ANNO TRICESIMO QUARTO

Georgii III. Regis.

CAP. XXXIII.

An Act for making perpetual certain Duties of Exciſe on Diſtilleries, and on Licences granted to Diſtillers, in *Scotland*; and for appropriating the ſaid Duties.

[17th *April* 1794.]

WHEREAS by an Act, made and paſſed in the Thirty-third Year of the Reign of His preſent Majeſty, intituled, *An Act for the Regulation of Diſtilleries in* Scotland, *and the Exportation of* Britiſh-*made Spirits from* England *to* Scotland, *and from* Scotland *to* England, *for a limited Time*, certain Exciſe Duties were impoſed upon the Contents of Stills uſed or employed in making or diſtilling of Low Wines or Spirits, and for the rectifying, compounding, or mixing, Spirits or Strong Waters in certain Parts of *Scotland*; and alſo on Licences to be taken out by ſuch Diſtillers, Rectifiers, and Compounders, of Spirits for Exportation from *Scotland* to *England*; and alſo upon Licences to be taken out by Diſtillers of Spirits within the Highlands of *Scotland*; which Duties were directed to be carried to the Conſolidated Fund, and to continue in Force until and upon the Firſt Day of *December* One thouſand ſeven hundred and ninety-five, and from thence to the End of the then next Seſſion of Parliament: May it 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 Duties of Exciſe, impoſed by the ſaid recited Act, ſhall be and are hereby continued

Preamble. 33 *Geo.* III. Cap. 61, recited.

and Duties thereby impoſed made perpetual.

continued and made perpetual, and that the ſame 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 payable under or by virtue of the ſaid Act, or any other Act or Acts of Parliament in Force at and immediately before the paſſing of this Act, and ſhall continue to be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, (the Charges of raiſing and accounting for the ſame excepted), and to be carried to, and made Part of, the Conſolidated Fund.

9000*l.* to be ſet apart quarterly out of Duties,

II. And whereas by the ſaid recited Act the ſeveral Rates and Duties, impoſed by any Act or Acts of Parliament then in Force upon Low Wines or Spirits for Home Conſumption, or upon Worts, Waſh, and other Liquors, uſed in *Scotland* in the Diſtillation of Spirits, and upon Licences required to be taken out by any Diſtillers or Makers of Spirits in *Scotland*, were diſcontinued from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-three; be it further enacted by the Authority aforeſaid, That, at the End of every Quarter of a Year after the paſſing of this Act, (that is to ſay), on the Fifth Day of *April*, the Fifth Day of *July*, the Tenth Day of *October*, and the Fifth Day of *January*, in every Year, there ſhall be ſet apart at the ſaid Receipt, out of the Monies ariſing from the Rates and Duties which are continued and made perpetual by this Act, the Sum of Nine thouſand Pounds, being One-fourth Part of the Average yearly Produce for Three Years next before, and ending on the Fifth Day of *January* One thouſand ſeven hundred and ninety-four, of the Rates and Duties upon Low Wines or Spirits, and upon Licences for diſtilling Spirits, in *Scotland*, which were diſcontinued by the ſaid recited Act; and that, after ſetting apart ſuch quarterly Sums as aforeſaid, the Remainder of the Monies ariſing from the ſaid Rates and Duties, continued and made perpetual by this Act, ſhall be deemed an Addition made to the Revenue for the Purpoſe of defraying the increaſed Charge occaſioned by any Loan made, or Stock created or to be created, by virtue of any Act or Acts paſſed, or to be paſſed, in this Seſſion of Parliament; and that, during the Space of Ten Years next enſuing, there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt, a Book or Books, in which all the ſaid Surplus Monies ariſing from the ſaid Rates and Duties, and paid into the ſaid Receipt, ſhall, together with the Monies ariſing from any Rates and Duties granted in this Seſſion of Parliament, for the Purpoſe of defraying ſuch increaſed Charge as aforeſaid, 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 Remainder to be deemed an Addition to the Revenue for defraying any additional Loan of this Seſſion.

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FINIS.