Anno tricesimo tertio

Georgii II. Regis.

An Act for encouraging the Exportation of Rum and Spirits of the Growth, Produce, and Manufacture, of the *British* Sugar Plantations, from this Kingdom, and of *British* Spirits made from Melasses.



FOR encouraging the Exportation of Rum and Spirits of the Growth, Produce, and Manufacture, of the British Sugar Plantations in America, from this Kingdom, as Merchandize, be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Sixteenth Day of June, One thousand seven hundred and sixty, upon the Exportation of Rum or Spirits of the Growth, Produce, and Manufacture, of the British Sugar Plantations in America, from this Kingdom, as Merchandize, there shall be, instead and in lieu of all former Drawbacks and

Preamble.

The Duties of Custom payable upon the Importation of Rum and Spirits from the *British* Sugar Plantations, to be repaid upon the Exportation thereof;

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and Allowances out of the Duties of Custom, a Drawback, or an Allowance of all the Duties of Custom payable upon the Importation of such Rum or Spirits; and which Drawback or Allowance shall be made in such Manner, and under such Rules, Regulations, Penalties, and Forfeitures, as any Drawback or Allowance, payable out of the Duties of Customs upon the Exportation of such Rum or Spirits, was, could, or might, be made before the passing of this Act.

and the Duties of Excise to be remitted upon all such as shall be exported before Payment is made of the said Duties.

And be it further enacted by the Authority aforesaid, That from and after the said Sixteenth Day of June, One thousand seven hundred and sixty, all Rum and Spirits of the Growth, Produce, and Manufacture, of the British Sugar Plantations in America, which shall, before the Payment of the Duties of Excise charged upon the Importation thereof, be exported as Merchandize, under the Rules, Restrictions, and Regulations, herein after established and referred to, from any Warehouse or Warehouses in which such Rum or Spirits hath been, or shall be, lodged or deposited, by virtue and in pursuance of an Act made in the Fifteenth and Sixteenth Years of the Reign of His present Majesty, intituled, An Act to impower the Importers or Proprietors of Rum or Spirits of the *British* Sugar Plantations, to land the same before Payment of the Duties of Excise charged thereon, and to lodge the same in Warehouses at their own Expence; and for the Relief of *Ralph Barrow*, in respect to the Duty on some Rock Salt, lost by the Overflowing of the Rivers *Weaver* and *Dane*; shall be freed and discharged from all Duties of Excise, in such Manner as is herein after mentioned.

Exporter to give Bond for the due Exportation thereof.

And be it further enacted by the Authority aforesaid, That before any such Rum or Spirits shall be delivered out of any Warehouse, as aforesaid, for Exportation, the Person or Persons intending to export such Rum or Spirits, shall give Bond, with sufficient Security, to His Majesty, His Heirs, and Successors, to be approved of by the respective Commissioners of Excise in England and Scotland for the time being, or any Three of them, or by such Person or Persons as they shall, from time to time, appoint for that Purpose, in Double the Value of the Goods and the Duties of Excise payable thereon, that such Rum and Spirits, and every Part thereof, shall (the Dangers of the Seas and Enemies excepted) be really and truly exported as Merchandize to, and landed in, such Ports or Places beyond the Seas, as shall be specified in such Bonds; and that the same shall not be exported or carried to any other Place or Country

try whatſoever, nor relanded in any Part of Great Britain, or the Iſlands of Guernſey, Jerſey, Alderney, Sark, or Man, or either of them.

And be it further enacted by the Authority aforeſaid, That the Rum and Spirits lodged or depoſited in ſuch Warehouſe or Warehouſes as aforeſaid, ſhall and may, from time to time, be delivered out of ſuch Warehouſe or Warehouſes for Exportation, and upon the Exporter or Exporters, or ſome Perſon or Perſons on his, her, or their Behalf, producing to the Keeper or Keepers of ſuch reſpective Warehouſe or Warehouſes, and to the Officer or Officers appointed by the Commiſſioners of Exciſe reſpectively to attend the ſame, a Certificate or Certificates from the reſpective Commiſſioners of Exciſe, or any One of them, or ſuch Perſon or Perſons as they ſhall appoint to take ſuch Bond and Security, as aforeſaid, certifying that ſuch Bond and Security hath been given, the Keeper or Keepers of ſuch Warehouſe or Warehouſes, and Officer or Officers of Exciſe attending the ſame, ſhall deliver ſo much Rum or Spirits, as ſhall be mentioned in every ſuch Certificate reſpectively, to be exported; and ſuch reſpective Keeper or Keepers of ſuch Warehouſe or Warehouſes, and Officer or Officers of Exciſe, ſhall thereupon give to ſuch Exporter or Exporters, or the Perſon or Perſons employed to take Care of the Delivery of ſuch Rum or Spirits, a Certificate, ſpecifying the Quantity of the Rum or Spirits ſo delivered, the Size or Contents, and the Marks of the Caſk or Package in which ſuch Rum or Spirits are contained, the Quantity of Rum or Spirits contained in ſuch Caſk or Package on the Landing thereof, the Name or Names of the Proprietor or Proprietors, Importer or Importers, of ſuch Rum or Spirits, and alſo certifying that the ſame are delivered out for Exportation, and the Day and particular Time when, and to whom, ſuch Delivery was made; which Certificate ſhall be ſigned by ſuch Officer or Officers of Exciſe, and ſhall be produced to the Officer of Exciſe attending the Shipping of ſuch Rum or Spirits: And the Keeper or Keepers of ſuch Warehouſe or Warehouſes, and the Officer or Officers appointed by the Commiſſioners of Exciſe to attend the ſame, ſhall make ſuch Entries of the Delivery of ſuch Rum and Spirits as by the ſaid former Act is directed to be made, with reſpect to the Rum and Spirits delivered upon the Payment of the Duties; and no ſuch Warehouſe Keeper, or other Perſon, ſhall be ſubject to any Penalty or Forfeiture for making any ſuch Delivery; any thing in the ſaid former Act contained to the contrary notwithſtanding.

Upon producing a Certificate of ſuch Bond having been given, the Rum or Spirits mentioned therein are to be delivered out of the Warehouſes,

and a Certificate of the Quantity, and Size and Marks of the Caſks, &c. to be given therewith,

and produced to the Officer attending the Shipping.

Due Entry to be made of ſuch Delivery.

Bonds given for the Duties are to be delivered up, upon Oath made of the intended Exportation,

And be it further enacted by the Authority aforesaid, That upon Oath being made before any Two or more of the respective Commissioners of Excise, or Two or more Justices of the Peace for the County or Place from whence any such Rum or Spirits are intended to be exported, that the same are to be exported for Merchandize to be spent beyond the Seas; and upon producing to the Commissioners of Excise respectively, or to their respective Officer or Officers, having Custody of the Bonds given in pursuance of the said former Act, for securing and paying the Duties of Excise upon the Importation of such Rum or Spirits, a Certificate under the Hand or Hands of the proper Officer or Officers of the Excise for the Port or Place where such Rum or Spirits were shipped, of the Quantities so shipped, and that the same were Proof Spirits, and shipped in the Presence of such Officer or Officers, and that the same were accompanied with such Certificate of the Delivery from such Warehouse or Warehouses as aforesaid; and also upon Delivery of such last-mentioned Certificate, such Commissioners, or Person or Persons respectively having the Custody of such respective Bonds, in case the whole Quantity of Rum and Spirits mentioned therein, shall be certified to be delivered and shipped as aforesaid, shall deliver up such Bonds respectively to the Person or Persons producing such respective Certificates; or in case only a Part of the Rum or Spirits mentioned in such Bond shall be certified to be delivered and shipped, the said Commissioners, or Person or Persons respectively, shall indorse on such Bonds the Quantity or Quantities so delivered and shipped; and if at any future Time or Times, before the Expiration of the Term stipulated in such Bonds for the Payment of such Duties shall have expired, the remaining Part of the Rum or Spirits mentioned therein, shall be certified as aforesaid to be delivered and shipped as Merchandize for Exportation, then such Bonds respectively shall, in like Manner, be delivered up to the Person or Persons producing such Certificates, and the Proprietors and Importers of such Rum and Spirits shall be freed and discharged from the Payment of all Duties for or in respect of the Importation thereof.

and Certificates produced, &c. of the Quantity shipped, and that the same are Proof Spirits; and also of the Delivery thereof from the Warehouses, &c.

If Part only of the Rum or Spirits mentioned in the Bond are certified to be delivered and shipped, the Quantity is to be indorsed on the Bond;

and the Bond is to be delivered up, when the remaining Part shall be certified to be delivered and shipped; provided the same be before the Time stipulated for Payment of the Duties.

Provided always, and be it further enacted by the Authority aforesaid, That the said Drawback shall not be allowed, nor shall the said Bonds for securing the Duties of Excise be delivered up, or such Indorsement as aforesaid made thereon, or the Proprietors or Importers be freed and discharged from the Payment of such Duties of Excise, for any Rum or Spirits which shall be exported in any Cask which shall contain less than One hun-

All Rum and Spirits intitled to the said Drawback, &c.

are to be exported in Casks containing not less than 100 Gallons,

dred Gallons, or that shall be shipped on Board any Vessel of less Burthen than One hundred Tons, or be exported from any Port not being the Port of the Importation of such Rum or Spirits. and in Vessels not less than 100 Tons Burthen.

Provided also, and be it further enacted by the Authority aforesaid, That the Quantity of Rum and Spirits so to be delivered out of such Warehouse or Warehouses, and to be exported, shall be computed and allowed according to the Gauge which shall be taken at the Time of Landing the same, upon the Importation thereof, in such Manner as the Duty of Excise is by the said former Act directed to be computed. The Quantity delivered out is to be computed according to the Gauge taken upon the Importation thereof.

And be it further enacted by the Authority aforesaid, That if any Rum or Spirits, after the Delivery thereof from such Warehouse or Warehouses as aforesaid for Exportation, shall, before the Shipping thereof, be lodged or deposited in any Warehouse or other Place, so as to be concealed from publick View and Inspection; or shall not be shipped within the Space of Twelve Hours after the Delivery thereof; or if the Cask or Package in which such Rum or Spirits are contained shall be wilfully opened, or any Part of such Rum or Spirits taken thereout, or if the Quality of such Rum or Spirits shall be changed or altered; in each and every such Case, all such Rum or Spirits, and the Casks or Packages containing the same, shall be forfeited, and may be seized by any Officer or Officers of Excise: And the Person or Persons who shall have given Bond for the due Exportation of such Rum or Spirits, shall, upon Proof of any such Offence, be subject to the Penalty of such Bond, and the same shall be put in Suit accordingly; unless the Commissioners of Excise, by whom or by whose Authority such Bond shall have been taken, shall find sufficient Cause to forbear the same. If after Delivery any shall be concealed, or not shipped within Twelve Hours, or the Casks be opened, or the same be reduced or altered in Quantity or Quality; such Rum or Spirits are forfeited, and the Bond is to be put in Suit; unless the Commissioners see Cause to forbear the same.

And be it further enacted by the Authority aforesaid, That the Bonds to be given by virtue of this Act for the due and regular Exportation of such Rum and Spirits as Merchandize, shall not be delivered up or discharged until Certificates shall be produced of the Exportation to, and Landing and Disposal of such Rum or Spirits at the Ports or Places mentioned in such Bonds; and Proof made, upon Oath, in relation thereto, in such Manner and Form respectively, as is directed and required by an Act made in this present Session of Parliament, intituled, An Act for preventing the excessive Use of Spirituous Liquors, by laying additional Duties thereon; for shortening the Prohibition of making low Wines and Spirits from Wheat, Barley, Malt, or other Grain, and from Bonds given for Exportation are not to be discharged till Certificates be produced of the due Exportation and Landing, and Proof made thereof on Oath, in Manner required by the Act for preventing the excessive Use of Spirituous Liquors, &c.

from Meal, Flour, and Bran, for encouraging the Exportation of *British* made Spirits, and for more effectually securing the Duties payable upon Spirits, and preventing the fraudulent Relanding or Importation thereof, with respect and in relation to the Bonds to be taken by virtue of the said Act upon the Exportation as Merchandize of Spirits drawn or made in Great Britain, from the Materials in the said Act mentioned; and the Condition of all the Bonds to be taken by virtue of this Act, shall be, to produce such Certificates within such Times respectively, as are limited by the said Act made in this Session of Parliament, for producing the Certificates therein required to be delivered: And all Persons authorized by the said last mentioned Act to administer Oaths, are hereby authorized to administer such or the like Oaths in pursuance of this Act: And in case no such Certificates shall respectively be produced, or Proof respectively made within the Times therein limited, it shall and may be lawful for the respective Commissioners of Excise to cause the Bonds which shall be taken by virtue of this Act to be put in Suit, unless they shall find sufficient Cause to forbear the same; any Law, Custom, or Usage, to the contrary in any wise notwithstanding.

Condition of the Bonds for Exportation,

and of their being put in Suit.

If such Rum or Spirits shall not be exported,

And, for the preventing the Relanding of such Rum or Spirits after the same shall be shipped; be it further enacted by the Authority aforesaid, That from and after the said Sixteenth Day of June, One thousand seven hundred and sixty, in case any such Rum or Spirits, entered as Merchandize for Exportation, shall not be really and bona fide shipped and exported (the Danger of the Seas and Enemies excepted) or shall be landed again in any Part of Great Britain, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, or either of them, unless in case of Distress to save the Goods from perishing, which shall be presently made known to the Officer or Officers of Excise, and the Principal Officers of the Customs in the Port; then, not only all such Rum and Spirits, and the Casks or other Package, shall be forfeited and lost, but also the Person or Persons who shall bring, or cause, or procure to be relanded, such Rum and Spirits, or any Part thereof, into any Part of Great Britain, or of the Islands of Guernsey, Jersey, Alderney, Sark, or Man, or either of them, or be assisting, or otherwise concerned in the unshipping the same, or to whose Hands the same shall knowingly come after the unshipping thereof, or by whose Privity, Knowledge, or Direction, the said Rum or Spirits, or any Part thereof, shall be so relanded, shall forfeit Double the Amount of the Duties charged upon the Importation of such Rum or Spirits;

or shall be fraudulently relanded,

the same, together with the Vessels, Cattle and Carriages employed therein, are forfeited; and the Persons concerned forfeit Double the Amount of the Duties;

Spirits; and the Casks and other Package containing the same, together with the Vessels and Boats, and all the Horses or other Cattle and Carriages whatsoever, made use of in the Landing, Removing, Carriage, or Conveyance of the same, which shall and may be seized by any Officer or Officers of the Customs or Excise: And if any Master, Commander, or other Person belonging to any Ship or Vessel, shall assist in, or connive at, the fraudulent Landing any such Rum or Spirits as aforesaid, he, she, or they (over and above all other Penalties provided by this or any other Act or Acts now in Force) shall, for every such Offence, suffer Imprisonment for the Space of Six Months, without Bail or Mainprize; and in case the Package of such Rum or Spirits so entered for Exportation, or any Part thereof, shall be altered at any Time after the shipping thereof, and before the Arrival of the Ship at the Port or Place of Discharge, the Master, or other Person taking Charge of every such Ship or Vessel, shall forfeit and lose the Sum of One hundred Pounds.

and the Master, &c. if he assist or connive thereat, is to suffer also 6 Months Imprisonment;

or if the Package be altered before Arrival at the Place of Discharge, he forfeits 100 *l.*

And, for the preventing of Frauds which may be committed in the Exportation of such Rum or Spirits, be it further enacted by the Authority aforesaid, That from and after the said Sixteenth Day of June, One thousand seven hundred and sixty, all such Rum or Spirits so to be exported shall be Proof Spirits; and in order that the same may be properly examined, and the Casks marked, when any Person or Persons shall be desirous of shipping any Quantity of such Rum or Spirits, they are hereby required to give Notice thereof in Writing to the Officer of Excise, of the Division or Place where such Rum or Spirits are intended to be shipped, Five Days next before such Rum or Spirits shall be put on Shipboard; in which Notice shall be expressed the Number of Casks, and the Quantity of Rum or Spirits, so intended to be shipped: And it shall be lawful to and for the Gaugers, or other Officers of Excise, before the Delivery of such Rum and Spirits from such Warehouses, and at any Time afterwards, to mark all and every such Casks, or other Package, in such Manner as the respective Commissioners of Excise shall direct, and to take a Sample or Samples (not exceeding One Pint in the Whole) out of each of the said Casks, or other Package, containing such Rum or Spirits, paying for such Sample or Samples (if demanded) according to the Market Price Rum or Spirits of the like Quality shall be sold for, at the Time such Sample or Samples shall be taken: And in case any Person or Persons shall put on Shipboard any such Rum or Spirits, for Exporta-

The Rum or Spirits to be exported, are to be Proof;

and the Exporter is to give 5 Days previous Notice of the shipping thereof;

and allow the Officers to mark the Casks,

and take Samples, paying for the same, if demanded;

tion, as Merchandize, without having given such Notice as aforesaid, or shall obstruct or hinder the Gaugers, or other Officers of Excise, in the marking such Casks or Package, or in taking such Sample or Samples, he, she, or they, shall respectively forfeit for every such Offence, the Sum of One hundred Pounds; and if the Rum or Spirits so intended for Exportation as Merchandize, shall, after the shipping thereof, be altered or reduced in Quality or Quantity, after any Officer or Officers of Excise shall have examined the same, the said Rum or Spirits, and the Cask or Casks, or other Package or Packages containing the same, shall be forfeited and lost, and the Person or Persons who shall have so altered or reduced such Rum or Spirits, or caused or procured the same to be altered or reduced, shall forfeit and lose the Sum of One hundred Pounds for every such Offence, and no Drawback or Allowance of the Duties shall be made for the same.

upon Penalty of forfeiting 100 *l.*

If any Rum or Spirits shall be altered or reduced in Quantity or Quality after being shipped, the same is forfeited, and the Persons concerned therein, forfeit also 100 *l.*

and no Drawback is to be allowed for the same.

And be it further enacted by the Authority aforesaid, That if any Person or Persons shall knowingly or wittingly grant any false Certificate; or counterfeit, erase, or alter any Oath or Certificate made or given pursuant to this Act, or shall knowingly or wittingly publish or make use thereof, such Person or Persons shall forfeit Five hundred Pounds; which Forfeiture shall and may be prosecuted in any of His Majesty's Courts of Record at Westminster, or in the Court of Exchequer in Scotland; One Moiety whereof to be for the Use of His Majesty, His Heirs, and Successors, and the other Moiety to him or them who will sue for, prosecute, and recover the same, wherein no Essoin, Protection, or Wager of Law, shall be allowed, nor any more than One Imparlance; and such Oath or Certificate so falsified, counterfeited, erased, or altered, shall be invalid, and of no Effect.

Penalty of granting a false Certificate, or of counterfeiting, altering, &c. any Oath or Certificate, is 500 *l.*

One Moiety to the Crown, and the other to the Prosecutor.

And, for the further Encouragement of the Exportation of Spirits drawn or made in Great Britain from Melasses; be it enacted by the Authority aforesaid, That from and after the said Sixteenth Day of June, One thousand seven hundred and sixty, there shall be an additional Drawback or Allowance of Three Pounds Three Shillings, for every Tun of such Spirits so drawn or made in Great Britain, which shall be exported for Merchandize to Parts beyond the Seas; and upon Oath being made before any Two or more of the respective Commissioners of Excise, or Justices of the Peace for the County or Place from whence any such Spirits are intended to be exported, that the same were drawn or made in Great Britain from Melasses without any Mixture with

An additional Drawback of 3 *l.* 10 *s. per* Tun allowed on all *British* made Spirits drawn from Melasses, exported; Oath being made of the Truth thereof,

with any other Materials, either Native or Foreign; or in caſe ſuch Spirits ſhall be rectified Spirits, then, upon Oath made, that the ſame were drawn or made in Great Britain from Melaſſes without any Mixture with any other Materials, either Native or Foreign, except what has been neceſſary for the rectifying thereof; and alſo on Oath made, that the Duties of the ſame are duly paid, and that the ſame are to be exported for Merchandize to be ſpent beyond the Seas; and upon producing a Certificate under the Hand or Hands of the Officer or Officers of Exciſe for the Port or Place where ſuch Spirits were ſhipped, of the Quantities ſo ſhipped, and that the ſame were Proof Spirits, and ſhipped in the Preſence of ſuch Officer or Officers, the Diſtiller or Diſtillers, or other Perſon or Perſons exporting the ſame, ſhall be allowed or paid back, by the Commiſſioners of Exciſe, or their Collector for the Port or Place where ſuch Spirits ſhall be ſhipped off, the ſaid additional Drawback or Allowance of Three Pounds Three Shillings for every Tun of ſuch Spirits ſo ſhipped off, and ſo in proportion for any greater or leſs Quantity.

and of the Duties being duly paid;

and Certificate produced of the Quantity ſhipped, and that the ſame were Proof Spirits, &c.

And be it further enacted by the Authority aforeſaid, That the ſaid Act made in this preſent Seſſion of Parliament, and all the Powers, Authorities, Rules, Regulations, Limitations, Reſtrictions, Penalties, Forfeitures, Clauſes, Matters, and Things, therein contained or referred unto, relating to the Drawback or Allowance thereby granted upon Spirits exported as Merchandize, and the Diſcharge or putting in Suit of the Bonds to be taken by virtue of the ſaid Act, and to the Entring, Shipping, and due and regular Exportation of ſuch Spirits, and the landing and diſpoſing of all and every Part thereof in Parts beyond the Seas, and to the preventing of all Frauds and Abuſes, and puniſhing of Offenders, ſhall be exerciſed, practiſed, applied, uſed, impoſed, levied, recovered, and put in Execution, with reſpect to the Drawback or Allowance hereby granted, and the Melaſſes Spirits intended to be, or which ſhall be, entered for Exportation by virtue of this Act, and for preventing, detecting, and puniſhing, Frauds and Abuſes relating thereto, as fully and effectually to all Intents and Purpoſes, as if all and every the ſaid Powers, Authorities, Rules, Regulations, Limitations, Reſtrictions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and again re-enacted in this preſent Act.

The Powers, Regulations, Forfeitures, and Clauſes, &c. in the recited Act, relating to the Drawback hereby granted on the Exportation of Spirits; and to the preventing or puniſhing Frauds, &c. extended to this Act,

And be it further enacted and declared by the Authority aforeſaid, That all Fines, Penalties, and Forfeitures, impoſed by this Act, or to be incurred by virtue thereof, ſhall

How the Fines and Penalties are to be recovered, mitigated, and applied.

ſhall be ſued for, levied, recovered, or mitigated, by ſuch Ways, Means, and Methods, as any Fine, Penalty, or Forfeiture, is or may be recovered or mitigated by any Law or Laws of Exciſe (not otherwiſe directed by this Act) or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at Weſtminſter, or in the Court of Exchequer in Scotland; and that One Moiety of every ſuch Fine, Penalty, or Forfeiture, ſhall be to His Majeſty, His Heirs, and Succeſſors, and the other Moiety to him or them who ſhall diſcover, inform, or ſue for the ſame.

And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons ſhall be ſued, moleſted, or proſecuted, for any thing done by virtue or in purſuance of this Act, ſuch Perſon or Perſons ſhall and may
General Iſſue. plead the General Iſſue, and give this Act and the Special Matter in Evidence in his or their Defence or Defences; and if afterwards a Verdict ſhall paſs for the Defendant or Defendants, or the Plaintiff or Plaintiffs ſhall diſcontinue his, her, or their Action or Actions, or be nonſuited, or Judgement ſhall be given againſt him, her, or them, upon Demurrer, or otherwiſe, then ſuch
Treble Coſts. Defendant or Defendants ſhall have Treble Coſts awarded to him, her, or them, againſt any ſuch Plaintiff or Plaintiffs.

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FINIS.