Anno ſecundo

Georgii III. Regis.

CAP. V.

An Act for more effectually preventing the exceſſive Uſe of Spirituous Liquors for Home Conſumption, by laying additional Duties upon Spirits made in *Great Britain*, or imported into the ſame; and for better regulating and encouraging the Exportation of *Britiſh* made Spirits; and for ſecuring the Payment of the Duties upon Spirituous Liquors.



WHEREAS by an Act made in the Thirty third Year of the Reign of his late Majeſty King George the Second, 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 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; additional Duties were laid upon Spirituous Liquors, and other Proviſions were eſtabliſhed, in order, by continuing the high Price of ſuch Liquors, to prevent the exceſſive Uſe thereof for Home Conſumption, at the ſame Time that the Exportation of Spirituous Li- Preamble.

ſuors was intended to be encouraged: And whereas ſome of the Proviſions made by the ſaid Act do no leſs tend to enhance the Price of Spirits made for Exportation, than the Price of thoſe made for Home Conſumption: And whereas the preſent Method of ſubjecting Spirits made for Exportation to the Payment of Duties, and in Conſideration thereof granting Drawbacks or Allowances upon Exportation, has been found to be attended with many Inconveniencies: In order therefore more effectually to carry on the wiſe and ſalutary Purpoſes of the ſaid Act, by providing a more convenient Method of encouraging the Exportation of Spirituous Liquors, and at the ſame Time effectually guarding againſt any Increaſe of the Uſe thereof for Home Conſumption, May it therefore pleaſe Your 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 January, One thouſand ſeven hundred and ſixty two, 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, which ſhall be made in Great Britain for Home Conſumption, or imported into Great Britain from Parts beyond the Seas (not being the Produce of the Britiſh Colonies) 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, made or imported into *Great Britain*, not being the Produce of the *Britiſh* Colonies; to take Place from and after 21 *Jan.* 1762.

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, One Penny.

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, Three Pence.

For every Gallon of Low Wines, or Spirits of the Firſt Extraction, made or drawn in Great Britain from any Foreign or Imported Materials, or any Mixture therewith, to be paid by the Diſtillers or Makers thereof, Three Pence.

For

For every Gallon of Spirits made or drawn in Great Britain, from any Foreign or Imported Materials, or any Mixture therewith, to be paid by the Diſtillers or Makers thereof, Two 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, One Penny 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, Two Pence.

For every Gallon of Single Brandy Spirits or Aqua Vitæ, imported into Great Britain from beyond the Seas, not being the Produce of the Britiſh Colonies, to be paid by the Importer before landing, Six Pence.

For every Gallon of Brandy Spirits or Aqua Vitæ above Proof, commonly called Double Brandy, imported into Great Britain from beyond the Seas, not being the Produce of the Britiſh Colonies, to be paid by the Importer before landing, One Shilling.

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

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 Revenue 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

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

and they are impowered to appoint proper Officers under them in that Behalf.

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

ſeparate from all other Branches of the Publick Revenues.

apart from all other Branches of the Publick Revenue; and ſhall be ſubject and liable to ſuch Uſes, Applications, and Purpoſes, as ſhall by any future Act or Acts of Parliament be directed or appointed.

Clauſe in the Act of 33 *Geo.* II. prohibiting Malt Diſtillers to compound or rectify Spirits into Gin, or Brandy,

And whereas by a Clauſe in the ſaid Act of Parliament paſſed in the Thirty third Year of the Reign of His late Majeſty King George the Second, reciting, that whereas many Evils had 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; it was therefore enacted, 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, ſhould 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 ſhould, 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 ſhould, after the ſaid Twenty firſt Day of April, One thouſand ſeven hundred and ſixty, have been guilty of the Offence aforeſaid, ſhould 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, Spirits, made, extracted, or diſtilled, from Corn or Grain, or any rectified or compounded Spirituous Liquors whatſoever: And whereas it is thought expedient to anſwer the Purpoſes of this Act, to repeal the ſame Clauſe; be it therefore enacted by the Authority aforeſaid,

is repealed.

That the ſaid recited Clauſe, and every Part thereof, ſhall, from and after the ſaid Twenty firſt Day of January, One thouſand ſeven hundred and ſixty two, be, and the ſame is hereby repealed, and made null and void to all Intents and Purpoſes.

And, for the more effectual ſecuring the Payment of the Duties upon Spirits; it is hereby enacted and declared by the Authority aforeſaid, That from and after the ſaid Twenty firſt Day of January, One thouſand ſeven hun-

dred and ſixty two, no Perſon or Perſons who ſhall either make or rectify any Spirits for Sale, or who ſhall ſell or deal in any Sort of Spirituous Liquors, ſhall have in his, her, or their Cuſtody or Poſſeſſion, or in the Cuſtody or Poſſeſſion of any other Perſon or Perſons in Truſt, or for the Uſe or Benefit of him, her, or them, any Still or Number of Stills, unleſs ſuch Still if a ſingle one, or ſuch Stills taken together if more than one, ſhall contain at the leaſt One hundred Gallons, on Pain to forfeit for every ſuch Still the Sum of One hundred Pounds; and that ſuch Stills as ſhall contain ſeparately leſs than One hundred Gallons ſhall be all placed in One Room or Workhouſe, on Pain to forfeit for every ſuch Still not ſo placed, the like Sum of One hundred Pounds; and every Perſon and Perſons who ſhall, after the ſaid Twenty firſt Day of January, One thouſand ſeven hundred and ſixty two, ſell or deal in any Liquors which are chargeable with any Duty of Excife, and who ſhall alſo make or diſtil any Spirits, ſhall be deemed and taken, and is and are hereby declared to be a Common Diſtiller or Diſtillers for Sale, and is and are hereby required to enter his, her, and their Still and Stills, and ſhall be liable to be charged with, and to pay for, all Low Wines and Spirits made by them the ſeveral Rates and Duties of Excife charged by this, and all and every former Act or Acts for laying Duties upon Low Wines or Spirits, and be ſubject to the Survey of the Officers of Excife, 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.

No Diſtiller, Rectifier, or Dealer in Spirits, may have in his Poſſeſſion any Still or Stills, which ſeparately, or together, ſhall contain leſs than 100 Gallons, on Penalty of 100 *l.*

and all the ſmall or under-ſized Stills are to be placed in One Room, under like Penalty.

Perſons who ſhall deal in Exciſeable Liquors, and ſhall alſo diſtil Spirits, are declared to be Common Diſtillers; and are to enter their Stills, and pay Duties accordingly.

And, for the better encouraging the Exportation of Spirits made in Great Britain; be it therefore enacted by the Authority aforeſaid, That from and after the ſaid Twenty firſt Day of January, One thouſand ſeven hundred and ſixty two, no Waſh which ſhall be brewed or made for the making of Low Wines, in order to extract Spirits for Exportation to Parts beyond the Seas, nor any ſuch Low Wines or Spirits, ſhall be charged or chargeable with any Duty or Duties of Excife granted by this or any former Act or Acts of Parliament for laying of Duties upon Low Wines or Spirits; and that from thenceforth all and every Drawback, Allowance, and Bounty, which hath been given or granted by any former Act or Acts of Parliament on the Exportation of Britiſh made Spirits, to Parts beyond the Seas, whether payable by the Commiſſioners of Excife or Cuſtoms, ſhall ceaſe, and be no longer

All Waſh, and the Low Wines, and Spirits therefrom, made for Foreign Exportation, are exempted from the Duties of Excife;

and no Drawbacks or Allowances are to be paid thereon, for the future;

longer payable or paid; any Law or Statute to the contrary notwithſtanding.

except ſuch as were ſhipped, &c. for Exportation, before 1 *Jan.* 1762, &c.

Provided, That nothing herein contained ſhall extend to prevent the Payment of the Drawbacks, Allowances, and Bounties, for ſuch Spirits as ſhall have been really and bona fide ſhipped or ſent Coaſtways in order for Exportation, before the ſaid Twenty firſt Day of January, One thouſand ſeven hundred and ſixty two, and which had been tried and aſcertained according to the Directions of the ſaid recited Act.

Every Diſtiller of Spirits for Exportation is previouſly to enter at the next Office of Exciſe,

And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty firſt Day of January, One thouſand ſeven hundred and ſixty two, all and every Diſtiller and Diſtillers who ſhall be deſirous of making or diſtilling Spirits for Exportation, ſhall, Four Days at the leaſt before he, ſhe, or they ſhall begin to brew any Corn or Grain, or to mix any other Materials for the making of Waſh to be diſtilled into Low Wines, in order to extract Spirits for Exportation, make a true and particular Entry in Writing at the next Office of Exciſe, within the Limits whereof his, her, or their Workhouſe, Stillhouſe, Storehouſe, Warehouſe, or other Place for diſtilling or keeping Waſh, Low Wines, or Spirits, is or ſhall be ſituate, of all and every Still, Copper, Ton, Waſh-batch, Caſk, or other Veſſel, which he, ſhe, or they ſhall make uſe of for the Brewing, Diſtilling, Working, Making, Laying, or Keeping, any Worts, Waſh, Low Wines, or Spirits, and alſo of the Caſks or Veſſels which every ſuch Diſtiller or Diſtillers ſhall make uſe of for the Brewing, Holding, or Keeping of the After-runnings or Feints from the Second Extraction which ſhall, from time to time, be drawn from every ſuch Still; and alſo of all and every Workhouſe, Stillhouſe, Storehouſe, Warehouſe, or other Place, by him, her, or them uſed for the Preparing, Diſtilling, or Keeping, Waſh, Low Wines, or Spirits; and in ſuch Entry ſhall inſert the Day when he, ſhe, or they ſhall intend to begin firſt to brew any Corn or Grain, or to mix any other Materials for the Making of Waſh to be diſtilled into Low Wines in order to extract Spirits for Exportation; and ſhall afterwards, from time to time, during the Continuance of ſuch Entry, give or leave Notice in Writing at the ſaid Office of Exciſe, or with the Officer of Exciſe for the Diviſion or Place where ſuch Spirits are intended to be made, Four Hours at the leaſt before he, ſhe, or they ſhall begin any ſuch ſubſequent Brewing or Mixing; and ſhall inſert in ſuch Notice the Hour when he, ſhe, or they ſhall intend to begin; and ſhall alſo, from time to time, during the

all the Stills, and other Veſſels which he ſhall make uſe of,

and his Work-houſes and Warehouſes,

with the Day he ſhall firſt begin to work;

and is from time to time afterwards to give due Notice to the proper Officer, before he ſhall begin any ſubſequent Brewing, &c.

Continuance of such Entry, give or leave Notice in Writing at the said Excise Office, or with the said Officer of Excise, Four Hours at the least before any Wash is pumped up, or otherwise conveyed into the Still or Stills, and shall insert in such Notice the Hour when he, she, or they shall intend to begin: And if he, she, or they shall neglect or refuse to make such Entry as aforesaid, or shall not insert in such Entry the Day when he, she, or they shall intend first to brew any Corn or Grain, or to mix any other Materials for the Making of Wash as aforesaid, or to give such respective Notices as aforesaid, or to insert in such Notices respectively the Hour when he, she, or they shall intend to begin his, her, or their respective Operation as aforesaid; every such Distiller and Distillers, for every such Offence, shall forfeit and lose the Sum of One hundred Pounds: And if, after such Entry so made, such Distiller or Distillers shall not begin and proceed to brew, or mix his Materials as aforesaid, on the Day mentioned in such Entry, or within Four Hours next afterwards; or having given such Notice or Notices as aforesaid, shall not begin and proceed in such respective Operations at the Hour, and Time or Times, mentioned in such respective Notices, or in Two Hours next afterwards; then every such Entry and Notice shall be, and is and are hereby declared to be, null and void; and every such Distiller and Distillers shall be obliged to make a fresh and like Entry, or to give a fresh and like Notice or Notices as aforesaid: And in case any such Distiller or Distillers shall begin to brew any Corn or Grain, or to mix any Materials for the Purpose aforesaid, or shall pump up or otherwise convey, or cause or suffer to be pumped up or otherwise conveyed, any Wash into the Still or Stills, without making such fresh Entry, in case the First became void, or giving such fresh Notice or Notices respectively, in case such First Notice or Notices shall respectively become void; then, and in every such Case, such Distiller and Distillers so offending, shall, for every such Offence, forfeit and lose the Sum of One hundred Pounds.

and a like Notice before he shall pump up, or convey any Wash into the Still;

on Penalty of 100*l.*

Distiller not proceeding in his Operations on the Day and Hours mentioned in the Entry and respective Notices, &c.

is to make a fresh Entry, and give fresh Notices, before he proceeds therein;

on Penalty of 100*l.*

Provided always, That nothing herein contained shall extend to permit or authorize any Distiller or Distillers to enter or give Notice of his Intention to make Spirits for Exportation, whose Wash-still will not contain One thousand six hundred Gallons, and the Spirit or Low Wine-still Eight hundred Gallons; neither shall any Distiller or Distillers be intitled or permitted to distil Spirits for Exportation, although he may have made an Entry as aforesaid, unless he, she, or they shall actually have distilled into Spirits all the Wash and Low Wines in his, her,

No Distiller for Exportation may enter or give Notice, whose Wash-still will not contain 1600 Gallons, and the Spirit or Low Wine-still 800 Gallons; and unless he shall have distilled into Spirits all the Wash and Low Wines in his Custody for Home Consumption.

her, or their Cuſtody or Poſſeſſion for the Making of Spirits for Home Conſumption, at leaſt Forty eight Hours before the Day mentioned in ſuch Entry.

48 Hours before the Day mentioned in the Entry.

When the Waſh and Low Wines for Spirits for Exportation ſhall be diſtilled, and the Spirits locked up;

And it is hereby further enacted by the Authority aforeſaid, That when any ſuch Diſtiller or Diſtillers ſhall be deſirous of diſtilling any Spirits for Home Conſumption, and ſhall have actually diſtilled into Spirits all the Waſh, Low Wines, and Feints, in his, her, or their Cuſtody or Poſſeſſion, for the making of Spirits for Exportation, and ſuch Spirits ſhall be locked up in the Warehouſe as herein after is directed; he, ſhe, or they, may withdraw his, her, or their Entry for Exportation, and ſhall be at Liberty to make a freſh and like Entry for making Spirits for Home Conſumption; and at the Expiration of Six Days after ſuch Entry made, it ſhall and may be lawful for ſuch Diſtiller and Diſtillers to begin to brew or mix Materials for Waſh to be diſtilled into Spirits for Home Conſumption: And if any ſuch Diſtiller or Diſtillers ſhall begin to brew or mix Materials for Waſh to be diſtilled into Spirits for Home Conſumption, without having made ſuch Entry, or contrary to any of the Directions of this Clauſe, he ſhall, for every ſuch Offence, forfeit and loſe the Sum of Two hundred Pounds.

the Diſtiller may withdraw his Entry for Exportation, and make Entry anew for Home Conſumption, and within 6 Days after begin his Operations accordingly;

and if he acts contrary to theſe Directions he forfeits 200 l.

And, for the preventing of Frauds, which Diſtillers for Exportation may commit, by privately removing and concealing the Waſh, Low Wines, or Spirits; and in order that the Officer may obtain true Gauges of the ſame; it is hereby further enacted by the Authority aforeſaid, That from and after the ſaid Twenty firſt Day of January, One thouſand ſeven hundred and ſixty two, no Waſh that ſhall be brewed or mixed for the extracting Spirits for Exportation, ſhall be pumped up into the Still or Stills, or otherways removed from the Back or Veſſel wherein the ſame was fermented, but in the Preſence of an Officer of Exciſe, on any Pretence whatſoever; and all and every ſuch Diſtiller and Diſtillers ſhall, and is and are hereby required to run or draw off his, her, or their Low Wines immediately from the Still, into an entered Veſſel or Veſſels only, and to continue them therein, ſo that the Officers of Exciſe may take a true Gauge of ſuch Low Wines; and ſuch Diſtiller and Diſtillers ſhall each of them provide a proper Caſk which ſhall be duly entered and gauged, into which the Spirits ſhall run immediately from the Still; which Caſk ſhall be ſufficient to contain the whole Produce of Spirits to be extracted from each Still when made up to the proper Strength ſuch Spirits are required to be; and when the whole Quantity of Spirits ſhall be collected in ſuch Caſk from each Still, all and every ſuch Diſtiller and Diſtillers

Waſh for Spirits for Exportation is to be pumped, &c. into the Still in the Preſence of an Officer;

and the Low Wines immediately run off into an entered Veſſel, and there kept till gauged;

and a proper Caſk entered and gauged, ſufficient to contain the Spirits extracted, is to be provided;

and when the Whole is collected,

ſhall, and is and are hereby required immediately to make up ſuch Spirits, in the Preſence of the Officer of Exciſe, to the Strength of One to Six under Hydrometer Proof; and a true Gauge of ſuch Spirits ſo made up, ſhall then be taken by the Officer of Exciſe, who ſhall keep an exact Account thereof; and ſuch Spirits, and every Part thereof, ſhall immediately afterwards be put into Caſks, and ſecured in the Preſence of the Officer of the Exciſe, in a Warehouſe or Warehouſes to be provided and duly entered at the proper Office of Exciſe, and kept for that Purpoſe by and at the Expence of ſuch Diſtiller and Diſtillers, which Spirits ſhall be kept there ſeparate and apart from all Spirits made for Home Conſumption; and no Spirits for Home Conſumption ſhall be put into the ſame Warehouſe; and ſuch Warehouſe and Warehouſes ſhall be ſecured under Three Locks and Three Keys to each Warehouſe into which the ſaid Spirits ſhall be carried; One of thoſe Locks to be provided by ſuch Diſtiller, and the other Two Locks to be provided by the Surveyor, Superviſor, or Officer of Exciſe, of the Diviſion or Place where the ſaid Spirits ſhall be locked up, at the Expence of ſuch Diſtiller; whereof One Key of each Place ſhall be kept by ſuch Diſtiller, and another by ſuch Surveyor or Superviſor, and the Third by ſuch Officer of Exciſe, until the ſame Spirits ſhall be delivered out for Rectification, or afterwards for Exportation; which Warehouſe and Warehouſes, ſhall be made well and ſufficiently ſecure to the Satisfaction and Approbation of the reſpective Surveyors or Superviſors of Exciſe for the time being, in whoſe Diviſion or Diſtrict any ſuch Warehouſe or Warehouſes ſhall be ſituate, whoſe Approbation thereof, ſhall be ſignified in Writing, under the Hands of ſuch Surveyors or Superviſors; and the reſpective Surveyors or Superviſors, are hereby required to attend, on reaſonable Notice to them given by the reſpective Diſtillers in order to view the ſame: And if any Diſtiller or Diſtillers for Exportation ſhall, contrary to the Directions of this Act, pump up into the Still or Stills, or otherwiſe remove any ſuch Waſh as aforeſaid, from the Back or Veſſel wherein the ſame was fermented, but in the Preſence of an Officer of Exciſe, or ſhall not run off, or cauſe to be run off, his, her, or their Low Wines immediately from the Still into an entered Veſſel or Veſſels only, or ſhall not continue the ſame in ſuch entered Veſſel or Veſſels, ſo that the Officers of Exciſe may take a true Gauge of ſuch Low Wines, or ſhall neglect or refuſe to provide a proper Caſk into which the Spirits ſhall run immediately from the Still as aforeſaid, or to enter ſuch Caſk, or ſhall run off any Spirits,

the Spirits are to be made Proof in the Preſence of the Officer, and gauged by him;

and afterwards put in Caſks, and ſecured in his Preſence in ſome entered and approved Warehouſe, under Three Locks and Keys, ſeparate from Spirits for Home Conſumption,

until delivered out for Rectification, or Exportation;

and the Surveyors are to view, and ſign their Approbation of, the ſaid Warehouſes.

Diſtiller acting contrary to theſe Directions,

Spirits from the Still into any Cask, except such Cask herein before directed to be provided, or shall, when the whole Quantity of Spirits shall be collected as aforesaid, neglect or refuse immediately to make up, in the Presence of the Officer of Excise, such Spirits to the Strength of One to Six under Hydrometer Proof; or shall by any Ways or Means prevent, hinder, or obstruct the Officer of Excise, from taking a Gauge or Gauges of the Wash, Low Wines, or Spirits, or to take a Sample or Samples of them, or any of them, or to try the Proof of the Spirits (which Gauges, Samples, and Trials of Proof they are hereby impowered to take and make, as often as the Commissioners of Excise for the time being shall direct, and which Samples shall be returned by the Officers of Excise to the respective Traders, when the Commissioners of Excise shall find it expedient to give Directions for that Purpose) or shall neglect or refuse, immediately after the Spirits are so made up to the Strength aforesaid, to put such Spirits into Casks, and secure the same, in the Presence of the Officer of Excise, in a Warehouse or Warehouses according to the Directions of this Act, or shall neglect or refuse to provide and keep a Warehouse or Warehouses for that Purpose, or to secure the same well and sufficiently, according to the Directions of this Act, or to provide and keep such Warehouse and Warehouses with Locks and Keys for securing such Spirits for Exportation as aforesaid, or to enter such Warehouse or Warehouses for that Purpose at the proper Office of Excise, or shall make use of any Warehouse or Warehouses, or other Place or Places for keeping Spirits for Exportation, before the same shall have been first approved of according to the Directions of this Act, or shall put into, or keep in, such Warehouse or Warehouses, any Spirits made for Home Consumption; or if any such Distiller or Distillers, or any other Person or Persons whatsoever by his, her, or their Order, Privity, Connivance, or Direction, after any such Spirits shall have been locked up and secured in any Warehouse or Warehouses for keeping Spirits for Exportation, shall open any of the Locks or Doors in the Absence of the proper Surveyor or Supervisor and Officer of Excise, or shall make any Way or Kind of Entrance into any such Warehouse or Warehouses, or shall remove any Part whatever of the Partition between any Warehouse or Warehouses for keeping Spirits for Exportation, and any other Place or Places whatsoever next thereunto adjoining, or shall, after any such Warehouse or Warehouses shall have been so approved of as aforesaid, make any Addition to, or any way alter the same, without

or obstructing the Officer in the gauging, taking Samples of the Spirits, or trying the Proof, &c.

or if he shall open any of the Locks in the Absence of the Officer,

or make any Way into such Warehouse,

or alter the Condition thereof without giving Notice to the Surveyor,

Notice firſt given to the proper Surveyor or Superviſor of Exciſe of ſuch intended Addition to, or Alteration in, ſuch Warehouſe or Warehouſes, and his Conſent in Writing firſt had and obtained for the ſame; or ſhall remove any of the ſaid Spirits from any locked Warehouſe or Warehouſes to any other Warehouſe or Warehouſes for keeping Spirits for Exportation before the ſame be taken out either for immediate Rectification or to be immediately put on Ship-board, and exported to Parts beyond the Seas; or ſhall, by any Art, Contrivance, or Device whatſoever, remove, convey away, or conceal, or cauſe, procure, or ſuffer to be removed, conveyed away, or concealed, any of the Waſh, or Low Wines for making Spirits for Exportation, or any ſuch Spirits, whether raw or rectified, either before the ſame are put into the Warehouſe or Warehouſes, or afterwards; then, and in each and in every ſuch Caſe, ſuch Diſtiller and Diſtillers for every ſuch Offence, ſhall forfeit and loſe the Sum of Five hundred Pounds.

and his Conſent be firſt had;

or ſhall clandeſtinely remove any of the Spirits,

or Waſh or Low Wines, &c.

ſhall forfeit 500 l.

Provided always, That nothing in this Act contained ſhall extend to hinder any Maker of Spirits for Exportation from ſending ſuch Spirits out of his locked up Warehouſe to any other Diſtiller, provided ſuch Maker of Spirits ſending the ſame, and the Diſtiller who ſhall receive the ſame, do, before ſuch Spirits are taken out of the Warehouſe, give Bond with ſufficient Security, to be approved of as any other Security is directed by this Act to be approved, in double the Value of ſuch Spirits, and double the Duties they would have been liable to, if made for Home Conſumption, for the due and fair Exportation of ſuch Spirits, within Three Months next after the Date of each reſpective Bond, and provided Leave for that Purpoſe be firſt obtained in Writing from the Commiſſioners of Exciſe for the time being, and that Notice thereof ſhall have been given to the Officer of Exciſe, Twenty four Hours at the leaſt, in order that ſuch Officer may receive the ſame into ſuch Diſtiller's Stock; and provided ſuch Spirits be removed with a proper Certificate from an Officer of Exciſe; and when ſuch Spirits ſhall be ſo received by ſuch Diſtiller, the ſame ſhall be under the like Directions as to the Rectification and Exportation thereof, and all other Matters and Things, as if ſuch Spirits had been rectified and exported by the Maker thereof; and ſuch Diſtiller ſhall, for Breach of any of thoſe Directions, be ſubject to the like Penalties as the Maker of ſuch Spirits would have been for the like Offences.

Spirits made for Exportation may be ſent by the Maker to the Diſtiller, Bond being firſt given for the due Exportation thereof, and Leave alſo had from the Commiſſioners, and Notice given to the Officer,

and ſo as the ſame be removed with a Certificate, &c.

and Diſtiller is thereafter liable to the ſame Penalties for Breach of Directions, as the Maker would have been.

And it is hereby further enacted by the Authority aforeſaid, That from and after the ſaid Twenty firſt Day of January, One thouſand ſeven hundred and ſixty two, no

Raw, unrectified Spirits prohibited to be exported.

raw unrectified Spirits, ſhall be permitted to be exported; and when any ſuch Diſtiller or Diſtillers, for Exportation, ſhall be deſirous to take any of his, her, or their Spirits out of any of the ſaid Warehouſes, where the ſame ſhall be locked up, in order to be rectified, or when rectified, and again depoſited in ſuch Warehouſe or Warehouſes, in order to be put immediately on Ship-board for Exportation, he, ſhe, or they, ſhall thereof give Notice in Writing to the Surveyor or Supervisor, or the Officer of Excife of the Diviſion or Diſtrict where ſuch Spirits ſhall be ſo locked up, the Space of Four Hours before the Time he, ſhe, or they, ſhall deſign to take out the ſame, as aforeſaid, and ſhall alſo inſert in the ſaid Notice, the preciſe Day and Hour of ſuch Day, when he, ſhe, or they, ſhall or do intend taking any of the ſaid Spirits out of the ſaid Warehouſe or Warehouſes, and ſhall alſo inſert in ſuch Notice the Quantity and Quality of Spirits he, ſhe, or they, do then deſire to take out, and whether ſuch Spirits are raw or rectified, and out of what particular Warehouſe, and whether the ſame are for Rectification, and by whom, or for immediate Exportation, or to be ſent Coaſtways, and to whom and to what Port, and whether for Merchandize or Stores; and in ſuch caſe the reſpective Surveyor or Supervisor, or Officer, is and are hereby required to attend purſuant to ſuch Notice, at the reſpective Places where the ſaid Spirits ſhall be locked up, and ſee the Quantity of Spirits taken out in purſuance of ſuch Notice, and he or they are hereby required to take an exact Account of the ſame; and in caſe any ſuch Diſtiller or Diſtillers, ſhall not begin and proceed to take the ſaid Spirits out of the ſaid Warehouſe or Warehouſes, at the Hour and Time mentioned in ſuch Notice, or within Two Hours next after, then every ſuch Notice ſhall be, and is hereby declared to be void, and ſuch Diſtiller or Diſtillers ſhall be, and is hereby obliged to give a freſh and like Notice in Manner aforeſaid, Four Hours at the leaſt before he, ſhe, or they, ſhall begin to take any of the ſaid Spirits out of the ſaid Warehouſe or Warehouſes: And in caſe any ſuch Diſtiller or Diſtillers ſhall neglect or refuſe to give ſuch firſt Notice, before he takes out any of the ſaid Spirits, or to inſert in ſuch Notice the Particulars in ſuch Notice herein before required, or to give a freſh Notice in Manner aforeſaid, Four Hours at the leaſt before he, ſhe, or they, ſhall begin to take out any of the ſaid Spirits, in caſe he, ſhe, or they, ſhall not begin, and proceed to take out the ſaid Spirits, at the Hour and Time mentioned in the ſaid firſt Notice, or within Two Hours next afterwards; ſuch Diſtiller or Diſtillers ſhall, in

Diſtiller to give due Notice to the proper Officer, when any Spirits are intended to be taken out of any Warehouſe, in order to be rectified, or ſhipped on Board for Exportation, &c.

and the Officer is to attend, and take an Account thereof;

and Diſtiller not keeping to his Time, is to give freſh Notice;

and failing in any of the Particulars here required, forfeits 100 l.

in every ſuch Caſe, for every ſuch Offence, forfeit and loſe the Sum of One hundred Pounds.

Raw Spirits taken out, in purſuance of Notice, are to be forthwith put into the Still in the Officer's Preſence, and rectified, and run off into the Spirit Cask;

And be it further enacted by the Authority aforeſaid, That when any Raw Spirits ſhall be ſo taken out, in purſuance of ſuch Notice, the ſame ſhall be immediately pumped up, or put, in the Preſence of the Officer of Exciſe, into the Still or Stills, and be rectified forthwith, and the Spirits ſhall be run off immediately from the Still into a like Caſk as is before directed to be provided and entered for the containing of Spirits immediately diſtilled from Low Wines; and when the whole Quantity of Spirits deſigned to be made into Brandy ſhall be collected in ſuch Caſk from each Still, the ſame ſhall be immediately made up in the Preſence of the Officer of Exciſe to the Strength of One to Six under Hydrometer Proof, at which Strength all Spirits are to be exported, and a true Gauge of ſuch Spirits ſo made up, ſhall then be taken by the Officer of Exciſe, who ſhall keep an exact Account thereof; and ſuch Spirits ſhall immediately afterwards be put into Caſks, and, in the Preſence of the Officer of Exciſe, either carried directly on Shipboard for Exportation (if intended to be immediately exported) or elſe into ſuch Warehouſe or Warehouſes, to be locked up in Manner aforeſaid.

and then made up Proof, and gauged;

and are afterwards to be put into Casks, and ſhipp'd for Exportation, or ſecured in proper Warehouſes.

Provided always, and it is hereby enacted by the Authority aforeſaid, That in caſe it ſhall at any Time ſo happen, that the Spirits diſtilled for Exportation in One Day belonging to any Diſtiller or Diſtillers, cannot, for want of Time, be conveyed from the Spirit Caſk (into which they are directed to be run immediately from the Still) and locked up in the Warehouſe or Warehouſes, as herein before is directed, the Officer of Exciſe ſhall gauge the ſame, and ſecure the Lid of the ſaid Spirit Caſk, and take Samples thereof; which Spirits ſhall be locked up in ſuch Warehouſe or Warehouſes the next Morning (if not intended for immediate Exportation): And if it ſhall appear that any Decreaſe has been made in the Quantity or Quality of the ſaid Spirits ſo gauged, or in caſe any ſuch Spirits ſhall have been removed in the Abſence of the Officer of Exciſe, in either of the ſaid Caſes the Diſtiller or Diſtillers ſhall be and are hereby charged for the ſaid Spirits ſo decreaſed or removed, with double the Duties ſuch Spirits would have been charged with if made for Home Conſumption; which the Officer of Exciſe is hereby required to charge accordingly.

Where the Spirits can't be conveyed from the Spirit Caſk the ſame Day, and ſecured in the Warehouſe,

the Officer is to gauge the ſame, and take Samples thereof, and ſecure the Lid of the Caſk;

and if any Fraud ſhall thereupon be committed, the Diſtiller ſhall pay Double Duties.

Provided alſo, and it is hereby enacted by the Authority aforeſaid, That if any ſuch Diſtiller or Diſtillers, after he, ſhe, or they have depoſited any Spirits made for Exportation (whether

Any of the ſaid Spirits originally intended for Exportation, may, upon Application to the Commiſſioners, and Payment of the Duties, be taken out of the Warehouſes, and uſed for Home Conſumption.

(whether Raw or Rectified) in Manner aforeſaid, in ſuch Warehouſe or Warehouſes, ſhall be deſirous of uſing any ſuch Spirits for Home Conſumption, and ſhall ſignify ſuch his, her, or their Deſire to the Commiſſioners of Exciſe for the time being, it ſhall and may be lawful for the ſaid Commiſſioners, or any Two of them, to direct the Quantity of Spirits ſo deſired to be taken out of ſuch Warehouſe or Warehouſes, and delivered to ſuch Diſtiller or Diſtillers, he, ſhe, or they having firſt duly paid to the proper Officer of Exciſe appointed to receive the Duties on Low Wines and Spirits, the Sum of Forty Pounds, and Ten Shillings, for each Tun of ſuch Spirits of the Strength they were taken into ſuch Warehouſe; videlicet, One to Six under Hydrometer Proof.

A Gallon of Brandy, or Proof Spirit, to be reckond at 7 *lb.* 13 *oz.* the Gallon.

And for the Purpoſes of this Act, it is hereby enacted by the Authority aforeſaid, That each Gallon of Brandy, or Spirits of the Strength of One to Six under Hydrometer Proof, ſhall be taken and reckoned at Seven Pounds and Thirteen Ounces the Gallon.

The ſame Quantity of rectified Spirits is to be produced, as was delivered out of Raw Spirits to be rectified,

allowing for the Feints.

Allowances to be made alſo for Waſte, and the Difference between gauging and weighing Spirits.

Feints to be run off into the Feint Cask, and gauged, and kept in Stock, and ſecured; and Samples taken by the Officer;

and to be all diſtilled once a Month, at leaſt, and made into Proof Spirits;

and then locked up, or exported.

And it is hereby further enacted by the Authority aforeſaid, That from and after the ſaid Twenty firſt Day of January, One thouſand ſeven hundred and ſixty two, when any Quantity of Raw Spirits ſhall, in purſuance of any Notice, be delivered out of the Warehouſe or Warehouſes, in order to rectify the ſame, as many Gallons of Rectified Spirits, and of the ſame Strength when made up, ſhall be produced, as ſuch Quantity amounted to when taken out of the Warehouſe or Warehouſes, allowing only for the Feints; and the Commiſſioners of Exciſe for the time being are hereby authorized and required to make juſt Allowances for neceſſary Waſte, and the Difference that will ariſe between gauging and weighing Spirits; which Feints ſhall alſo be run off from the Still directly into One large entered Feint Cask, and ſhall be immediately gauged as ſoon as the Still is off, and an Account thereof taken by the Officer of Exciſe, and kept in Stock by him, who ſhall and may take a Sample or Samples of ſuch Feints; which Feints ſhall be in like Manner locked up in ſuch Warehouſe or Warehouſes, and ſhall be there put into One or more large Casks to be provided by ſuch Diſtiller or Diſtillers, and marked with the Word Feints; and every ſuch Diſtiller and Diſtillers ſhall, Once a Month at leaſt, diſtil all his Feints, and make up the Spirits to be produced therefrom of the Strength of One to Six under Hydrometer Proof; and all ſuch Spirits ſhall then be locked up, or exported as other Spirits for Exportation are hereby directed to be.

And

And it is hereby further enacted by the Authority aforeſaid, That from and after the ſaid Twenty firſt Day of January, One thouſand ſeven hundred and ſixty two, in order the more effectually to prevent ſuch Diſtillers from fraudulently removing Waſh, Low Wines, or Spirits, if any Decreaſe ſhall at any Time or Times appear to be found in the Waſh of any Diſtiller or Diſtillers, brewed or made for the Diſtilling of Spirits for Exportation (except ſuch Decreaſe as ſhall be made appear to the Satisfaction of the Commiſſioners of Exciſe for the time being, to have really and truly ariſen from Accidents) ſuch Diſtiller or Diſtillers ſhall be, and is and are hereby charged with a Double Duty for the Quantity of Low Wines and Spirits ſuch Waſh ſo decreaſed is preſumed to make; and the Officers of Exciſe are hereby required in ſuch Caſe, to make ſuch Charge accordingly, calculating ſuch Waſh ſo found to be decreaſed, to produce the ſame Quantity of Low Wines and Spirits as Waſh is preſumed to do when Spirits are made for Home Conſumption: And if any Decreaſe ſhall at any Time or Times appear in the Stock of Spirits made for Exportation, belonging to any ſuch Diſtiller or Diſtillers except ſuch as can or may be accounted for by the Certificates of the proper Officer or Officers either as being exported as Merchandize, or for Stores, or as being taken out for Home Conſumption, on Payment of Duties by the Conſent of the Commiſſioners of Exciſe, or by any Allowance the ſaid Commiſſioners ſhall have made to any ſuch Diſtiller or Diſtillers, for or by reaſon of Waſte, or any Difference which may have ariſen between Gauge and Weight, or by being ſent Coaſtways for Exportion, or by being ſent, with the Conſent of the Commiſſioners of Exciſe, to any other Diſtiller, in order to be rectified for Exportation, every ſuch Diſtiller and Diſtillers ſhall be charged, and the Officers of Exciſe are hereby required to charge him, her, or them, for all the Spirits ſo found to be decreaſed and not properly accounted for, with double the Duties ſuch Spirits would have been charged with if made for Home Conſumption: And the more effectually to prevent ſuch Diſtillers from working in the Abſence of the Officers of Exciſe, every ſuch Diſtiller and Diſtillers is and are hereby required to permit the Officer of Exciſe to ſecure the Head and Heads of his, her, or their Still or Stills, when ſuch Still or Stills are not at Work, and alſo the Pump or Pumps for charging the Still or Stills, and emptying the Low Wine and Spirit Caſk, ſo as to prevent the ſame being uſed in the Abſence of the Officer, and alſo to ſecure the Lid or Head of the Low

Diſtiller to pay Double Duty, for any fraudulent Decreaſe of Waſh or Spirits for Exportation;

to be computed according to the Quantity ſuch Waſh would make of Low Wines and Spirits for Home Conſumption;

and to pay Double Duty, in like Manner, for any fraudulent Decreaſe in his Stock of Spirits made for Exportation.

Officer to ſecure the Still and other Veſſels from being fraudulently made uſe of in his Abſence;

and the Spirits from being ſecreted.

Wine and Spirit Caſks, and the Safe at the End of the Worm, to prevent any Spirits or Low Wines being ſecreted, whilſt the Still is at Work, all which the ſaid Officers are hereby impowered to do.

On Delivery of Spirits to be ſent Coaſtways, with Certificate for Exportation, the Diſtiller is to give Bond and Security for the due landing thereof in the Port where entered for.

And be it further enacted by the Authority aforeſaid, That when Spirits made for Exportation ſhall be delivered out of any Warehouſe or Warehouſes ſo ſecured as aforeſaid to be ſent Coaſtways (with a Certificate from the proper Officer) in order for Exportation to Foreign Parts from any Port of this Kingdom, the Diſtiller or Diſtillers, out of whoſe Warehouſe ſuch Spirits were delivered, ſhall, on taking out the ſame, give Bond, with ſufficient Security, to His Majeſty, His Heirs, and Succeſſors, to be approved of by the 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 Spirits, and double the Duties which are payable for the like Spirits diſtilled for Home Conſumption, that the ſame Spirits, and every Part thereof, ſhall (the Danger of the Seas and Enemies excepted) be really and truly landed in ſuch Port of this Kingdom, for which the ſame ſhall be entered; and ſuch Bonds ſo entered into, ſhall not be diſcharged or be delivered up until a Certificate ſhall be produced from the Chief Officer of Exciſe of the Port for which ſuch Spirits were entered, 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 ſent Coaſtways, 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 ſame were put on Board (which Oath the ſaid reſpective Officers of Exciſe are hereby impowered to adminiſter) and alſo teſtifying that the ſame Spirits, and every Part thereof, were really and truly, ſince their Arrival there, exported from thence to Foreign Parts; and the Condition of all ſuch Coaſt Bonds ſhall be, to produce ſuch Certificate in Six Months from the Date thereof; and ſuch Spirits ſo to be ſent Coaſtways, when landed at the Port for which they were entered, ſhall be, immediately on the landing thereof, put into a proper Warehouſe, and there continued until the ſame ſhall be exported, and ſhall be ſecured by the Perſon

Bonds not to be diſcharged, till a Certificate, conditioned to be returned in 6 Months, be produced from the proper Officer of the landing the ſame accordingly, and of Oath being made by the Maſter, that the ſame were fairly landed there, without any Fraud in the Quantity or Quality of the Spirits;

and Proof that the ſame have ſince been exported from thence to Foreign Parts;

and the Spirits, on their landing, are to be ſecured in a proper Warehouſe till exported.

ſon to whom they are ſent, and by the ſaid Chief Officer of Exciſe, by Two different Locks and Keys, One of which ſaid Keys ſhall be kept by the ſaid Perſon, and the other by the ſaid Officer; which Warehouſe Locks and Keys ſhall be provided by the Perſons to whom the Spirits were ſent; and all Maſters, Commanders, and other Perſons, belonging to any Ship or Veſſel carrying Goods Coaſtways, who ſhall aſſiſt or connive at the fraudulent landing, imbezzling, or diminiſhing, any Spirits ſent Coaſtways, and all other Perſons aſſiſting or otherwiſe concerned in the unſhipping the ſame, or to whoſe Hands the ſame ſhall knowingly come, are hereby declared to be ſubject and liable to all the like Pains, Penalties, and Forfeitures, as are inflicted by any former Act or Acts of Parliament for enforcing the fair Exportation of Spirits to Foreign Parts.

Maſters, and others, concerned in the fraudulent landing, or imbezzling Spirits ſent Coaſtways, are liable to Penalties.

And for the further Encouragement of the Exportation of Spirits made or drawn in Great Britain from Corn, be it enacted by the Authority aforeſaid, That from and after the Twenty firſt Day of January, One thouſand ſeven hundred and ſixty two, there ſhall be a Bounty of Three Pounds and Twelve Shillings for every Tun of Spirits ſo drawn or made in Great Britain from Corn which ſhall be exported as Merchandize 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 ſame were drawn and made in Great Britain from Corn under the Regulations of this Act, and not mixed with any other Materials, except what were neceſſary for rectifying the ſame; and that ſince the making thereof the ſame have been properly ſecured in a Warehouſe or Warehouſes according to the Directions of this Act; 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 ſhipped in the Preſence of ſuch Officer or Officers, the Diſtiller or Diſtillers ſhall be paid by the Commiſſioners of Exciſe, or their Collector for the Port or Place where ſuch Spirits ſhall be ſhipped, the ſaid Bounty of Three Pounds Twelve Shillings for every Tun of ſuch Spirits ſo ſhipped off; and ſo in Proportion for any greater or leſs Quantity.

A Bounty of 3 *l.* 12 *s.* per Tun, is allowed on all *Britiſh* Spirits made from Corn, exported as Merchandize to Foreign Parts;

Oath being made of a due Conformity to the Regulations of this Act;

and a Certificate produced from the proper Officer of the Quantity ſhipped.

And whereas Spirits ſhipped for Stores are frequently concealed from the Sight of the Officers of Exciſe, under Pretence of the ſame being put or placed beneath other Goods,

Goods, which gives an Opportunity to defraud the Revenue; be it therefore enacted by the Authority aforeſaid, That from and after the ſaid Twenty firſt Day of January, One thouſand ſeven hundred and fifty two, all ſuch Spirits as ſhall be ſhipped for Stores ſhall, during the Time the Ship or Veſſel is or ſhall be within the Limits of any Port of this Kingdom, be openly ſtowed and kept ſo that the Officers of Exciſe may at any Time examine the ſame, on Pain of forfeiting the double Duty of all ſuch Stores which ſhall not be ſo ſtowed and kept, or produced and ſhewn to the Officers of Exciſe; which ſaid double Duty ſhall be charged by the Officers of Exciſe for ſuch Stores which ſhall not be ſo ſtowed, and kept or produced and ſhewn, according to the Rate ſuch Spirits would have been charged with, if made for Home Conſumption; and which Charge ſhall be paid by the Maſter of the Ship or Veſſel on board of which ſuch Stores were ſhipped: And when any Spirits made for Exportation ſhall be entered for Exportation to Ireland, or His Majeſty's Plantations in America, or to any other Parts beyond the Seas in Europe, or to any Parts beyond the Seas in Africa, the Exporter or Exporters thereof, when the whole Quantity of Spirits intended at that Time to be exported ſhall be ſhipped, ſhall immediately give and enter into ſuch and the like Bonds for the due and fair Exportation of ſuch Spirits, and produce ſuch Certificates within the reſpective Times, and make ſuch Proofs as were reſpectively required to be given, entered into, produced and made, by the ſaid herein in part recited Act of the Thirty third Year of the Reign of his ſaid late Majeſty King George the Second, on the Exportation of Spirits to the reſpective Places before-mentioned, in purſuance of the Directions of that Act; except only that the Penalty in every Bond ſo to be entered into in purſuance of this Act, ſhall be double the Value of the Spirits entered for Exportation, and double the Duties ſuch Spirits ought to have paid, if they had been made for Home Conſumption; and until ſuch Bond ſhall be entered into by the Exporter or Exporters, the Diſtiller or Diſtillers from whoſe Warehouſe ſuch Spirits were ſent, ſhall be and are hereby charged for ſuch Quantity of Spirits ſo ſhipped for Exportation, with double the Duties ſuch Spirits would have been charged with if made for Home Conſumption; and ſuch Charge ſhall not be diſcharged until ſuch Bond ſhall be entered into: And when any Britiſh made or Foreign Spirits ſhall be entered for Exportation to any Parts beyond the Seas in Aſia, the Exporter or Exporters thereof, when the whole Quantity of Spirits intended at that Time to be exported

Spirits ſhipped for Stores, to be openly ſtowed, while the Veſſel is in Port, that the Officers may examine the ſame, on Forfeiture of double Duty;

to be paid by the Maſter.

On Entry of Spirits made for Exportation for *Ireland, America, Africa*, or arts in *Europe*, like Bonds are to be given, Certificates produced, and Proofs made, as are required in ſimilar Caſes on Exportation of Spirits, by the recited Act of 33 *Geo.* II.

excepting as to the Penalty, which is to be double the Value, and double the Duties,

and till Bond is enter'd into by the Exporter, the Diſtiller is liable to the double Duties.

Bonds, &c. for Spirits enter'd for *Aſia*,

ed ſhall be ſhipped, ſhall immediately give and enter into a Bond of the like Tenor and Condition, with the like Security, and make the like Proof as was required to be given, entered into, and made, by the ſaid herein in Part recited Act, on the Exportation of Spirits to Parts beyond the Seas in Africa, in purſuance of the Directions of that Act; except only that the Penalty in every Bond ſo to be entered into in purſuance of this Act, ſhall be double the Value of the Spirits entered for Exportation, and double the Duties ſuch Spirits ought to have been charged with, if they had been made or uſed for Home Conſumption; and until ſuch Bond ſhall be entered into by the Exporter or Exporters, the Diſtiller or Diſtillers from whoſe Warehouſe ſuch Spirits were ſent, ſhall be and are hereby charged for ſuch Quantity of Spirits ſo ſhipped for Exportation, with double the Duties ſuch Spirits would have been charged with, if made for Home Conſumption; and ſuch Charge ſhall not be diſcharged until ſuch Bond ſhall be entered into; and alſo except that the Proof of the due Exportation of ſuch Spirits ſhall not be required to be made till the End of Three Years from the Date of ſuch reſpective Bond; and all and every Perſon and Perſons authorized by the ſaid in Part recited Act to adminiſter any Oath or Oaths in any ways relating to the due Exportation of Spirits under the Directions of that Act, ſhall be and are hereby impowered to adminiſter the like Oaths for the Purpoſes of this Act.

to be of like Tenor and Condition with thoſe required by the recited Act for Spirits enter'd for *Africa*,

except as to the Penalty;

and until Bond is enter'd into, the Diſtiller is liable to the Duties, &c.

Power of adminiſtering Oaths in theſe Caſes, the ſame as under the recited Act.

And it is hereby further enacted by the Authority aforeſaid, That if any Diſtiller or Diſtillers, or any other Perſon or Perſons, ſhall obſtruct, moleſt, let, or hinder any Officer of Exciſe, in the due Execution of the Powers or Authorities, or any of them, given by this Act, all and every Perſon and Perſons ſo offending, ſhall, for every ſuch Offence, forfeit and loſe the Sum of One hundred Pounds.

Penalty of obſtructing an Officer in the Execution of his Duty, 100*l.*

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, paying, mitigating, or recovering, adjudging,

The Powers, Rules, Penalties, and Clauſes, &c. in Act 12 *Car.* 2. or in any other Law of Exciſe now in Force, extended to this Act.

adjudging, or aſcertaining, the Duties or Penalties thereby granted, and for preventing, detecting, and puniſhing Frauds relating thereto, or in any wiſe relating to the due and fair Exportation of Spirits to Foreign Parts (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, paying, mitigating, adjudging, aſcertaining, and recovering the Duties and Penalties hereby granted, and for preventing, detecting, and puniſhing Frauds relating thereto, or in any wiſe relating to the due and fair Exportation of Spirits to Foreign Parts; 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.

Recovery, Mitigation, and Application of Penalties, in general.

And be it further enacted and declared by the Authority aforeſaid, That all Fines, Penalties, and Forfeitures impoſed by this Act, 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 reſpectively, 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 and Perſons ſhall and may plead the General Iſſue, and give this Act and the Special Matter in Evidence, in his, her, 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.

FINIS.