Anno tricesimo tertio

Georgii II. Regis.

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 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.

Preamble.



WHEREAS the high Price of Spirituous Liquors hath been a principal Cause of the Diminution of the Home Consumption thereof, and hath thereby greatly contributed to the Health, Sobriety, and Industry of the Common People: And whereas it is therefore of the utmost Importance to the publick Welfare, that some timely Provision should be made for preventing the Return of all those Mischiefs which must unavoidably ensue, in case such Spirituous Liquors should again be suffered to be sold at as low a Rate as formerly: And forasmuch as the most effectual and expedient Method of continuing the high Price of Spirituous Liquors, will be by laying a large additional Duty on such Spirituous Liquors; May it therefore please Your most Excellent Majesty, that it may be enacted; and 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 Twenty first Day of April, One thousand seven hundred and sixty, there shall be raised, levied, collected, and paid unto his Majesty, his Heirs, and Successors, throughout the Kingdom of Great Britain, for the several Kinds of Spirituous Liquors herein after mentioned, specified, and enumerated (over and above all Duties, Charges, and Impositions, by any former Act or Acts of Parliament thereupon respectively set, rated, and imposed) the several additional Rates and Duties of Excise, herein after mentioned and expressed; that is to say,

The additional Duties following laid on Spirituous Liquors, to take Place from and after 21 *April*, 1760.

The Duties.

For every Gallon of Low Wines, or Spirits of the First Extraction, made or drawn from any Sort of Drink or Wash, brewed or made from any Sort of Malt or Corn, or from Brewers Wash or Tilts, or any Mixture with such Brewers Wash or Tilts, to be paid by the Distillers or Makers thereof, Five Pence.

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For

For every Gallon of Strong Waters, or Aqua Vitæ, made for Sale of the Materials aforesaid, or any of them, to be paid by the Distillers or Makers thereof, One Shilling and Three Pence.

For every Gallon of Low Wines, or Spirits of the First Extraction, made or drawn from any Foreign or imported Materials, or any Mixture therewith, to be paid by the Distillers or Makers thereof, One Shilling and Three Pence.

For every Gallon of Spirits made or drawn from any Foreign or imported Materials, or any Mixture therewith, to be paid by the Distillers or Makers thereof, Eight Pence.

For every Gallon of Low Wines, or Spirits of the First Extraction, made or drawn from Cyder, or any Sort or Kind of British Materials, except those before mentioned, or any Mixture therewith, to be paid by the Distillers or Makers thereof, Six Pence Three Farthings.

For every Gallon of Spirits made for Sale from Cyder or any Sort or Kind of British Materials, except those before mentioned, to be paid by the Distillers or Makers thereof, One Shilling and One Penny Three Farthings.

For every Gallon of Single Brandy Spirits, or Aqua Vitæ, imported into Great Britain from beyond the Seas, to be paid by the Importer before landing, One Shilling.

For every Gallon of Brandy Spirits, or Aqua Vitæ, above Proof, commonly called Double Brandy, imported into Great Britain from beyond the Seas, to be paid by the Importer before landing, Two Shillings.

And, for the better ascertaining, charging, collecting, raising, levying, and securing, the Rates and Duties by this Act imposed on the said Spirituous Liquors,

and preventing Frauds therein, be it further enacted by the Authority aforesaid, That such of the said Rates and Duties by this Act granted as are charged upon Spirituous Liquors made, extracted, and manufactured in, or imported into, England, Wales, or the Town of Berwick upon Tweed, shall be under the Receipt and Management of the Commissioners and Officers of his Majesty's Revenues of Excise in England for the time being; and such of the said Rates and Duties as are imposed by this Act upon Spirituous Liquors made, extracted, and manufactured in, or imported into, Scotland, shall be under the Receipt and Management of the Commissioners and Officers of Excise in Scotland for the time being; and the said respective Commissioners of Excise, or the major Part of them, have hereby Power, by Commission under their respective Hands and Seals, to constitute and appoint under them such Officers as shall be necessary in that Behalf. And all Monies arising by the said Duties in Great Britain, or any Part thereof (the necessary Charges of raising and accounting for the same excepted) shall, from time to time, be paid into the Receipt of his Majesty's Exchequer at Westminster, distinctly and apart from all other Branches of the publick Revenues; and shall stand appropriated and be applied to the same Uses and Purposes respectively as the present Duties on Spirituous Liquors are now applicable and appropriated unto.

The Duties in *England* to be under the Receipt and Management of the Commissioners and Officers of Excise there;

and those in *Scotland*, under the Commissioners and Officers of Excise there.

The Monies arising thereby, to be paid into the Exchequer at *Westminster*,

separate from all other Branches of the publick Revenues.

Provided always, and be it enacted by the Authority aforesaid, That the additional Rate or Duty hereby charged upon Rum or Spirits of the Growth, Produce, or Manufacture, of the British Sugar Plantations, imported into this Kingdom, shall be paid and payable in such Manner only, and under such Regulations and Restrictions, as the Rates and Duties of Excise heretofore charged on such Rum or Spirits are now by Law paid and payable.

The additional Duties upon Rum imported from the *British* Plantations, to be paid in like Manner as the former Duties charged thereon.

And whereas by an Act made in this present Session of Parliament, it was enacted, That an Act made in the Thirtieth Year of his present Majesty's Reign, intituled, An Act to prohibit, for a limited Time, the making of Low Wines and Spirits from Wheat, Barley, Malt, or any other Sort of Grain, or from any Meal or Flour; which, by several subsequent Acts, was continued until the Twenty fourth Day of December, One

Act 30 *Geo.* II.

thousand seven hundred and fifty nine; and also so much of an Act made in the last Session of Parliament, intituled, An Act to continue, for a further Time, the Prohibition of the Exportation of Corn, Malt, Meal, Flour, Bread, Biscuit, and Starch; and also to continue, for a further Time, the Prohibition of the making of Low Wines and Spirits from Wheat, Barley, Malt, or any other Sort of Grain, or from Meal or Flour; and to prohibit, for a limited Time, the making of Low Wines and Spirits from Bran, as prohibits the making of Low Wines and Spirits from Bran; which was to continue until the Twenty fourth Day of December, One thousand seven hundred and fifty nine, should be, and the same were thereby, continued, from the Expiration thereof, until the Twenty fourth Day of December, One thousand seven hundred and sixty, unless such Continuation of the said Acts, or of any Parts thereof should, be abridged or shortened by any other Act to be made in this present Session of Parliament; be it therefore enacted by the Authority aforesaid, That from and after the Twenty first Day of April, One thousand seven hundred and sixty, the Prohibition established and enacted by the said Acts of making, extracting, or distilling, Low Wines and Spirits from Wheat, Barley, Malt, or any other Sort of Grain, and from Meal, Flour, or Bran, or any Mixture therewith, and all Penalties, Powers, and Regulations, in the said Acts, so far as the same could or might extend or operate with respect to the making of Low Wines and Spirits from the Materials aforesaid, after the said Twenty first Day of April, One thousand seven hundred and sixty, shall cease, and be no longer in Force or Effect; any thing in the said Acts contained to the contrary notwithstanding. and 32 *Geo.* II.

The Prohibition of extracting Spirits from the Materials mentioned in the recited Acts, taken off;

Provided always, and be it further enacted by the Authority aforesaid, That if at any Time or Times after the said Twenty first Day of April, One thousand seven hundred and sixty, during the Recess of Parliament, the Price of Wheat shall exceed Forty eight Shillings the Quarter Winchester Measure, for Two successive Market Days, in the Port of London, and it shall appear expedient to His Majesty, His Heirs, or Successors, to prohibit the making of Low Wines and Spirits from Wheat, Barley, Malt, and any other Sort of Grain, and from Meal, Flour, and Bran, or any

unless during the Recess of Parliament, the Price of Wheat shall exceed, for 2 successive Market Days, 48 *s. per* Quarter in the Port of *London*; in which Case, the King may, by Proclamation, continue the Prohibition.

any Mixture therewith, it shall and may be lawful to and for His Majesty, His Heirs, and Successors, from time to time, by His or Their Royal Proclamation or Proclamations, to be issued by and with the Advice of His or Their Privy Council, or by His or Their Order in Council, to be published in the London Gazette, from time to time, to prohibit the making, extracting, or distilling, of any Kind of Low Wines or Spirits from any Wheat, Barley, Malt, and any other Sort of Grain, and from Meal, Flour, and Bran, or any Mixture therewith, for any Time or Times during such Recess, or until Twenty Days after the Commencement of the then next Session of Parliament.

And whereas the Oath appointed by an Act of Parliament made in the Sixth Year of His Majesty's Reign, intituled, An Act for repealing an Act for laying a Duty on Compound Waters or Spirits; and for licensing the Retailers thereof; and for determining certain Duties on *French* Brandy, and for granting other Duties in lieu thereof; and for enforcing the Laws for preventing the Running of Brandies, to be taken by the Exporters of Spirits drawn from Corn in Great Britain, has prevented the Exportation of such Spirits after they have been rectified; be it therefore enacted by the Authority aforesaid, That from and after the said Twenty first Day of April, One thousand seven hundred and sixty, upon the Exportation of such rectified Spirits, instead of the Oath aforesaid, in order to intitle the Exporter to the Drawback, Allowance, or Bounty, on the Exportation thereof, Oath shall or may be made that the same were drawn or made in Great Britain from Corn, without any Mixture with any other Materials, either native or foreign, except what has been necessary for the rectifying thereof; and that the Duties of the said Spirits have been duly paid; and that the said Spirits are to be really and truly exported as Merchandize to be spent beyond the Seas.

Act 6 *Geo.* II.

The Oath to be taken by the Exporter, in order to intitle him to the Drawback, instead of the Oath appointed by the recited Act.

And, for the further Encouragement of the Exportation of Spirits drawn or made in Great Britain from the Materials aforesaid, or any of them, be it enacted by the Authority aforesaid, That from and after the said Twenty first Day of April, One thousand seven hundred and sixty, there shall be an additional Drawback

back or Allowance of Twenty four Pounds Ten Shillings for every Ton of such Spirits so drawn or made in Great Britain, which shall be exported to Parts beyond the Seas; and upon Oath being made before any Two or more of the 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 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 Twenty four Pounds Ten Shillings for every Ton of such Spirits so shipped off, and so in Proportion for any greater or less Quantity; and that the same Drawbacks and Allowances which are given by this or any former Act or Acts of Parliament now in Force on the Exportation of British made Spirits to Parts beyond the Seas, as Merchandize, shall be allowed and paid to the Distiller or Distillers, Merchant or Merchants, on his, her, or their shipping any such Spirits as Stores to be spent and consumed on Board in any Voyage to Parts beyond the Seas: And when any Distiller or Distillers, Merchant or Merchants, shall be desirous of shipping any such Spirits as Stores as aforesaid, and shall give Five Days Notice thereof to the respective Commissioners of Excise, or to such other Person or Persons as they shall respectively, from time to time, appoint for that Purpose, mentioning in such Notice the exact Destination of the intended Voyage, the Tonage of the Ship or Vessel, and the Number of the Mariners intended to be employed in navigating the same, it shall and may be lawful to and for the said respective Commissioners of Excise, or the Person or Persons so to be respectively appointed by them as aforesaid, to ascertain the Quantity of such Spirits which shall be shipped on Board such Ship or Vessel as

An additional Drawback of 24 *l.* 10 *s.* *per* Ton allowed on all *British* made Spirits exported;

Oath being made of the Payment of the Duties,

and a Certificate produced of the Quantities shipped;

and of the same being Proof Spirits.

The same Drawbacks and Allowances to be made on Spirits shipt as Stores;

giving previous Notice thereof, and of the Destination of the Voyage, the Ship's Tonage and Hands;

and the proper Officer ascertaining the Quantity, and the Size and Mark of the Vessels;

as Stores, and for which such Drawbacks and Allowances shall be paid, and also the Size and Marks of the Cask or Casks in which such Spirits shall be so shipped; and on Oath being made before any One or more of the Commissioners of Excise, or Justices of the Peace for the County or Place from whence any such Spirits are intended to be exported, or before such other Person or Persons as shall be respectively authorized by the respective Commissioners of Excise for that Purpose, that the Duties of the same are duly paid, and that the same are to be shipped as Stores to be spent and consumed in the Voyage; 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 Quantity so shipped, and that the same were Proof Spirits, and shipped in the Presence of such Officer or Officers; the Distiller or Distillers, Merchant or Merchants, shipping the same as aforesaid, shall be allowed or paid back by the Commissioners of Excise, or their Collector for the Port or Place where such Spirits shall be so shipped, the said Drawbacks and Allowances for such Spirits so shipped as aforesaid.

Oath being also made that the Duties were duly paid;

and a Certificate produced of the Quantity shipped.

Provided always, That neither the said Drawback or Allowance, or any other Drawback, Allowance, or Bounty, shall be made or paid for any Quantity of such Spirits which shall be exported as Merchandize in any Cask which shall contain less than One hundred Gallons; nor shall any such Drawback or Allowance whatsoever be made or paid for any Quantity of Spirits which shall be exported as Merchandize, or shipped for Stores as aforesaid, that shall be shipped on Board of any Vessel or Vessels of less Burden than One hundred Tons.

No Drawback allowed for any Spirits exported as Merchandize, in Casks containing less than 100 Gallons,

nor shipped on Board Vessels under 100 Tons Burthen.

Provided always, and be it further enacted by the Authority aforesaid, That in case any such Spirits shall be entered for Exportation to Ireland, or His Majesty's Plantations in America, the Exporter or Exporters thereof, in order to intitle him, her, or themselves to the Drawback or Allowance given by this Act, or any other Drawback, Allowance, or Bounty, shall, before the shipping of the Spirits, and the granting any such Certificate in consequence thereof, give Bond, with sufficient Security, to His Majesty, His Heirs, and Successors, to be approved of by the re-

Exporter to give Bond, and Security in Double the Value, that the Goods shall be duly exported to, and landed where the same are entered for Exportation;

respective Commissioners of Excise 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, Drawback, Allowance, and Bounty, that the same, and every Part thereof, shall (the Danger of the Seas and Enemies excepted) be really and truly exported to, and landed in, such Port of the Kingdom of Ireland, or such Place in His Majesty's Plantations in America, for which the same was so entered for Exportation; and that the same shall not be exported or carried to any other Place or Country whatsoever, nor relanded in any Part of Great Britain, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, or either of them; and such Bonds so entered into shall not be delivered up or discharged, until a Certificate shall be produced under the Hand and Seal of the Collector, Comptroller, or Surveyor of the Customs, or other chief Officer of the Port in Ireland, or the Plantations in America, where such Spirits shall be landed, testifying the Landing thereof, and describing the Number of the Casks or other Package containing the Spirits, and the particular Marks of such Casks or Package, and the exact Quantity of Spirits landed, and also testifying, that the Master, Mate, Purser, or other Person having the Charge of the Ship or Vessel during the Voyage in which the said Spirits were exported, had made Oath before him, That the said Spirits, and every Part thereof, were fairly landed there, and that at the Time of Landing they were of the same Quality as when shipped on Board; and that no Part of such Spirits had been wilfully or fraudulently diminished, relanded, or unshipped, since the Exportation thereof (which Oath the said respective Officers in Ireland, and the Plantations in America, are hereby impowered to administer) and until Oath shall be made before the respective Commissioners of Excise in Great Britain for the time being, or any One or more of them, or such other Person or Persons as they shall respectively appoint for that Purpose (who is or are hereby respectively impowered to administer such Oath) by the Merchant Exporter (if living) that to the best of his, her, or their Knowledge or Belief, the said Spirits had been disposed of at the Place or Places mentioned

and not exported to or relanded in any other Place.

The Bonds not to be discharged, till a Certificate be produced from the proper Officer Abroad, of the due Landing thereof,

and of Oath made by the Master, &c. that the same were fairly landed there, and without any Fraud in the Quantity or Quality of the Spirits;

and Oath also made by the Exporter at Home, that the Spirits were disposed of at the Place mentioned in the Oath referred to in the Certificate.

Certificates from *Ireland*, to be conditioned to be returned within 6 Months;

tioned in the Oath referred to in the Certificate: And the Condition of all such Bonds to be given for the Exportation of any such Spirits to Ireland, shall be, to produce such Certificate in Six Months from the Date thereof (the Danger of the Seas and Enemies excepted) and the Condition of all such Bonds to be given for the Exportation of any such Spirits to the

and from *America*, within 18 Months.

Plantations in America, shall be, to produce such Certificate in Eighteen Months from the Date thereof (the Danger of the Seas and Enemies excepted:) And in case any such Spirits shall be

Like Security, &c. to be given on exporting Spirits to any other Parts of *Europe*;

entered for Exportation to any other Parts beyond the Seas in Europe, then the Exporter or Exporters thereof shall, before the shipping of such Spirits and the granting such Certificate, give Bond, with sufficient Security, to His Majesty, His Heirs, and Successors, to be approved of as aforesaid, in Double the Value of the Goods, Drawback, Allowance, and Bounty, that the same, and every Part thereof, shall (the Danger of the Seas and Enemies excepted) be really and truly exported to, and landed in, such Port or Place for which the same was so entered for Exportation; and that the same shall not be exported or carried to any other Place or Country whatsoever, or relanded in any Part of Great Britain, or the Islands of Guernsey, Jersey, Alderney, Sark, or

and like Certificates to be produced from the *British* Consul in those Ports, &c.

Man, or either of them: And such Bonds so entered into shall not be delivered up or discharged, until a like Certificate shall be produced under the Hand and Seal of the British Consul, or other Person acting as such, in the Port or Place where such Goods shall be entered for and landed, and the like Oath made by the Merchant Exporter, if living (which respective Oaths the respective British Consuls, or other Persons acting as such, and the respective Commissioners of Excise, or other Person or Persons as they shall respectively appoint, are hereby respectively impowered to administer) and the Condition of such last mentioned Bonds shall be, to produce such Certificate in

and the Certificates to be conditioned to be returned within 15 Months.

Fifteen Months from the Date thereof (the Danger of the Seas and Enemies excepted:) And in Case any

Like Security, &c. to be given upon Exportation of Spirits to *Africa*;

such Spirits shall be entered for Exportation to any Parts beyond the Seas in Africa, then the Exporter or Exporters thereof shall, before the Shipping of such Spirits, and the granting such Certificate, give Bond,

with sufficient Security, to His Majesty, His Heirs, and Successors, to be approved of as aforesaid, in Double the Value of the Goods, Drawback, Allowance, and Bounty, that the same, and every Part thereof, shall (the Danger of the Seas and Enemies excepted) be really and truly exported to, and landed in, such Port or Place for which the same was so entered for Exportation; and that the same shall not be exported or carried to any other Place or Country whatsoever, or relanded in any Part of Great Britain, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, or either of them; and such Bonds so entered into shall not be delivered up or discharged, until Proof is made by the Oath of the Master, Mate, Purser, or other Person having the Charge of the Ship or Vessel during the Voyage in which the said Spirits were exported, that the said Spirits, and every Part thereof, were fairly landed or disposed of in or on some Part of the Coast of Africa, and that at the Time of being so landed or disposed of they were of the same Quality and Condition as when shipped; and that no Part of such Spirits had been wilfully or fraudulently diminished, or relanded in any Part of Great Britain, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, or either of them; and by the Oath of the Merchant Exporter (if living) that, to the best of his, her, or their Knowledge and Belief, the said Spirits had been disposed of at the Place or Places mentioned in the Oath made by the Master, Mate, Purser, or other Person having the Charge of the Ship or Vessel during the Voyage; which Proof shall be made within Eighteen Months from the Date of each respective Bond; which respective Oaths last mentioned the respective Commissioners of Excise in Great Britain for the time being, or such other Person or Persons as they shall respectively appoint for that Purpose, are hereby respectively impowered to administer: And in case no such Certificates shall respectively be produced, or Proof respectively made, as aforesaid, within the respective Times herein before mentioned, it shall and may be lawful for the said respective Commissioners of Excise to cause such Bonds 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.

and like Oath to be made by the Master of the due landing thereof, &c.

and to be supported by the Oath of the Exporter:

the said Proofs to be made within 18 Months.

The Bonds may be put in Suit, if the Certificates or Proofs be not duly produced.

And, for the preventing the Relanding of such Spirits after the same shall be shipped, be it further enacted by the Authority aforesaid, That from and after the said Twenty first Day of April, One thousand seven hundred and sixty, in case any such 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 in case any such Spirits entered as Merchandize for Exportation, or shipped for Stores, 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 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 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 Spirits, or any Part thereof, shall be so relanded, shall forfeit Double the Amount of the Drawback, Allowance, and Bounty, for such 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 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 Spirits so entered as Merchandize for Exportation, or any Part thereof, shall be altered at any Time after the Shipping thereof, and before

If any Spirits entered for Exportation, or as Stores, shall be fraudulently relanded, or not exported,

(except in Cases of Distress, to be made known forthwith to the proper Officers)

such Spirits are liable to be forfeited with the Package, together with Double the Amount of the Drawback, &c.

and the Boats, Horses, and Carriages, &c. employed in relanding the same;

and the Master, &c. if privy to, or assisting therein, may be committed for 6 Months;

and if the Package be altered before Arrival at the Place of Discharge,

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:

the Master forfeits 100*l.*

And, for the preventing of Frauds which may be committed in the Exportation of such Spirits so drawn or made in Great Britain, be it further enacted by the Authority aforesaid, That from and after the said Twenty first Day of April, One thousand seven hundred and sixty, all such 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 Spirits, they are hereby required to give Notice thereof in Writing to the Officer of Excise of the Division or Place where such Spirits are intended to be shipped, Five Days next before such Spirits shall be put on Ship-board; in which Notice shall be expressed the Number of Casks, and the Quantity of Spirits so intended to be shipped; and it shall be lawful to and for the Gaugers, or other Officers of Excise, to mark all and every such Casks or other Package, in such Manner as the respective Commissioners of Excise shall direct, before such Spirits are shipped; and also before the Shipping thereof, as well as when on Ship-board, 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 Spirits, paying for such Sample or Samples (if demanded) according to the Market Price 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 Ship-board any such Spirits for Exportation as Merchandize, or to be used as Stores, 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 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 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 Spirits, and the Cask or Casks, or other Package or Packages, containing the same,

All Spirits to be exported, are required to be Proof Spirits.

5 Days Notice is to be given, before the Shipping thereof, to the proper Officer,

who is to mark the Casks; and take Samples, paying for the same (if demanded.)

The Penalty on not giving such Notice, or obstructing the Officer in the Execution of his Duty, is 100*l.*

and the Penalty of altering or reducing the Quality or Quantity of the Spirits, after being shipped, is Forfeiture of the Spirits, and 100*l.* &c.

same, shall be forfeited and lost, and the Person or Persons who shall have so altered or reduced such 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, Allowance, or Bounty, shall be allowed for the same.

The Penalty of granting a false Certificate; or counterfeiting or altering any Oath or Certificate, or making use thereof, is 500*l.*

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.

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

And, for the more effectual securing the Payment of the Duties upon Spirits, be it further enacted and declared by the Authority aforesaid, That from and after the said Twenty first Day of April, One thousand seven hundred and sixty, every Person or Persons making or keeping any Wash, Cyder, or other Materials fit for Distillation, and having in his, her, or their Possession or Occupation, any Still or Stills, containing separately or together Ten Gallons or upwards; Proof being made thereof by the Oath of One or more credible Witness or Witnesses before any One or more of the Commissioners of Excise for the time being, or One or more of His Majesty's Justices of the Peace, who are hereby respectively impowered to administer the same; shall be deemed and taken to be a Common Distiller for Sale, and shall be liable to the several Rates and Duties of Excise, and be subject to the Survey of the Officers of Excise, and to the several Penalties and Forfeitures imposed by this or any former Act or Acts of Parliament now in Force, in any wise relating to Distillers; any Law

Persons liable to be deemed Common Distillers,

and to be surveyed, &c. accordingly.

or Statute to the contrary in any wise notwithstanding.

And, for preventing of Frauds that may be committed by Distillers charging their Stills privately with Wash that has not been duly taken an Account of by the Officers of Excise, it is hereby further enacted by the Authority aforesaid, That from and after the said Twenty first Day of April, One thousand seven hundred and sixty, no Distiller, or Maker of Low Wines, Spirits, Aqua Vitæ, or Strong Waters, shall, on any Pretence, begin to charge his or her Still with Wash, Spirits, or other Materials, without first giving to the proper Officer or Officers of the Division or Place where his or her Distilling-house shall be situate, Six Hours Notice at the least, of his or her Intention to charge such Still, unless at such Times as are herein after mentioned; that is to say, From the Twenty ninth Day of September, to the Twenty fifth Day of March, yearly, between the Hours of Five in the Morning and Eight in the Evening; and from the Twenty fifth Day of March, to the Twenty ninth Day of September, yearly, between the Hours of Three in the Morning and Nine in the Evening: And in case such Distiller, or Maker of Low Wines, Spirits, Aqua Vitæ, or Strong Waters, shall not begin to charge his or her Still at the Time mentioned in such Notice, or within One Hour next after, such Notice shall be void; and the Distiller shall be obliged to give another like Notice in Writing, before he or she begins to charge his, her, or their Still: And if any Distiller or Distillers shall begin to charge his, her, or their Still or Stills with Wash, Spirits, or other Materials, except within the respective Times aforesaid, without having first given such Notice or Notices respectively, every such Distiller or Distillers shall, for every such Offence respectively, forfeit and lose the Sum of One hundred Pounds.

Distiller is to give 6 Hours Notice to the proper Officer, before charging his Still;

except within the Times herein mentioned;

and not charging his Still at the Times, or in an Hour after, fresh Notice to be given;

and if he charge his Still, except within the Times limited, without due Notice, he forfeits 100 *l.*

And it is hereby further enacted by the Authority aforesaid, That from and after the said Twenty first Day of April, One thousand seven hundred and sixty, if any Distiller or Distillers, in preparing his Grist for Wash, in order for Distillation, shall use, or cause to be used, more Wheat than in the Proportion of One Quarter of Wheat to Two Quarters of any other Grain, every such Distiller or Distillers shall, for

and using above 1 Quarter of Wheat, to 2 Quarters of other Grain in his Grist for Wash, he forfeits 50 *l.*

every ſuch Offence, forfeit and loſe the Sum of Fifty Pounds.

Recital of Clauſes in Act 8 *Geo.* 1.

And whereas by an Act made in the Eighth Year of the Reign of His late Majeſty King George the First, intituled, An Act to prevent the clandeſtine Running of Goods, and the Danger of Infection thereby; and to prevent Ships breaking their Quarentine; and to ſubject Copper Ore, of the Production of the *Britiſh* Plantations, to ſuch Regulations as other enumerated Commodities of the like Production are ſubject; it was enacted, That if any Foreign Brandy, Arrack, Strong Waters, or Spirits, of any Kind whatſoever, ſhould, from and after the Twenty fifth Day of March, One thouſand ſeven hundred and twenty two, be imported or brought into Great Britain, or into any Port, Harbour, Haven, or Creek thereof, in any Ship, Veſſel, or Boat, of the Burthen of Forty Tons, or under, according to the Admeaſurement preſcribed in the Act therein mentioned (except only for the Uſe of the Seamen then belonging to and on Board ſuch Ship, Veſſel, or Boat, not exceeding Two Gallons for each ſuch Seaman) every ſuch Ship, Veſſel, or Boat, with all her Tackle, Furniture, and Apparel, as alſo all ſuch Brandy, Arrack, Strong Waters, or Spirits, or the Value thereof, ſhould be forfeited, and ſhould and might be ſeized by any Officer or Officers of the Cuſtoms, and ſhould and might be proſecuted and divided in ſuch Manner and Form as was preſcribed in certain Acts therein mentioned: And alſo further enacted, That if any Boat, Wherry, Pinnace, Barge, or Galley, rowing, or made or built to row, with more than Four Oars, ſhould be found within the Limits therein mentioned, ſuch Boat, Wherry, Pinnace, Barge, or Galley, with all her Tackle and Furniture, or the Value thereof, ſhould be forfeited, and ſhould and might be ſeized by any Officer or Officers of the Cuſtoms; and the Owner or Owners thereof, or any Perſon uſing or rowing in ſuch Boat, Wherry, Pinnace, Barge, or Galley, ſhould alſo forfeit and loſe the Sum of Forty Pounds; with a Proviſo, exempting certain Veſſels therein mentioned from the ſaid Forfeitures: And by the ſaid Act it was directed, That the Ship, Veſſel, or Boat, importing Foreign Brandy, Arrack, Strong Waters, or Spirits, or ſuch Boat, Wherry, Pinnace, Barge, or Galley, as aforeſaid, ſhould,

should, after Condemnation thereof, be burnt and wholly destroyed; and the Tackle, Furniture, and Apparel thereunto belonging, be publickly sold to the best Advantage: And whereas by an Act made in the Twelfth Year of the Reign of his late Majesty, intituled, An Act for the Improvement of His Majesty's Revenues of Customs, Excise, and Inland Duties, the Commissioners of His Majesty's Customs were impowered to cause any such Ship, Vessel, Boat, Wherry, Pinnace, Barge, or Galley (except as before excepted) which should be seized and condemned as aforesaid, to be used by the Officers of His Majesty's Customs, together with the Tackle, Furniture, Apparel, and Materials belonging thereunto, the Officer or Officers who seized the same being first paid his or their Share or Shares: And whereas by an Act made in the Eleventh Year of the Reign of his said late Majesty, for more effectually preventing Frauds and Abuses in the publick Revenues; for preventing Frauds in the Salt Duties; and for other Purposes; certain Powers were given to the Officers of the Revenue of Excise to enter into any Ship or Vessel within the Limits of any Port in this Kingdom, and search for and seize Arrack, Rum, Brandy, Spirits, or Strong Waters, and Coffee, Tea, Cocoa Nuts, Chocolate, and Cocoa Paste, with the Packages thereof, in the Manner and for the Reasons therein mentioned: And whereas no Provision is made by the Laws in being, to impower the Officers of Excise to seize any Ships, Vessels, Boats, Wherries, Pinnaces, Barges, or Gallies, and it would be a further Means to prevent the clandestine Importation of Spirituous Liquors, if they were impowered to seize such Ships, Vessels, Boats, Wherries, Pinnaces, Barges, or Gallies, in the same Manner the Officers of the Customs may now legally do; be it therefore enacted by the Authority aforesaid, That from and after the said Twenty first Day of April, One thousand seven hundred and sixty, it shall and may be lawful to and for the Officers of Excise, and every of them, and they and each of them are hereby required to seize all and every such Ships, Vessels, Boats, Wherries, Pinnaces, Barges, or Gallies, as are declared to be forfeited for any of the Reasons contained in the said Acts, or any of them, in like Manner as the Officers of the Customs may now legally do; which Ships, Vessels, Boats, Wherries, Pinnaces,

and 12 *Geo.* I.

Officers of Excise, as well as those of the Customs, may seize all Vessels liable to be forfeited by the recited Acts;

and proceed to Condemnation, &c. in like Manner as is done by the Officers of the Customs.

Pinnaces, Barges, or Gallies, so seized by the Officers of Excise, shall and may be proceeded against and condemned by such Forms, Ways, and Methods, on the Part and Behalf of His Majesty and the Officers of Excise, as now are or may be used on the Part and Behalf of His Majesty and the Officers of the Customs; and after Condemnation, burnt, destroyed, or used, and the Tackle, Furniture, and Apparel thereof, disposed of and applied by and under the Direction of the Commissioners of Excise and their Officers, in like Manner as is directed with respect to the Commissioners of the Customs and their Officers.

Malt Distiller compounding or rectifying Spirits, into *Gin*, Brandy, or other compound Spirituous Liquors,

And whereas many Evils have arisen to the Publick by reason of the compounding or rectifying of Spirits by Persons practising the Trade or Business of Making or Distilling Spirits from Corn or Grain; be it therefore enacted by the Authority aforesaid, That from and after the Twenty first Day of April, One thousand seven hundred and sixty, if any Person practising the Trade or Business of Making, Extracting, or Distilling, Low Wines or Spirits from Corn or Grain, or any Mixture therewith, or having any Interest, Share, or Property, in any such Trade or Business, shall, directly or indirectly, either by him or herself, or any other Person or Persons in Trust, or for his or her Benefit, rectify, compound, or make, any Sort of Spirits into the Liquor commonly called Gin, or into Brandy, or any other compound Spirituous Liquors whatsoever, every such Person shall, for every such Offence, forfeit and pay the Sum of One hundred Pounds; and that the Heirs, Executors, Administrators, or Assigns, of any Person who shall, after the said Twenty first Day of April, One thousand seven hundred and sixty, have been guilty of the Offence aforesaid, shall not be intitled unto, or maintain any Cause, Action, or Suit, for Recovery, either in Law or Equity, of any Sum or Sums of Money, Debt or Demand whatsoever, on account or by reason of any Interest or Property in, or Profit or Advantage arising in respect of, any Spirits made, extracted, or distilled from Corn or Grain, or any rectified or compounded Spirituous Liquors whatsoever.

forfeits 100 *l.*

and his Heirs, or Executors, &c. are disabled to sue for or recover any Debt on that Trade.

And be it further enacted by the Authority aforesaid, That all and every the Powers, Authorities, Directions, Rules, Methods, Penalties, and Forfeitures, Clauses, Matters, and Things, which in and by an Act made in the Twelfth Year of the Reign of King Charles the Second, intituled, An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knights Service and Purveyance; and for settling a Revenue upon His Majesty in lieu thereof, or by any other Law now in Force, relating to His Majesty's Revenue of Excise upon Beer, Ale, or other Liquors, are provided, settled, or established, for securing, enforcing, managing, raising, levying, collecting, mitigating, or recovering, adjudging or ascertaining the Duties or Penalties thereby granted, and for preventing, detecting, and punishing Frauds relating thereto (not otherwise altered by this Act) shall be exercised, practised, applied, used, imposed, levied, recovered, and put in Execution, for the securing, enforcing, managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering, and paying, the Duties and Penalties hereby granted, and for preventing, detecting, and punishing, Frauds relating thereto, as fully and effectually, to all Intents and Purposes, as if all and every the said Powers, Authorities, Rules, Directions, Methods, Penalties, and Forfeitures, Clauses, Matters, and Things, were particularly repeated and again enacted in the Body of this present Act.

The Powers, Rules, Penalties, Clauses, &c. in Act 12 *Car.* II. or in any other Law of Excise now in Force, 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, not hereby otherwise directed to be recovered, 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.

Recovery, Mitigation, and Application of Penalties in general.

And be it hereby 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 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 Defendant or Defendants shall have Treble Costs awarded to him, her, or them, against any such Plaintiff or Plaintiffs.

General Issue.

Treble Costs.

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FINIS.