ANNO TRICESIMO TERTIO

Georgii III. Regis.

CAP. LXIX.

An Act for repealing the Duties on Coals, Culm, and Cinders brought or carried Coaſtwiſe into *Scotland*; and for granting other Duties on Licences to ſell certain diſtilled Spirituous Liquors, in Lieu thereof. [17th *June* 1793.]

Preamble.

WHEREAS it is expedient to repeal the Duties on Coals, Culm, or Cinders brought Coaſtwiſe into any Port in that Part of Great Britain called Scotland, and to ſubſtitute other Duties in Lieu thereof: 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 Fifth Day of July One thousand seven hundred and ninety-three, the several and respective Rates and Duties charged and imposed 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, for or in respect of any Coals, Culm, or Cinders brought or carried Coastwise in any Port or Place in that Part of Great Britain called Scotland, shall cease, determine, and be no longer paid or payable; and that then and from thenceforth all the Powers and Authorities given and granted, and the Rules and Regulations established and prescribed by the said Act, or by any other Act or Acts of Parliament for or in relation to the managing, securing, ascertaining, collecting, recovering, levying, and paying the said Rates and Duties upon Coals, Culm, or Cinders brought or carried Coastwise into any Port or Place in that Part of Great Britain called Scotland, and all Penalties and Forfeitures in respect thereof, shall also cease, determine, and be no longer put in Execution, save only and except in all Cases relating to the recovering any Arrears which may at that Time remain unpaid of the said Rates and Duties, or to any Penalty or Forfeiture which shall have been incurred, or to any Bond or other Security for or in respect of the said Rates and Duties which shall have been given or granted upon, or at any Time before the said Fifth Day of July One thousand seven hundred and ninety-three; any Thing contained in the said Act, or in any other Act or Acts of Parliament to the contrary notwithstanding.

From *July* 5, 1793, Duties imposed by 27 *Geo.* III, Cap. 13, on Coals, &c. carried Coastwise in *Scotland*, to cease.

II. And be it further enacted by the Authority aforesaid, That, from and after the Tenth Day of October One thousand seven hundred and ninety-three, all and every Person or Persons who shall retail any Spirits made or distilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other British Materials, and which Spirits are commonly called and known by the Name of

From *Oct.* 10, 1793, Persons retailing *Aqua Vitæ* in *Scotland* to take out an Excise Licence, &c.

Aqua Vitæ, in that Part of Great Britain called Scotland, shall take out an Excise Licence, authorizing such Person or Persons to retail such Spirits; which Licences shall be severally granted by the respective Persons, and in the Manner required and directed by an Act made in the Thirtieth Year of the Reign of his present Majesty, intituled, An Act for repealing the Duties upon Licences for retailing Wine and Sweets, and upon Licences for retailing distilled Spirituous Liquors; and for granting other Duties in lieu thereof, with respect to Licences granted to Retail Dealers under the said Act; and the Persons to whom such Licences shall be granted shall be subject and liable to all the Rules, Regulations, Restrictions, and Provisions, Penalties and Forfeitures, contained and provided in and by the said Act, relative to such Licences, except where the same shall be expressly altered by this Act, and shall be granted to the Persons who shall apply for the same, on the Person or Persons applying for the same first paying for such Licences the several Sums of Money following; that is to say, 30 Geo. III, Cap. 38.

The Duties to be paid for such Licences.

For every Licence which shall be granted to authorize any Person or Persons to retail such Spirits within the Limits of any Royal Burgh, Burgh of Barony, or Regality, in any Part of Scotland, or in any Place in any other Part of Scotland other than in the Highlands of Scotland, there shall be charged the yearly Sum of Two Pounds;

For every Licence which shall be granted to authorize any Person or Persons to retail such Spirits within the several Counties and Districts of the Highlands of Scotland, (the Royal Burghs, Burghs of Barony, or Regality therein excepted), there shall be charged the yearly Sum of One Pound.

Act not to extend to Persons having a Licence to retail foreign Spirits.

III. Provided always, and be it further enacted by the Authority aforesaid, That nothing in this Act contained shall extend, or be construed to extend, to compel any Person to take out a Licence to retail Spirits called Aqua Vitæ, who shall have duly obtained an Excise Licence for retailing foreign Spirits under the Laws now in force in that Part of Great Britain called Scotland.

Persons retailing any other Spirits than plain *Aqua Vitæ*, to take out Licences as required by 30 *Geo.* III, Cap. 38.

IV. Provided also, and be it further enacted by the Authority aforesaid, That nothing in this Act contained shall extend to exempt any Person or Persons in Scotland, who shall retail any Spirits distilled from Melasses, Sugar, or foreign Materials, or any Compound Spirits whatever, or any distilled Spirituous Liquors, or Strong Waters, other than plain Aqua Vitæ, distilled from Malt, Corn, Grain, Barley, Beer, Bigg, or British Materials, from taking out a Licence for that Purpose in the Manner directed and required by the said Act, made in the Thirtieth Year of the Reign of His present Majesty.

Persons selling less than Half a Gallon *English* of *Aqua Vitæ*, to be deemed Retailers.

V. And be it further enacted by the Authority aforesaid, That all and every Person and Persons, in that Part of Great Britain called Scotland, who shall sell, offer or expose to Sale, any Spirits, made or distilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other British Materials, commonly called and known by the Name of Aqua Vitæ, unmixed or mixed with themselves or any other Ingredients, in any less Quantity than Half a Gallon, English Wine Measure, shall be deemed and taken to be a Retailer or Retailers of such Spirits within the Meaning of this Act; and if any Spirits, made or distilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other British Materials, commonly called and known by the Name of Aqua Vitæ, unmixed or mixed with themselves or any other Ingredients, shall at any Time be sold, offered or exposed to Sale, by any Person or Persons whatsoever, in that Part of Great Britain called Scotland, in any Quantity less than Half a Gallon English Wine Measure, such selling, offering or exposing to Sale, shall be deemed and taken to be a retailing of such Spirits, within the Meaning of this Act.

No Person to have a Retail Licence, who shall not have a Beer Licence;

VI. And be it further enacted by the Authority aforesaid, That no Person or Persons shall be licensed as aforesaid, for retailing Spirits, unless he, she, or they shall also be duly licensed and authorized by the Justices or Magistrates to sell Beer, Ale, or other excisable Liquors by Retail.

VII. And

nor any Distiller, &c.

VII. And be it further enacted by the Authority aforesaid, That no Licence or Licences for the retailing of such Spirits as aforesaid, shall be granted to any Person or Persons who do or shall at the Time exercise the Trade of a Distiller, Rectifier, Grocer, or Chandler, or keep a Toll Bar, or a Brandy Shop or Shops, for Sale of any Spirituous Liquors, in that Part of Great Britain called Scotland; and any Licence which shall be granted to any such Person or Persons, or to any other Person or Persons for his, her, or their Benefit or Use, shall be, and the same is hereby declared to be null and void.

Wholesale Dealers in any other Spirits than plain *Aqua Vitæ*, except licensed Distillers, &c. to take out Licences as Brandy Dealers, agreeably to 24 *Geo.* III, Sess. 2, Cap. 41.

VIII. And be it further enacted by the Authority aforesaid, That, from and after the said Tenth Day of October One thousand seven hundred and ninety-three, every Person or Persons in Scotland, who shall sell, or deal in by Wholesale, any Spirits made or distilled from Melasses, Sugar, or foreign Materials, or any Compound Spirits, or Distilled Spirits, Liquors, or Strong Waters, other than plain Aqua Vitæ, distilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other British Materials, not being a licensed Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders, or Retailer or Retailers, of Spirits, shall be subject and liable to take out and pay for a Licence for that Purpose, in the Manner directed and required in the Case of Brandy Dealers, or Persons selling Brandy, or other Spirituous Liquors, by an Act, made in the Twenty-fourth Year of the Reign of His present Majesty, intituled, An Act for laying certain Duties upon Licences to be taken out by the Makers of, and Dealers in, exciseable Commodities therein mentioned; and shall also be subject and liable to the same Duty, and to all the Rules, Regulations, Restrictions, Provisions, Penalties, and Forfeitures contained and provided in and by the said Act, relative to Brandy Dealers, or Persons selling Brandy or other Spirituous Liquors.

Wholesale Dealers in *Aqua Vitæ*, not being Distillers, &c. to take out a 3 *l.* Licence.

IX. And be it further enacted by the Authority aforesaid, That, from and after the said Tenth Day of October One thousand seven hundred and ninety-three, every Person or Persons in Scotland who shall by Wholesale

ſell or deal in Spirits made and diſtilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other Britiſh Materials, commonly called and known by the Name of Aqua Vitæ, in that Part of the United Kingdom, not being a licenſed Diſtiller or Diſtillers, Rectifier or Rectifiers, Compounder or Compounders, Retailer or Retailers of Spirits, ſhall be ſubject and liable to take out a Licence for that Purpoſe, and to pay for the ſame the yearly Sum of Three Pounds, in the Manner directed and required by, and under ſuch Rules, Regulations, Reſtrictions, Proviſions, Penalties, and Forfeitures as are contained in the ſaid Act of the Twenty-fourth Year of the Reign of His preſent Majeſty relative to Brandy Dealers, or Perſons ſelling Brandy or other Spirituous Liquors.

Penalty on Wholeſale Dealers ſelling leſs than certain Quantities.

X. And be it further enacted by the Authority aforeſaid, That if any Perſon who ſhall be ſo licenſed as aforeſaid in that Part of Great Britain called Scotland to ſell or deal in by Wholeſale any Spirits made or diſtilled from Melaſſes, Sugar, or Foreign Materials, or Compound Spirits, or diſtilled Spirituous Liquors, or Strong Waters, other than plain Aqua Vitæ, diſtilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other Britiſh Materials, ſhall ſell any ſuch Spirits in any leſs Quantity than Two Gallons Engliſh Wine Meaſure; or if any Perſon who ſhall be ſo licenſed as aforeſaid in that Part of Great Britain called Scotland, to ſell or deal by Wholeſale in Spirits made or diſtilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other Britiſh Materials, commonly called and known by the Name of Aqua Vitæ, in that Part of the United Kingdom, ſhall ſell any ſuch Spirits in any leſs Quantity than half a Gallon Engliſh Wine Meaſure, every ſuch Perſon ſhall be deemed a Retailer of ſuch reſpective Spirits without Licence, and ſhall be ſubject to the Penalty by this Act impoſed and provided in caſe of retailing Spirits without Licence.

What ſhall be deemed the Highlands.

XI. And be it further enacted, That the Highlands of Scotland ſhall, for the Purpoſes of this Act, be deemed and taken to comprehend the Whole of the ſeveral Counties of Orkney, Caithneſs, Sutherland, Roſs, Cromarty,

marty, Inverneſs, Argyll, Bute, and Nairn, and alſo ſuch Parts of the ſeveral Counties of Dumbarton, Stirling, Perth, Forfar, and Kincardine, as lie to the Eaſtward of a certain Line beginning at the Boat of Balloch, where Loch Lomond runs into the River Leven, in the County of Dumbarton, and proceeding Eaſtward along the Great Military Road from thence to Bucklivie in the County of Stirling, from thence in a certain Line Northward to Thornhill, and from thence to Dumblane and Auchterarder in the County of Perth, and from Auchterarder in a Line proceeding in a North-eaſt Direction to a certain Point Weſt of the Town of Perth, and diſtant therefrom Two Miles, and from thence in a Line Northward to the Boat of Kinclaven on the River Tay in the ſame County of Perth, and from thence to Blairgowrie, Alyth, and Kerrymuir in the County of Forfar, and from Kerrymuir by the Foot and South Side of the Grampion Hills till they terminate near the River Dee within Three Miles to the Weſtward of Aberdeen, and all Parts to the North and North-weſt of the ſaid Line of Boundary, excepting always from and out of ſuch Part of the ſaid Highlands the Limits of any Royal Burgh, Burgh of Barony or Regality, as aforeſaid.

XII. And whereas, by an Act made in the Twenty-firſt Year of the Reign of his preſent Majeſty, for the better and more effectually ſecuring the Revenue of Exciſe, and of the Inland Duties under the Management of the Commiſſioners of Exciſe, and for preventing Frauds therein, it was enacted, That if any Perſon who ſhall ſell or deal in any Sort of Spirituous Liquors ſhould receive or buy, or procure or employ any Perſon to receive or buy for him, her, or them, or for his, her, or their Uſe, any Britiſh made Spirituous Liquors (except at the Publick Sales of ſuch Britiſh made Spirituous Liquors as had been condemned, and were ſold under the Direction of the Commiſſioners of Exciſe), of any Perſon or Perſons other than a Maker, Diſtiller, Rectifier, or Compounder of Spirituous Liquors for Sale, over the outward Door of whoſe Stillhouſe, Storehouſe, Warehouſe, Shop, Cellar, Vault, or other Place by him, her, or them reſpectively made

21 *Geo.* III. Cap. 55, recited in Part.

made use of for the making or keeping of British made Spirituous Liquors, should be painted the Words, Distiller, Rectifier, or Compounder of Spirituous Liquors, (as the Case should be), as by an Act made in the Nineteenth Year of the Reign of his present Majesty, intituled, An Act for more effectually preventing Frauds by private Distillers, and for the better securing the Duties on Low Wines and Spirits, was directed and prescribed, every such Person so offending should forfeit and lose for every such Offence the Sum of Five hundred Pounds: And whereas it is expedient to allow entered and licensed Dealers in, or Retailers of, British made Spirituous Liquors in that Part of Great Britain called Scotland, not being Distillers, Rectifiers, or Compounders of British made Spirituous Liquors, to receive or buy, or to procure or employ any Person to receive or buy, for him, her, or them, or for his, her, or their Use, British made Spirituous Liquors of any entered Dealer or Retailer of British made Spirituous Liquors: Be it further enacted by the Authority aforesaid, That it shall and may be lawful to and for all entered and licensed Dealers in, or Retailers of, British made Spirituous Liquors in that Part of Great Britain called Scotland, not being Distillers, Rectifiers, or Compounders of British made Spirituous Liquors, to receive or buy, or procure or employ any Person to receive or buy, for him, her, or them, or for his, her, or their Use, any British made Spirituous Liquors of any entered or licensed Dealer in, or Retailer of, British made Spirituous Liquors; any Thing in the said recited Clause, or in any other Act or Acts of Parliament, contained to the contrary in anywise notwithstanding.

Dealers in or licensed Retailers of *British* made Spirits in *Scotland*, not being Distillers, *&c.* may buy *British* made Spirits of any licensed Dealer or Retailer.

XIII. And be it further enacted by the Authority aforesaid, That no Person or Persons whatsoever in that Part of Great Britain called Scotland shall sell or send out any British Spirits, mixed with foreign Spirits, from his, her, or their Warehouses, Storehouses, Rooms, Shops, Cellars, Vaults, Sheds, or other Places, to him, her, or them belonging, in any greater Quantity than

Penalty for sending out a greater Quantity than Four Gallons of mixed Spirits.

than Four Gallons, upon Pain of forfeiting, for every such Offence, the Sum of Fifty Pounds.

All Laws relating to the Excise to extend to this Act.

XIV. And be it further enacted by the Authority aforesaid, That all and every the Powers, Directions, Rules, Penalties, 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, are provided and established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the Duties thereby granted, or any of them, (other than in such Cases for which other Penalties or Provisions are made and prescribed by this Act), shall be practised, used, and put in Execution, in and for the managing, raising, levying, collecting, mitigating, recovering, and paying the Duties by this Act imposed, 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, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things were particularly repeated and re-enacted in this present Act.

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

XV. And be it further enacted by the Authority aforesaid, That all the Monies arising by the Duties by this Act imposed (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, and the 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.

FINIS.