ANNO TRICESIMO TERTIO

Georgii III. Regis.

CAP. LIX.

An Act to continue certain Duties of Excise on Foreign Spirits imported into this Kingdom, for a limited Time; and also for continuing certain Laws of Excise therein mentioned. [17th *June* 1793.]

Most Gracious Sovereign,

WHEREAS by an Act, passed in the Thirty-first Year of the Reign of Your present Majesty, intituled, An Act for granting to His Majesty additional Duties upon Worts, Wash, and other Liquors, brewed or made in *England*, for extracting Spirits for Home Consumption; upon Spirits made in *Scotland* and imported into *England*; and upon Foreign Spirits imported into *Great Britain*; and to continue certain Acts *for discontinuing, for a limited Time, the several Duties payable in* Scotland *upon Low Wines and Spirits, and upon Worts, Wash, and other Liquors, there used in the Distillation of Spirits, and for granting to His Majesty other Duties in lieu thereof; and for better regulating the Exportation of* British-*made Spirits from* England *to* Scotland, *and from* Scotland *to* England; and to continue, for a limited Time, an Act made in the Twenty-sixth Year of the Reign of His present Majesty, *to discontinue, for a limited Time, the Payment of the Duties upon Low Wines and Spirits for Home Consumption, and for granting and securing the due Payment of other Duties in lieu thereof; and for the better Regulation of the making and vending* British *Spirits*; it was, amongst other Things, enacted, That, from and after the Fifth Day of January One thousand seven hundred and ninety-one, there

Preamble.

31 *Geo.* III. Cap. 1, recited.

there should be raised, levied, collected, and paid to and for the Use of His Majesty, His Heirs and Successors, for and in respect of Brandy, Rum, Spirits, or Aqua Vitæ, imported from beyond the Seas into Great Britain, over and above all Duties then imposed for or in respect thereof by any Act or Acts of Parliament, the further Duties of Excise therein mentioned and expressed; and it was by the said Act further enacted, That all the Monies arising or to arise by the Rates and Duties granted by the said Act, and paid into the Receipt of His Majesty's Exchequer after the Fifth Day of April One thousand seven hundred and ninety-two, should, together with such other Rates and Duties as should be (and which were) granted by certain Acts of the then Session of Parliament for that Purpose, be a Fund for the Payment and Discharge of the principal Sum of Eight hundred thousand Pounds, Part of the Sum of One million eight hundred and thirty-three thousand Pounds to be raised by Loans or Exchequer Bills, in pursuance of any Act of the same Session of Parliament, and which were raised by Exchequer Bills, in pursuance of an Act of the same Session, intituled, An Act for raising a certain Sum of Money, by Loans or Exchequer Bills, for defraying the Publick Expences occasioned by the Augmentation of His Majesty's Forces in the Year One thousand seven hundred and ninety, together with such Interest as should by the said Act be directed to be paid or made payable for the said Principal Sum of Eight hundred thousand Pounds, and that upon Payment of the said Principal Sum of Eight hundred thousand Pounds, and all Interest to become due thereon, or reserving at the said Receipt of Exchequer, so much Money out of the said Fund to be established as aforesaid, as should be sufficient to satisfy and discharge the said Principal Sum of Eight hundred thousand Pounds, and all Interest as aforesaid, and Publication thereof in the Manner to be directed by such Act of the same Session of Parliament as aforesaid, the said Rates and Duties by the said recited Act imposed should from thenceforth cease and determine, and be no longer paid or payable: And whereas the said Rates and Duties on Foreign Spirits imported into Great Britain as aforesaid, will shortly expire in pursuance of the said recited Acts, and it is expedient to continue the same for

31 *Geo.* III, Cap. 49.

a limited Time; 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 the said Additional Rates and Duties of Excise for or in respect of Brandy, Rum, Spirits, or Aqua Vitæ, imported from beyond the Seas into Great Britain, imposed by the said recited Act first above mentioned, shall continue, and be paid and payable to His Majesty, His Heirs and Successors, until and upon the Fifth Day of April One thousand seven hundred and ninety-five, any Thing in the said recited Acts contained, or any of them, to the contrary notwithstanding; and the said Duties hereby continued shall, severally and respectively, be paid and payable by such Persons, at such Times, and in such Manner, and under such Penalties and Forfeitures, as the said Duties were severally and respectively payable by Law under or by virtue of the said several Acts, or any of them, or any other Act or Acts of Parliament in Force at and immediately before the passing of this Act.

Additional Duties imposed by recited Act on Spirits imported into *Great Britain*, continued to *April* 5, 1795.

II. And be it further enacted by the Authority aforesaid, That all such Parts of the said recited Act, for raising a Sum of Money by Loans or Exchequer Bills as aforesaid, requiring the Commissioners of the Treasury, or the High Treasurer for the Time being, to issue their or his Orders to the respective Commissioners of Excise, for the Determination of the said Duties hereby continued as aforesaid, and all Directions for the Publication thereof, as far as the same relate to the said Duties, shall be and they are hereby repealed.

Part of 31 *Geo.* III, Cap. 49, respecting the Determination of the Duties, repealed.

III. And be it further enacted by the Authority aforesaid, That all Monies from Time to Time arising by the several Rates and Duties by this Act continued, the necessary Charges of raising and accounting for the same excepted, when and as the same respectively shall take Effect by virtue of this Act, shall, from Time to Time, be paid into the Receipt of His Majesty's Exchequer at Westminster, distinctly and apart from each other, and from all other Branches of the Publick Revenues; and that there shall be provided and kept, in the Office of the Auditor of the said Receipt, a Book or

Monies to be paid into the Exchequer, and carried to the Consolidated Fund.

Books, in which all the Monies arising from the said Rates and Duties, and paid into the said Receipt, shall be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs or Successors, upon any Account whatever; and the said Money, so paid into the said Receipt of Exchequer as aforesaid, shall be carried to and made Part of the Fund called The Consolidated Fund.

Duties imposed by 27 *Geo.* III, Cap. 13, on Wash brewed in *England* for extracting Spirits for Home Consumption, continued to *July* 5, 1795.

IV. And be it further enacted by the Authority aforesaid, That the several Duties of Excise, which were, by an Act made in the Twenty-seventh Year of the Reign of His present Majesty, for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, imposed for a limited Time for or in respect of fermented Wort or Wash, brewed or made in that Part of Great Britain called England for extracting Spirits for Home Consumption from any Malt, Corn, Grain, or Tilts, or any Mixture with the same; and for or in respect of Cyder or Perry, or other Wash or Liquor brewed or made as aforesaid, from any Sort or Kind of British Materials, except such as are before mentioned, or from any Mixture therewith, for extracting Spirits for Home Consumption; and for or in respect of fermented Wort or Wash, brewed or made as aforesaid from Melasses or Sugar, or any Mixture therewith, for extracting Spirits for Home Consumption; and for or in respect of Wash brewed or made as aforesaid from Foreign refused Wine or Foreign Cyder, or Wash prepared from Foreign Materials, except Melasses and Sugar, or any Mixture therewith, for extracting Spirits for Home Consumption, and which were, by several Acts made in the Twenty-eighth, Twenty-ninth, Thirtieth, and Thirty-first Years of the Reign of His present Majesty, continued until and upon the Fifth Day of July One thousand seven hundred and ninety-three, shall be, and the same are hereby severally and respectively further continued from the said Fifth Day of July One thousand seven hundred and ninety-three, until and upon the Fifth Day of July One thousand seven hundred and ninety-five; and the said last mentioned Duties shall severally and respectively be paid and payable, by the several and respective Makers and Distillers of such Wort, Wash, Cyder, Perry, or other Liquor respectively, at such Times, and in such Manner, and

and under such Penalties and Forfeitures as the said Duties, by the said Act imposed and hereby continued, were severally and respectively payable by Law, under or by virtue of any Act or Acts of Parliament in Force immediately before the passing of this Act.

V. And whereas certain Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures were, by an Act made in the Twenty-eighth Year of the Reign of His present Majesty, provided, settled, and established for the Manufacture of Spirits commonly called Maidstone Geneva, established at Maidstone, in the County of Kent, by George Bishop of that Place, and certain Duties were, by the said Act, and by another Act made in the Thirty-first Year of the Reign of his said Majesty, imposed on the said George Bishop, for and in respect of Wash produced by him from Malt or other Corn: And whereas the said George Bishop is lately dead, and Sir William Bishop Knight, George Bishop, and Argles Bishop are become possessed of the Distillery and Premises in which the said George Bishop deceased carried on the Manufacture of such Maidstone Geneva, at Maidstone aforesaid, and the said Sir William Bishop, George Bishop, and Argles Bishop are desirous to carry on the Manufacture of, and to make Spirits commonly called Maidstone Geneva, in the said Distillery and Premises at Maidstone aforesaid, under and subject to the like Duties, Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures as the said George Bishop deceased carried on the Manufacture of, and made Spirits commonly called Maidstone Geneva: And whereas it is expedient to allow the said Sir William Bishop, George Bishop, and Argles Bishop so to carry on such Manufacture, and to make such Spirits; be it therefore enacted by the Authority aforesaid, That it shall and may be lawful to and for the said Sir William Bishop, George Bishop, and Argles Bishop, and the Survivors and Survivor of them, possessed of the said Distillery and Premises, to carry on the Manufacture of, and to make Spirits commonly called Maidstone Geneva, in the said Distillery and Premises at Maidstone aforesaid, until and upon the Fifth Day of July One thousand seven hundred and ninety-five, under and subject to the like Duties as were imposed on the said George Bishop deceased, by the said

Sir *William Bishop* and Company may continue to make *Maidstone Geneva* till *July* 5, 1795, subject to the Duties imposed on the late *George Bishop*.

Acts of the Twenty-eighth and Thirty-first Years of the Reign of His said Majesty.

Rules established for *George Bishop*, to extend to Sir *William Bishop* and Company.

VI. And be it further enacted by the Authority aforesaid, That the said Duties shall be raised, levied, and collected under such Management, and shall be paid by the said Sir William Bishop, George Bishop, and Argles Bishop, and the Survivors and Survivor of them, under and subject to all and singular the Powers, Authorities, Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures contained, provided, settled, or established for the said George Bishop deceased, in or by any Law or Laws in Force immediately before the Death of the said George Bishop deceased, relating to the Manufacture or making of such Spirits commonly called Maidstone Geneva, and all and singular the said Duties, Powers, Authorities, Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures shall be, and the same are hereby re-enacted and declared to extend to the said Sir William Bishop, George Bishop, and Argles Bishop, and the Survivors and Survivor of them, carrying on the Manufacture of and making such Spirits commonly called Maidstone Geneva, at Maidstone aforesaid, and the same respectively shall be applied, practised, used, and put in Execution for the raising, levying, collecting, paying, recovering, adjudging, mitigating, ascertaining, enforcing, and securing the said Duties, and for preventing, detecting, and punishing Frauds relating thereto, as fully and effectually to all Intents and Purposes, as if all and singular the said Duties, Powers, Authorities, Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures had been expressly inserted and re-enacted in the Body of this Act for and in respect of the said Sir William Bishop, George Bishop, and Argles Bishop, and the Survivors and Survivor of them, carrying on the Manufacture of and making such Spirits commonly called Maidstone Geneva, at Maidstone aforesaid.

FINIS.