ANNO TRICESIMO QUARTO

Georgii III. Regis.

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CAP. II.

An Act for granting to His Majeſty certain additional Duties upon Worts, Waſh, and other Liquors, brewed or made in *England*, for extracting Spirits for Home Conſumption, and upon Spirits made in *Scotland* and imported into *England*.

[21ſt *February* 1794.]

Moſt Gracious Sovereign,

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of *Great Britain*, in Parliament aſſembled, towards raiſing the neceſſary Supplies to defray Your Majeſty's Publick Expences, and making ſuch permanent Addition to the Publick Revenue, as ſhall be adequate to the increaſed Charge occaſioned by any Loan to be raiſed, or Stock to be created, by virtue of any Act or Acts for that Purpoſe to be paſſed in this Seſſion of Parliament, have freely and voluntarily reſolved to give and grant unto Your Majeſty the ſeveral new and additional Rates and Duties herein-after reſpectively mentioned; and do therefore moſt humbly beſeech 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 Lord's Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the Day on which this Act ſhall have received His Majeſty's Royal Aſſent, there ſhall be raiſed, levied, collected, and paid to and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and in reſpect of the ſeveral Preamble.

The following additional Duties of Excise to be paid; viz.

Matters and Things herein-after mentioned, over and above all Duties already impoſed for or in reſpect thereof by any Act or Acts of Parliament, the further Duties of Excise herein-after mentioned; that is to ſay,

For every Gallon of Wash made in *England* from Grain, for Home Conſumption, 1*d.*:

For every Gallon of fermented Wort or Wash, which ſhall be 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, to be paid by the Makers or Diſtillers thereof, One Penny:

For every Gallon from other *Britiſh* Materials, 1 *d.*:

For every Gallon of Cyder or Perry, or any other Waſh or Liquor which ſhall be 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, to be paid by the Makers or Diſtillers thereof, One Penny:

For every Gallon from Melaſſes or Sugar 2 *d.* 2 *q.*:

For every Gallon of fermented Wort, or Waſh, which ſhall be brewed or made as aforeſaid, from Melaſſes or Sugar, or any Mixture therewith, for extracting Spirits for Home Conſumption, to be paid by the Makers or Diſtillers thereof, One Penny Halfpenny:

For every Gallon from Foreign Materials, except Melaſſes and Sugar, 2 *d.*:

For every Gallon of Waſh which ſhall be 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, to be paid by the Makers or Diſtillers thereof, Two-pence:

For every 96 Gallons made by Meſſ. *Biſhop* from 112 *lb.* of Corn, 2 *s.* 8 *d.* 2 *q.*

For every Ninety-ſix Gallons of Waſh which Sir *William Biſhop*, *Argles Biſhop*, and *George Biſhop* of *Maidſtone*, or the Survivor or Survivors of them, ſhall produce from a Weight of Malt or other Corn, including the Bran thereof, and not exceeding One hundred and twelve Pounds, the Sum of Two Shillings and Eight-pence Three Farthings, and ſo in Proportion for any greater or leſſer Quantity of ſuch Waſh:

For every Gallon, not exceeding 1 to 10 over Proof, made in *Scotland*, and imported into *England*, 5 *d.* 2 *q.*:

For every Gallon, *Engliſh* Wine Meaſure, of Spirits, of a Strength not exceeding that of One to Ten over Hydrometer Proof, which ſhall be made or manufactured in that Part of *Great Britain* called *Scotland*, and imported or brought from thence into that Part of *Great Britain* called *England*, to be paid by the Importer thereof before the Landing thereof Five-pence Halfpenny:

For every Gallon of a greater Strength, &c. a proportionate additional Duty.

And for every Gallon, *Engliſh* Wine Meaſure, of ſuch Spirits, of a greater Strength than that of One to Ten over Hydrometer Proof, and not exceeding Three *per Centum* over and above One to Ten over Hydrometer Proof, an additional Duty in Proportion to the Surplus Strength, to be paid by the Importer thereof before the Landing thereof.

Duties to be under the Management of the Commiſſioners of Excise.

II. And be it further enacted by the Authority aforeſaid, That ſuch of the Duties by this Act impoſed as ſhall ariſe in that Part of *Great Britain* called *England*, ſhall be under the Management of the Commiſſioners of Exciſe in *England* for the Time being; and ſuch thereof as ſhall ariſe in that Part of *Great Britain* called *Scotland*, ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being.

Waſh made in *England* according to 28 *Geo.* III. Cap. 46, for Exportation to *Scot-*

III. Provided alſo, and be it further enacted by the Authority aforeſaid, That no Waſh which ſhall be brewed or made in that Part of *Great Britain* called *England*, under and according to the Rules, Regulations, and Proviſions of an Act, made in the Twenty-eighth Year of the Reign

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