ANNO TRICESIMO QUINTO

Georgii III. Regis.

CAP. CXVI.

An Act to remove Doubts arising from the Construction of certain Acts of this Session of Parliament respecting the Duties of Excise thereby granted on Wash, Coffee, Cocoa Nuts, Foreign Spirits, Wines, and Sweets. [26th *June* 1795.]

Preamble. 35 *Geo.* III. Cap. 11, recited.

WHEREAS by an Act, made in this present Session of Parliament, intituled, *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*; it was enacted, that 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 the several Matters and Things therein 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 therein-after mentioned: And whereas Doubts may arise

 respecting

respecting the true Construction of the said Act: Now, to obviate and remove all such Doubts, and to declare the true Intent and Meaning of the said Act, it is hereby declared and 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, under and by virtue of the said Act, the further Duty of One Penny, first mentioned in the said Act, is and was intended to be, and the same shall be deemed and taken to be and to have been imposed, as well for and in respect of every Gallon of fermented Wort or Wash which was 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 was not actually distilled into Spirits on or before the Twenty-third Day of *February* One thousand seven hundred and ninety-five, as for and in respect of every Gallon of the like fermented Wort or Wash which, since the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, hath been, or after the passing of this Act shall be, brewed or made for the Purpose aforesaid; and that the further Duty of One Penny, secondly mentioned in the said Act, is and was intended to be, and the same shall be deemed and taken to be and to have been imposed, as well for and in respect of every Gallon of Cyder or Perry, or any other Wash or Liquor, which was 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 was not actually distilled into Spirits on or before the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, as for and in respect of every Gallon of the like Cyder or Perry, or other Wash or Liquor, which, since the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, hath been, or after the passing of this Act shall be, brewed or made for the Purpose aforesaid; and that the Duty of One Penny Halfpenny, mentioned in the said Act, is and was intended to be, and the same shall be deemed and taken to be and to have been imposed, as well for and in respect of every Gallon of fermented Wort or Wash, which was 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 was not actually distilled into Spirits on or before the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, as for and in respect of every Gallon of the like fermented Wort or Wash which, since the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, hath been, or after the passing of this Act shall be, brewed or made for the Purpose aforesaid; and that the further Duty of Two-pence, mentioned in the said Act, is and was intended to be, and the same shall be deemed and taken to be and to have been imposed, as well for and in respect of every Gallon of Wash which was 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 was not actually distilled into Spirits on or before the said Twenty-third Day of *February*

Additional Duties imposed by recited Act, to extend as well to Wash made and not actually distilled into Spirits on or before *Feb.* 23, 1795, as to Wash made since that Day.

February One thouſand ſeven hundred and ninety-five, as for and in reſpect of every Gallon of the like Waſh which, ſince the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, hath been, or after the paſſing of this Act ſhall be, brewed or made for the Purpoſe aforeſaid; and alſo that the further Duty of Two Shillings and Eight-pence Three Farthings, and ſo in Proportion, mentioned in the ſaid Act, is and was intended to be, and the ſame ſhall be deemed and taken to be and to have been impoſed, as well for and in reſpect of every Ninety-ſix Gallons of Waſh, which Sir *William Biſhop*, *Argles Biſhop*, and *George Biſhop*, or the Survivors or Survivor of them, did produce from a Weight of Malt or other Corn, including the Bran thereof, and not exceeding One hundred and twelve Pounds, and which was not actually diſtilled into Spirits on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, as for and in reſpect of every Gallon of the like Waſh which, ſince the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, hath been, or after the paſſing of this Act ſhall be, ſo produced for the Purpoſe aforeſaid.

35 *Geo.* III, Cap. 13, recited;

II. And whereas by another Act, made in this preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty additional Duties of Exciſe on Tea, Coffee, and Cocoa Nuts*, it was enacted, that there ſhould be raiſed, levied, collected, and paid, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and in reſpect of the ſeveral Matters and Things therein-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 therein-after mentioned: And whereas Doubts may alſo ariſe reſpecting the true Conſtruction of the ſaid laſt mentioned Act: Now, to obviate and remove all ſuch Doubts, and to declare the true Intent and Meaning of the ſaid laſt mentioned Act, it is hereby declared and enacted by the Authority aforeſaid, That, under and by virtue of the ſaid laſt mentioned Act, the further Duty of Sixpence Halfpenny, mentioned in the ſaid laſt mentioned Act, is and was intended to be, and the ſame ſhall be deemed and taken to be and to have been impoſed, as well for and in reſpect of every Pound Weight Avoirdupoiſe of Cocoa Nuts of the Growth or Produce of any *Britiſh* Colony or Plantation in *America*, which was imported into *Great Britain* on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, and which was delivered out of the Warehouſe in which the ſame had been lodged under the Care and Cuſtody of the proper Officers for ſecuring the Duties payable thereon for Home Conſumption, on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, and ſo in Proportion for any greater or leſs Quantity, and for which all the Duties payable thereon were not paid on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, as for and in reſpect of every Pound Weight of the like Cocoa Nuts which, ſince the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, hath been, or after the paſſing of this Act ſhall

and the additional Duties thereby impoſed on Cocoa Nuts and Coffee delivered out of Warehouſes for Home Conſumption, to extend as well to what was imported, and ſo delivered, on or before *Feb.* 23, 1795, and for which the Duties were not then paid, as to Cocoa Nuts and Coffee imported and ſo delivered ſince that Day.

ſhall be, imported into *Great Britain*, and afterwards delivered out of any ſuch Warehouſe for Home Conſumption; and that the ſaid further Duty of One Shilling and Eight-pence, mentioned in the ſaid laſt mentioned Act, is and was intended to be, and the ſame ſhall be deemed and taken to be and to have been impoſed, as well for and in reſpect of every Pound Weight Avoirdupoiſe of Cocoa Nuts of the Growth or Produce of any other Place, which was imported into *Great Britain* on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, and which was delivered out of the Warehouſe in which the ſame had been lodged under the Care and Cuſtody of the proper Officers for ſecuring the Duties payable thereon for Home Conſumption, on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, and ſo in Proportion for any greater or leſs Quantity, and for which all the Duties payable thereon were not paid on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, as for and in reſpect of every Pound Weight of the like Cocoa Nuts which, ſince the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, hath been, or after the paſſing of this Act ſhall be, imported into *Great Britain*, and afterwards delivered out of any ſuch Warehouſe for Home Conſumption; and that the ſaid further Duty of Sixpence Halfpenny, mentioned in the ſaid laſt mentioned Act, is and was intended to be, and the ſame ſhall be deemed and taken to be and to have been impoſed, as well for and in reſpect of every Pound Weight Avoirdupoiſe of Coffee which was imported into *Great Britain* on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, and which was delivered out of the Warehouſe in which the ſame had been lodged under the Care and Cuſtody of the proper Officers for ſecuring the Duties payable thereon for Home Conſumption, on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, and ſo in Proportion for any greater or leſs Quantity, and for which all the Duties payable thereon were not paid on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, as for and in reſpect of every Pound Weight of Coffee, which ſince the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, hath been, or after the paſſing of this Act ſhall be, imported into *Great Britain*, and afterwards delivered out of any ſuch Warehouſe for Home Conſumption.

35 *Geo.* III, Cap. 12, recited.

III. And whereas, by another Act, made in this preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty additional Duties of Exciſe on Foreign Spirits*, it was enacted, that 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 the ſeveral Matters and Things hereinafter 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 therein-after mentioned: And whereas Doubts may alſo ariſe reſpecting the true Conſtruction of the ſaid laſt mentioned Act: Now, to obviate and remove all ſuch Doubts, and to declare the true Intent and Meaning of the ſaid laſt mentioned Act, it is hereby declared and enacted by the

the Authority aforesaid, That, under and by virtue of the said last mentioned Act, the further Duty of Ten-pence, mentioned in the said last mentioned Act, is and was intended to be, and the same shall be deemed and taken to be and to have been imposed, as well for and in respect of every Gallon of Single Brandy which was imported into *Great Britain*, and for which all the Duties payable thereon were not paid on or before the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, as for and in respect of every Gallon of the like Single Brandy which, since the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, hath been, or after the passing of this Act shall be, imported into *Great Britain*; and that the further Duty of One Shilling and Eight-pence, mentioned in the said last mentioned Act, is and was intended to be, and the same shall be deemed and taken to be and to have been imposed, as well for and in respect of every Gallon of Brandy above Proof, which was imported into *Great Britain*, and for which all the Duties payable thereon were not paid on or before the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, as for and in respect of every Gallon of the like Brandy above Proof, which, since the said Twenty-third Day of *February*, One thousand seven hundred and ninety-five, hath been, or after the passing of this Act shall be, imported into *Great Britain*; and that the further Duty of Eight-pence, mentioned in the said last mentioned Act, is and was intended to be, and the same shall be deemed and taken to be and to have been imposed, as well for and in respect of every Gallon of Rum, Spirits, or *Aqua Vitæ*, of the Produce of the *British* Colonies or Plantations, which was imported into *Great Britain*, and for which all the Duties payable thereon were not paid on or before the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, as for and in respect of every Gallon of the like Rum, Spirits, or *Aqua Vitæ*, which, since the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, hath been, or after the passing of this Act shall be, imported into *Great Britain*; and that the further Duty of One Shilling and Four-pence, mentioned in the said last mentioned Act, is and was intended to be, and the same shall be deemed and taken to be and to have been imposed, as well for and in respect of every Gallon of Rum, Spirits, or *Aqua Vitæ* above Proof, of the Produce of the *British* Colonies or Plantations, which was imported into *Great Britain*, and for which all the Duties payable thereon were not paid on or before the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, as for and in respect of every Gallon of the like Rum, Spirits, or *Aqua Vitæ* above Proof, which, since the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, hath been, or after the passing of this Act shall be, imported into *Great Britain*; and that the further Duty of Eight-pence is and was intended to be, and the same shall be deemed and taken to be and to have been imposed, for and in respect of every Gallon of Rum or Spirits of the Produce of the *British* Plantations, which, on the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, was or were in any Warehouse in which the same had been put, subject and according to the Rules, Regulations, Restrictions, and Provisions, contained and provided

Additional Duties of 10*d.* and 1*s.* 8*d.*, *per* Gallon on Brandy, and 8*d.*, and 1*s.* 4*d.* *per* Gallon on Spirits of the *British* Colonies, imposed by recited Act, to extend, as well to those imported, and for which Duty was not paid, on or before *Feb.* 23, 1795, as to those imported since that Day;

and the additional Duties of 8*d.* and 1*s.* 4*d.* *per* Gallon respectively imposed on imported Spirits in Warehouses, to extend to all so ware-

housed on *Feb.* 23, 1795, and delivered after that Day for Home Consumption.

provided in an Act, made in the Fifteenth Year of the Reign of His late Majesty King *George* the Second, concerning the landing of Rum or Spirits of the *British* Sugar Plantations before Payment of the Duties of Excise, and lodging the same in Warehouses, and which was or were, from and after the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, delivered out of any such Warehouse for Home Consumption, (except such Rum or Spirits as in the said Act is or are excepted); and that the further Duty of One Shilling and Four-pence is and was intended to be, and the same shall be deemed and taken to be and to have been imposed, for and in respect of every Gallon of Rum or Spirits over Proof, of the Produce of the *British* Plantations, which, on the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, was in any such Warehouse, and which was or were, from and after the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, delivered out of any such Warehouse for Home Consumption, (except such Rum or Spirits as in the said Act is or are in that Behalf excepted); and that the further Duty of Ten-pence, mentioned in the said last mentioned Act, is and was intended to be, and the same shall be deemed and taken to be and to have been imposed, as well for and in respect of every Gallon of Single Spirits or *Aqua Vitæ* (other than such Brandy, Rum, or Spirits, as aforesaid) which was imported into *Great Britain*, and for which all the Duties payable thereon were not paid on or before the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, as for and in respect of every Gallon of the like Single Spirits or *Aqua Vitæ*, which, since the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, hath been, or after the passing of this Act shall be, imported into *Great Britain*; and that the further Duty of One Shilling and Eight-pence, mentioned in the said last mentioned Act, is and was intended to be, and the same shall be deemed and taken to be and to have been imposed, as well for and in Respect of every Gallon of Spirits or *Aqua Vitæ* (other than such Brandy, Rum, or Spirits, as aforesaid) above Proof, which was imported into *Great Britain*, and for which all the Duties payable thereon were not paid on or before the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, as for and in respect of every Gallon of the like Spirits or *Aqua Vitæ*, which, since the said Twenty-third Day of *February* One thousand seven hundred and ninety-five, hath been, or after the passing of this Act shall be, imported into *Great Britain*.

Additional Duties imposed by recited Act, of 10*d.* and 1*s.* 8*d.* respectively, on Spirits, other than Brandy, &c. to extend as well to those imported, and for which Duty was not paid, on or before *Feb.* 23, 1795, as to those imported since that Day.

35 *Geo.* III, Cap. 10, recited.

IV. And whereas by another Act made in this present Session of Parliament, intituled, *An Act for granting to His Majesty, additional Duties of Excise on Foreign Wine and Sweets*, it was enacted, that there should be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, for and in respect of the several Matters and Things therein-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 therein-after mentioned: And whereas Doubts may also arise respecting the true Construction of the said last mentioned Act: Now, to obviate and remove all such Doubts, and to declare

declare the true Intent and Meaning of the ſaid laſt mentioned Act, it is hereby declared and enacted by the Authority aforeſaid, That, under and by virtue of the ſaid laſt mentioned Act, the further Duty of Thirty Pounds, mentioned in the ſaid laſt mentioned Act, is and was intended to be, and the ſame ſhall be deemed and taken to be and to have been impoſed, as well for and in reſpect of every Tun of *French* Wine, which was imported into *Great Britain*, and for which all the Duties payable thereon were not paid on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, as for and in reſpect of every Tun of the like Wine which, ſince the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, hath been, or after the paſſing of this Act ſhall be, imported into *Great Britain*, and ſo in Proportion for any greater or leſs Quantity of any ſuch Wine; and that the further Duty of Twenty Pounds, mentioned in the ſaid laſt mentioned Act, is and was intended to be, and the ſame ſhall be deemed and taken to be and to have been impoſed, as well for and in reſpect of every Tun of *Portugal* and *Madeira* Wine, and Wine of the Produce of *Spain*, or of any of the Dominions of the King of *Spain*, and Wine of all other Sorts, which was imported into *Great Britain*, and for which all the Duties payable thereon were not paid on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, as for and in reſpect of every Tun of the like Wine which, ſince the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, hath been, or after the paſſing of this Act ſhall be, imported into *Great Britain*, and ſo in Proportion for any greater or leſs Quantity of ſuch Wine; and that the further Duty of Eleven Shillings and Seven-pence Three Farthings, and ſo in Proportion for any greater or leſs Quantity, mentioned in the ſaid laſt mentioned Act, is and was intended to be, and the ſame ſhall be deemed and taken to be and to have been impoſed, for and in reſpect of every Barrel of Liquor which was made in *Great Britain* for Sale, by Infuſion, Fermentation, or otherwiſe, from Fruit or Sugar, or from Fruit or Sugar mixed with any other Ingredients or Materials whatſoever, commonly called *Sweets*, or called or diſtinguiſhed by the Name of *Made Wines*, after the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five.

Additional Duties of 30*l.* and 120*l.* *per* Tun reſpectively impoſed by recited Act on *French* and other Wines, to extend as well to thoſe imported, and for which Duty was not paid, on or before *Feb.* 23, 1795, as to thoſe imported ſince that Day;

and the additional Duty on Sweets, to be deemed impoſed on all made after that Day.

V. 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, 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,

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

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.

FINIS.