ANNO TRICESIMO QUINTO

Georgii III. Regis.

CAP. XI.

An Act for granting to His Majeſty additional Duties of Exciſe on Worts, Waſh, and other Liquors, made in *England*, for extracting Spirits for Home Conſumption; and for preventing Diſtillers from making uſe of Wheat or Wheat Flour in making Waſh for extracting Spirits. [16th *March* 1795.]

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 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 Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That there ſhall be raiſed, levied, collected, and paid, to and for the Uſe of His Ma- Preamble.

The following additional Duties to be paid, *viz.*

jeſty, His Heirs and Succeſſors, for and in reſpect of the ſeveral 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, not made into Spirits by *Feb.* 23, 1795, 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, and which ſhall not be actually diſtilled into Spirits on or before the Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, 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 in that Part of *Great Britain* called *England*, 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 which ſhall not be actually diſtilled into Spirits on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, to be paid by the Makers or Diſtillers thereof, One Penny:

For every Gallon from Melaſſes or Sugar, 1 *d.* 2 *q.*

For every Gallon of fermented Wort or Waſh which ſhall be brewed or made in that Part of *Great Britain* called *England*, from Melaſſes or Sugar, or any Mixture therewith, for extracting Spirits for Home Conſumption, and which ſhall not be actually diſtilled into Spirits on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, 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 in that Part of *Great Britain* called *England*, 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 ſhall not be actually diſtilled into Spirits on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, to be paid by the Makers or Diſtillers thereof, Two-pence:

For every 96 Gallons made by Meſſrs. *Biſhop* from 112 *lb.* of Corn, 2 *s.* 8 *d.* 3 *q.*

For every Ninety-ſix Gallons of Waſh which Sir *William Biſhop*, *Argles Biſhop*, and *George Biſhop*, or the Survivors or Survivor of them, ſhall produce from a Weight of Malt or other Corn, including the Bran thereof, and not exceeding One hundred and twelve Pounds, and which ſhall not be actually diſtilled into Spirits on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, Two Shillings and Eight-pence Three Farthings; and ſo in Proportion for any greater or leſſer Quantity of ſuch Waſh.

Duties to be under the Management of the Exciſe.

II. And be it further enacted by the Authority aforeſaid, That the Duties by this Act impoſed ſhall be under the Management of the Commiſſioners of Exciſe in *England* for the Time being.

Waſh made in *England*, according to 28 *Geo.* III, Cap. 46, for Exportation to *Scotland* not liable to additional Duty.

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 of His preſent Majeſty, for extracting Low Wines or Spirits for Exportation

from

from thence to that Part of *Great Britain* called *Scotland*, ſhall be charged or chargeable with any Duty or Duties of Exciſe granted by this Act.

Diſtillers delivering *Britiſh* Spirits after *Feb.* 23, 1795, on Contracts made previous to that Day, may add to the Price a Sum equivalent to the Duties.

IV. And whereas Standing Contracts may have been made before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, by Diſtillers and Makers of Spirits, for *Britiſh* Spirits to be delivered after the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five; be it therefore enacted by the Authority aforeſaid, That ſuch Diſtillers and Makers of Spirits, delivering ſuch *Britiſh* Spirits after the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, in purſuance of ſuch Contracts, ſhall be allowed to add ſo much Money as will be equivalent to the Duties by this Act impoſed, for or in reſpect of the Wort or Waſh from whence ſuch Spirits were extracted or made, to the Price thereof, and ſhall be entitled, by virtue of this Act, to be paid for the ſame accordingly.

Duties to be carried to the Conſolidated Fund.

V. And be it further enacted by the Authority aforeſaid, That all the Monies from Time to Time ariſing by the ſeveral new and additional Rates and Duties by this Act impoſed as aforeſaid, (the neceſſary Charges of raiſing and accounting for the ſame reſpectively excepted), ſhall, from and after the paſſing of this Act, from Time to Time, be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*; and the ſaid Money ſo paid into the Exchequer as aforeſaid, ſhall be carried to and made Part of the Conſolidated Fund.

Duties to be applied in defraying any increaſed Charge occaſioned by any Loan of this Seſſion, and for 10 Years to be kept ſeparate from other Monies.

VI. Provided always, and be it further enacted, That the Monies to ariſe from the ſaid Duties, or ſo much thereof, as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue, for the Purpoſe of defraying the increaſed Charge occaſioned by any Loan to be made, or Stock to be created, by virtue of any Act or Acts to be paſſed in this Seſſion of Parliament; and that the ſaid Monies, during the Space of Ten Years next enſuing, ſhall continue to be paid into the ſaid Receipt of His Majeſty's Exchequer, diſtinctly and apart 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, during the ſaid Period of Ten Years, a Book or Books, in which all the Monies ariſing from the ſaid Duties paid into the ſaid Receipt by virtue of this Act ſhall, together with the Monies ariſing from any other 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.

The Powers of 12 *Car.* II, Cap. 24, *&c.* to extend to this Act.

VII. And be it further enacted, 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 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 Exciſe 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.

Till the Expiration of Six Weeks after the Commencement of next Seſſion, no Diſtiller ſhall uſe any Wheat or Wheat Flour in making Wort for extracting Spirits, on Penalty of 500 *l.* and Perſons aiding Diſtillers in ſuch Uſe ſhall forfeit 200 *l.* &c.

VIII. And be it further enacted by the Authority aforeſaid, That, from and after the paſſing of this Act, and from thenceforth until the Expiration of Six Weeks next after the Commencement of the next Seſſion of Parliament, no Diſtiller or Diſtillers, or Maker or Makers of Low Wines or Spirits, ſhall apply, ſpend, conſume, or make uſe of, or cauſe, procure, permit, or ſuffer, to be applied, ſpent, conſumed, or made uſe of, any Wheat or Wheat Flour in the brewing, making, or preparing, any Wort or Waſh for making or extracting Low Wines or Spirits; and if any Diſtiller or Diſtillers, or Maker or Makers of Low Wines or Spirits, ſhall apply, ſpend, conſume, or make uſe of, or cauſe, procure, permit, or ſuffer, to be applied, ſpent, conſumed, or made uſe of, any Wheat or Wheat Flour, in the brewing, making, or preparing any Wort or Waſh for making or extracting Low Wines or Spirits contrary to the true Intent and Meaning of this Act, the Perſon or Perſons ſo offending ſhall, for each and every ſuch Offence, forfeit and loſe the Sum of Five hundred Pounds; and every Servant of ſuch Diſtiller or Diſtillers, Maker or Makers of Low Wines or Spirits, and every other Perſon who ſhall be aiding and aſſiſting in the applying, ſpending, conſuming, or making uſe of any Wheat or Wheat Flour in the brewing, making, or preparing any Wort or Waſh for making or extracting Low Wines or Spirits, or in carrying or conveying the ſame into the Houſe, Stillhouſe, or other Place uſed by ſuch Diſtiller or Diſtillers, Maker or Makers of Low Wines or Spirits, in the brewing, making, or preparing ſuch Wort or Waſh, ſhall alſo forfeit and loſe, for every ſuch Offence, the Sum of Twenty Pounds; and in Default of Payment thereof, immediately upon Conviction, ſhall be liable to ſuffer Three Months Impriſonment in the Houſe of Correction, and to be kept to hard Labour during ſuch Impriſonment.

FINIS.