriction imposed by *subsection (1)* of this section shall not apply to— 40

(a) spirits delivered to a licensed rectifier, a manufacturing chemist or a manufacturer of perfumes, for use in their manufactures or to other persons authorised by the Revenue Commissioners, or 45

(b) spirits delivered for scientific purposes, or

(c) imported Geneva, or

(d) imported perfumed spirits, or

(e) foreign liqueurs.

(4) Any period which, in the case of imported spirits, is shown to the satisfaction of the Revenue Commissioners to have elapsed between the dates of distillation and importation shall be treated, for the purposes of this section, as a period during which the spirits have been warehoused.

(5) Nothing contained in this section shall interfere with the supply of rectified spirits of wine for the purpose of making medicines to registered medical practitioners, hospitals and persons entitled to carry on the business of a chemist and druggist.

10 (6) If any person—

(a) procures, or attempts to procure, the delivery of spirits in contravention of this section, or

15 (b) acts in contravention of, or fails to comply with, any conditions imposed by the Revenue Commissioners in pursuance of this section,

such person shall be liable to a customs or excise penalty, as the case may be, of one hundred pounds and any spirits in respect of which the offence is committed shall be forfeited.

3.—The enactments set out in the second column of the Schedule Repeals.
20 to this Act are hereby repealed to the extent set out in the third column of the said Schedule.

4.—This Act may be cited as the Immature Spirits (Restriction) Short title.
Act, 1947.

SCHEDULE.

Section 3.

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ENACTMENTS REPEALED.

Session and Chapter or Number and Year (1)	Short Title (2)	Extent of Repeal (3)
5 & 6 Geo. V, c. 46	The Immature Spirits (Restriction) Act, 1915.	The whole Act.
No. 26 of 1926	The Immature Spirits (Restriction) Act, 1926.	The whole Act.

Éire.

BILLE NA BIOTAILLE NEAMHAIBÍ
(SRIANADH), 1947.

BILLE

dá ngairmtear

Acht do dhéanamh athachtuithe, fara modhnú sealadach maidir le rum, ar an *Immature Spirits (Restriction) Act*, 1915, agus ar Acht na Biotáille Neamhaibí (Srianadh), 1926.

*Rite ag dhá Thigh an Oireachtais,
16ú Aibreán, 1947.*

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Éire.

IMMATURE SPIRITS (RESTRICTION)
BILL, 1947.

BILL

entitled

An Act to re-enact, with a temporary modification as regards rum, the Immature Spirits (Restriction) Act, 1915, and the Immature Spirits (Restriction) Act, 1926.

*Passed by both Houses of the Oireachtas,
16th April, 1947.*

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