ANNO TRIGESIMO QUINTO

Georgii III. Regis.

CAP. LIX.

An Act for granting to His Majesty additional Duties on Distilleries in *Scotland*, and on the Exportation of *British*-made Spirits from *England* to *Scotland*, and from *Scotland* to *England*; and to amend an Act, made 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.* [5th *May* 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 encreased Charge occasioned by any Loan to be raised or Stock to be created by virtue of any Act or Acts to be passed in this Session of Parliament, have freely and voluntarily resolved to give and grant to Your Majesty the further and additional Duties herein-after mentioned; and do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by Preamble.

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 Tenth Day of *October* One thouſand ſeven hundred and ninety-five, 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 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,

From *Oct.* 10, 1795, the following additional Duties to be paid in *Scotland*:

For each Gallon of the Content of every Still for making Spirits, (ſave as excepted by 33 *Geo.* III, Cap. 61), where *Britiſh* Materials are uſed, 9*l.* annually;

For and upon every Gallon, *Engliſh* Wine Meaſure, of the Cubical Content or Capacity of each and every Still, (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the ſame may be called or known, as high as the Steam can aſcend), which ſhall be uſed or employed for the making or diſtilling of Low Wines or Spirits from Corn, Grain, Malt, Tilts, Cyder, or Perry, or other Waſh or Liquor made or brewed from any Sort of *Britiſh* Materials, or any Mixture therewith, in any Part or Place in *Scotland*, other than and except ſuch Counties and Diſtricts of the Highlands as in an Act, made 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, are particularly ſpecified, deſcribed, and enumerated, there ſhall be charged the Annual Sum of Nine Pounds:

for each Gallon, where Melaſſes or Sugar are uſed, 15*l.*; and

For and upon every Gallon, *Engliſh* Wine Meaſure, of the Cubical Content or Capacity of each and every Still, (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the ſame may be called or known, as high as the Steam can aſcend), which ſhall be uſed or employed in any Part or Place in *Scotland* for the making or diſtilling of Low Wines or Spirits from Melaſſes or Sugar, or any Mixture therewith, the Annual Sum of Fifteen Pounds:

where other Foreign Materials are uſed, 18*l.*;

For and upon every Gallon, *Engliſh* Wine Meaſure, of the Cubical Content or Capacity of each and every Still, (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the ſame may be called or known, as high as the Steam can aſcend), which ſhall be uſed or employed in any Part or Place in *Scotland*, for the making or diſtilling of Low Wines or Spirits from foreign refuſed Wine, or foreign Cyder, or Waſh prepared from foreign Materials, (except Melaſſes and Sugar), or any Mixture therewith, the Annual Sum of Eighteen Pounds:

and for each Gallon of rectifying Stills, 9*l.*

For and upon every Gallon, *Engliſh* Wine Meaſure, of the Cubical Content or Capacity of each and every Still, (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the ſame may be called or known, as high as the Steam can aſcend), which ſhall be uſed or employed in any Part or Place in *Scotland*, for the rectifying, compounding, or mixing, of any Kind of Spirits or Strong Waters, the Annual Sum of Nine Pounds:

Additional Duties to be paid for Li-

For and upon all Licences to be granted by the Commiſſioners of Exciſe in *Scotland* for the erecting, keeping, and working Stills, within

the Highlands of *Scotland*, within the Counties, Parts of Counties, and Limits, in the ſaid recited Act particularly ſpecified and deſcribed, the additional Duties following; that is to ſay, cences for Stills within the Limits ſpecified in recited Act:

Upon every Gallon, *Engliſh* Wine Meaſure, of the Cubical Content or Capacity of each and every ſuch Still, (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the ſame may be called or known, as high as the Steam can aſcend), which ſhall be uſed or employed in diſtilling and drawing off Spirits from the Barley, Beer, or Bigg, of the Growth of the ſeveral and reſpective Counties in the ſaid recited Act mentioned, the additional Compoſition, Licence Duty, or Sum, at the Rate of Twenty Shillings by the Year; and for and upon all Spirits which ſhall be manufactured from ſuch laſt-mentioned Stills, over and above the Quantity limited by the ſaid recited Act of the Thirty-third Year of the Reign of His preſent Majeſty, an additional Duty of Eight-pence for each Gallon of ſuch ſurplus Spirits. For each Gallon of ſuch Stills uſed in making Spirits from Barley, &c. the Produce of the Counties mentioned in recited Act, 20*s.* annually; and for each Gallon made over the Quantity limited by that Act, 8*d.* additional.

For and upon every Gallon, *Engliſh* Wine Meaſure, of the Cubical Content or Capacity of each and every Still, (including the Head and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the ſame may be called or known, as high as the Steam can aſcend), which ſhall be uſed or employed by any Diſtiller or Diſtillers, or Maker or Makers of Spirits in that Part of *Great Britain* called *England*, for making Low Wines or Spirits from Corn, Grain, Malt, Tilts, Cyder, Perry, or other Waſh, or Liquor made or brewed from any Sort of *Britiſh* Materials, or any Mixture therewith, for Exportation from thence to that Part of *Great Britain* called *Scotland*, the Annual Sum of Nine Pounds: For each Gallon of Stills uſed in *England* for making Spirits from *Britiſh* Materials, for Exportation to *Scotland*, 9*l.* annually;

For and upon every Gallon, *Engliſh* Wine Meaſure, of the Cubical Content or Capacity of each and every Still, (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the ſame may be called or known, as high as the Steam can aſcend), which ſhall be uſed or employed by any ſuch Diſtiller or Diſtillers, or Maker or Makers of Spirits, in that Part of *Great Britain* called *England*, for making Low Wines or Spirits from Melaſſes or Sugar, or any Mixture therewith, for ſuch Exportation as aforeſaid, the Annual Sum of Fifteen Pounds: for each Gallon where Melaſſes or Sugar are uſed, 15*l.*; and

For and upon every Gallon, *Engliſh* Wine Meaſure, of the Cubical Content or Capacity of each and every Still, (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the ſame may be called or known, as high as the Steam can aſcend), which ſhall be uſed or employed by any ſuch Diſtiller or Diſtillers, or Maker or Makers of Spirits, in that Part of *Great Britain* called *England*, for making Low Wines or Spirits from Foreign refuſed Wines, or Foreign Cyder, or Waſh prepared from Foreign Materials, (except Melaſſes and Sugar), or any Mixture therewith, for ſuch Exportation as aforeſaid, the Annual Sum of Eighteen Pounds: where other Foreign Materials are uſed, 18*l.*;

For and upon every Gallon, *Engliſh* Wine Meaſure, of the Cubical Content or Capacity of each and every Still, (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the ſame may and for each Gallon of Rectifying Stills, 9*l.*

may be called or known, as high as the Steam can aſcend), which ſhall be uſed or employed by ſuch Diſtiller or Diſtillers, or Maker or Makers of Spirits in that Part of *Great Britain* called *England*, for the rectifying, compounding, or mixing, of any Kind of Spirits or Strong Waters for Exportation from thence to that Part of *Great Britain* called *Scotland*, the Annual Sum of Nine Pounds.

Part of 33 *Geo.* III, Cap. 61, recited,

II. And whereas by the ſaid Act, made in the Thirty-third Year of the Reign aforeſaid, it was among other Things enacted, that it ſhould not be lawful to grant any ſuch Licence, as in the ſaid Act is mentioned, to any Diſtiller or Diſtillers, Maker or Makers of Spirits, for or in reſpect of any Waſh Still which ſhould not in the Body thereof, and excluſive of the Head, be of the Content or Capacity leſs than Fifty-two Gallons, *Engliſh* Wine Meaſure, and that it ſhould not be lawful to grant any ſuch Licence to any Rectifier or Rectifiers, Compounder or Compounders, of Spirits, for or in reſpect of any Still for rectifying, compounding, or mixing, which ſhould not in the Body thereof, and excluſive of the Head, be of the Content or Capacity leſs than Twenty Gallons, *Engliſh* Wine Meaſure: And whereas it was intended that no ſuch Licence as is firſt above-mentioned ſhould be granted for or in reſpect of any Waſh Still, which ſhould in the Body thereof be of a Content or Capacity leſs than Fifty-two Gallons, and that no ſuch Licence as is ſecondly above-mentioned ſhould be granted for, in reſpect of any Still for rectifying, compounding, or mixing Spirits, which ſhould in the Body thereof be of a Content or Capacity leſs than Twenty Gallons; and it is therefore expedient to repeal the ſaid recited Prohibitions and Proviſions, and to enact the Prohibitions and Proviſions herein-after mentioned in lieu thereof: Be it therefore enacted by the Authority aforeſaid, That the ſaid recited Prohibitions and Proviſions ſhall be, and the ſame are hereby repealed; and that it ſhall not be lawful to grant any ſuch Licence as in the ſaid Act is in that Behalf mentioned, to any Diſtiller or Diſtillers, Maker or Makers of Spirits, for or in reſpect of any Waſh Still, which ſhall in the Body thereof, excluſive of the Head, be of a Content or Capacity leſs than Fifty-two Gallons, *Engliſh* Wine Meaſure; nor to grant any ſuch Licence as is in the ſaid Act in that Behalf mentioned to any Rectifier or Rectifiers, Compounder or Compounders of Spirits, for or in reſpect of any Still for rectifying, compounding, or mixing, which ſhall in the Body thereof, and excluſive of the Head, be of a Content or Capacity leſs than Twenty Gallons, *Engliſh* Wine Meaſure; and that the ſaid Prohibitions and Proviſions hereby enacted ſhall be, and the ſame are hereby extended to the Purpoſes of this Act.

and repealed;

and no Licence to be granted for a Waſh Still of a leſs Content than 52 Gallons, or for a Rectifying Still of leſs Content than 20 Gallons.

Licences which have been granted for Stills of a larger Capacity than expreſſed in recited Act to be valid.

III. And whereas the Commiſſioners and Officers of Exciſe, in that Part of *Great Britain* called *Scotland*, may have, ſince the paſſing of the ſaid Act, granted Licences for Stills exceeding the reſpective Contents or Capacities herein-before mentioned: And whereas Doubts may be entertained whether the ſaid Commiſſioners and Officers were authorized by Law to grant ſuch Licences: Be it further enacted by the Authority aforeſaid, That all Licences granted by or under the Authority of the Commiſſioners and Officers of Exciſe, in that Part of *Great Britain* called *Scotland*, ſince the paſſing of the ſaid recited Act, ſhall be, and the ſame are hereby declared to be good and valid to all Intents and Purpoſes, notwithſtanding of the ſame having

having been granted for Stills exceeding the reſpective Contents and Capacities expreſſed in the before recited Clauſes; and that the ſaid Commiſſioners of Exciſe, and the Officer or Officers acting under them, or by their Authority, for the licenſing of Stills, ſhall be, and they hereby are fully indemnified, freed, and diſcharged, from any Penalty, Diſability, Action, Suit, or Proſecution whatever, for or in reſpect of the granting any ſuch Licences for Stills exceeding the reſpective Capacities or Contents herein-before mentioned.

IV. And whereas by the ſaid Act, made in the Twenty-eighth Year of the Reign of His preſent Majeſty, it was enacted, that no Perſon or Perſons ſhould erect, ſet up, or work, any Still or Stills for the diſtilling, making, or manufacturing of Low Wines or Spirits from the Materials mentioned in the ſaid Act, in that Part of *Great Britain* called *Scotland*, without firſt taking out ſuch Annual Licence as is by the ſaid Act preſcribed; and by the ſaid Act, made in the Thirty-third Year of the Reign of His preſent Majeſty, certain Duties are impoſed for or in reſpect of the cubical Content or Capacity of each and every Still uſed or employed for the making or diſtilling of Low Wines or Spirits from certain Materials therein mentioned, in any Part or Place in *Scotland*, except ſuch Counties and Diſtricts of the Highlands as are ſpecified in the ſaid Act; and that no Perſon or Perſons ſhould erect, ſet up, uſe, employ, or work, any Still or Stills for any of the Purpoſes mentioned in the ſaid Act, in any Part of *Scotland* aforeſaid, without taking out ſuch Licence for that Purpoſe in Manner mentioned and directed in and by the ſaid Act, made in the Twenty-eighth Year aforeſaid; and that, upon or previous to the granting of any ſuch Licence, the Perſon or Perſons applying for the ſame ſhould, on or before the Tenth Day of *October* One thouſand ſeven hundred and ninety-three, and ſo afterwards, at or before the End of every Two Months, pay down, in Ready Money in Advance, a Sixth Part of the Yearly Duty payable by that Act in reſpect of ſuch Licence: And whereas, by the ſaid laſt mentioned Act, the Commiſſioners of Exciſe, in that Part of *Great Britain* called *Scotland*, are authoriſed and required, in Manner preſcribed by the ſaid Act, to allow or repay, within Two Months, to every Diſtiller or Diſtillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders of Spirits, who ſhall have given or left due Notice of his, her, or their Intention to make, rectify, or compound, Spirits for Exportation from that Part of *Great Britain* called *Scotland* to that Part of *Great Britain* called *England*, a proportional Abatement of the Licence Duty paid by ſuch Diſtiller or Diſtillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders: And whereas, in lieu and inſtead of ſuch Diſtillers, Rectifiers, or Compounders, who ſhall have given ſuch Notice as aforeſaid, paying down in Ready Money, in Advance, ſuch Licence Duty, and the Commiſſioners of Exciſe in *Scotland* allowing or repaying the ſame in Manner aforeſaid, it is expedient to require all ſuch Diſtillers, Rectifiers, and Compounders, to give ſuch Bond as is hereinafter preſcribed: Be it therefore enacted by the Authority aforeſaid, That, from and after the paſſing of this Act, in lieu and inſtead of ſuch Payments in Advance, and of ſuch Allowances or Repayments, all and every Diſtiller or Diſtillers, Maker or Makers, Rectifier or Rectifiers, or

28 *Geo.* III, Cap. 46, and

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

Inſtead of Payment of Licence Duties in Advance by Diſtillers, and Abatement of

a Proportion to thoſe making Spirits for Exportation to *England*, as directed by recited Acts, a Bond to be given as herein directed.

or Compounder or Compounders, of Spirits, in that Part of *Great Britain* called *Scotland*, who ſhall have made due Entry, and given or left due Notice of his, her, or their Intention to make, rectify, or compound Spirits for Exportation from that Part of *Great Britain* called *Scotland* to that Part of *Great Britain* called *England*, ſhall give Bond, with ſufficient Surety or Sureties, in the Penalty of a Sum equal to One Sixth Part of the Annual Licence Duty for each and every Gallon, *Engliſh* Wine Meaſure, of the Cubical Content or Capacity of each and every Still, (including the Head and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the ſame may be called or known, as high as the Steam can aſcend), ſpecified in ſuch Entry as being to be uſed or employed for the making or diſtilling of Low Wines or Spirits from Corn, Grain, Malt, Tilts, Cyder, or Perry, or other Waſh or Liquor made or brewed from any of the Materials mentioned in the ſaid Act, that no ſuch Still or Stills ſhall, during the Time that ſuch Entry ſhall remain in force, or not withdrawn, be uſed, employed, or worked, for the diſtilling, making, manufacturing, rectifying, or compounding, any Low Wines or Spirits which ſhall not be duly exported to, and landed, and paid Duty for, in that Part of *Great Britain* called *England*; which Bond the Commiſſioners of Exciſe in *Scotland*, or any Three or more of them, for the Time being, are hereby directed to take in His Majeſty's Name, and to His Majeſty's Uſe.

No Perſon to make Spirits in *Scotland* for Exportation to *England*, not authoriſed to do ſo before paſſing this Act.

V. Provided always nevertheleſs, That nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to entitle any Perſon or Perſons to make, rectify, or compound Spirits, in that Part of *Great Britain* called *Scotland*, for Exportation from thence to that Part of *Great Britain* called *England*, ſave and except ſuch Perſons as were authoriſed and empowered ſo to do by the Laws in force immediately before the paſſing of this Act.

50 *l.* Penalty on Perſons removing Spirits from *The Highlands* to *The Lowlands*, contrary to Acts of 25 and 33 *Geo.* III;

VI. And, for the more effectually preventing the Removal, carrying, or conveying, any ſuch Spirits, made or diſtilled within the Limits of that Part of *Scotland* called *The Highlands*, as deſcribed in the ſaid recited Act of the Thirty-third of His preſent Majeſty, out of the ſaid Limits acroſs the Line or Bounds therein deſcribed, into that Part of *Scotland* called *The Lowlands*, or Southern Parts of the Kingdom; be it enacted by the Authority aforeſaid, That, if any Perſon or Perſons ſhall ſell, deliver, receive, or buy, or knowingly permit or ſuffer to be ſold, delivered, received, or bought, any ſuch Spirits ſo removed, carried, or conveyed, contrary to the Prohibitions in the Acts made in the Twenty-fifth and Thirty-third Years of His preſent Majeſty, or either of them, the Perſon or Perſons ſo offending ſhall, for every ſuch Offence, forfeit the Sum of Fifty Pounds.

and on Perſons retailing Spirits in *Scotland* without Licence.

VII. And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons in that Part of *Great Britain* called *Scotland*, 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 *Aqua Vitæ*, in that Part of *Great Britain* called *Scotland*, without firſt taking out an Exciſe Licence authorizing ſuch Perſon or Perſons to retail ſuch Spirits, in the Manner required and directed by an

Act, made in the Thirty-third Year of the Reign of His preſent Majeſty, intituled, *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*, and renewing the ſame yearly, ſo long as ſuch Perſon or Perſons ſhall continue to retail ſuch Spirits, he, ſhe, or they, ſhall, for every ſuch Offence, forfeit and loſe the Sum of Fifty Pounds.

VIII. And whereas by an Act, made 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*, it was enacted, that the ſeveral Rates and Duties granted and 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 any Licence required to be taken by any Diſtiller or Maker of Spirits, from Corn, Malt, or other Materials, or by any Rectifier or Compounder of Spirits in *Scotland*, (ſave only and except any Arrears then due in reſpect of ſuch Rates or Duties), ſhould be diſcontinued from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-three: And whereas Doubts have ariſen whether by the ſaid recited Act the additional Duties impoſed for a limited Time by another Act, made in the Thirty-firſt Year of the Reign aforeſaid, among other Things for granting to His Majeſty additional Duties upon Spirits made in *Scotland* and imported into *England*, for Spirits 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*, and payable by the Importer before the landing thereof, and which were continued and made perpetual by another Act made in the Thirty-third Year of the Reign aforeſaid, are not repealed: Now, to obviate all ſuch Doubts, it is hereby declared and enacted by the Authority aforeſaid, That the ſaid additional Duties for Spirits 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*, are not repealed by the ſaid recited Act of the Thirty-third Year of the Reign aforeſaid, 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*.

33 *Geo.* III. Cap. 61, and

31 *Geo.* III. Cap. 1, recited, and

the additional Duties impoſed by the latter on Spirits made in *Scotland* and imported into *England*, declared not repealed by the former Act.

IX. And whereas by the ſaid Act, made in the Thirty-third Year of the Reign aforeſaid, certain Exciſe Duties were impoſed for a limited Time therein mentioned, on Licences to be taken out by Diſtillers of Spirits in *Scotland*, for Exportation, from thence to that Part of *Great Britain* called *England*; and certain other Exciſe Duties were alſo thereby impoſed on Licences to be taken out by Diſtillers in *England*, for Exportation, from thence to *Scotland*: And whereas the ſaid Licence Duties firſt above-mentioned were, by an Act made in the Thirty fourth Year of the Reign aforeſaid, continued and made perpetual; and it is expedient in like Manner to continue and make perpetual the Licence Duties laſt above-mentioned: Be it therefore enacted by the Authority aforeſaid, That the Duties of Exciſe impoſed by the ſaid Act, made in the Thirty-third Year of the Reign aforeſaid, for or in reſpect of Licences

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

and Duties thereby impoſed on Licences to Diſtillers in *Eng-*

land to export Spirits to *Scotland*, made perpetual.

cences by the ſaid Act directed to be taken out by Diſtillers of Spirits, in that Part of *Great Britain* called *England*, for Exportation from thence to that Part of *Great Britain* called *Scotland*, ſhall be, and the ſame are hereby continued and made perpetual, and that the ſame ſhall be paid and payable by ſuch Perſons, at ſuch Times, and in ſuch Manner, and ſubject and liable to ſuch Repayments, Allowances, and Abatements, and under and ſubject to ſuch Penalties and Forfeitures, as the ſaid Duties were payable by the ſaid Act, or any other Act or Acts of Parliament in force at and immediately before the paſſing of this Act; and the ſame 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 be carried to, and made Part of, the Conſolidated Fund.

Recovery and Application of Fines.

X. And be it further enacted by the Authority aforeſaid, That all Fines, Penalties, and Forfeitures, by this Act created and impoſed, ſhall be ſued for, levied, recovered, or mitigated, by ſuch Ways, Means, and Methods, as any Fine, Penalty, or Forfeiture, is or may be ſued for, levied, recovered, or mitigated, by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively, and that One Moiety of every ſuch Fine, Penalty, or Forfeiture, (not otherwiſe directed by the ſaid recited Act of the Thirty-third Year of His preſent Majeſty's Reign), ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who ſhall diſcover, inform, or ſue, for the ſame.

Duties to be raiſed, &c. according to the Laws now in force.

XI. And be it further enacted by the Authority aforeſaid, That the ſeveral and reſpective Duties by this Act impoſed ſhall, from Time to Time, be raiſed, received, recovered, ſecured, and paid, by ſuch Perſons, at ſuch Times, in ſuch Manner, and by ſuch Ways and Means, and under ſuch Management, and under and ſubject to ſuch Penalties and Forfeitures, and with ſuch Power of adjudging and mitigating Penalties and Forfeitures, and with ſuch other Powers, and ſubject to ſuch other Powers, and ſubject to the like Allowances, Repayments, Abatements, Rules, and Directions, and by ſuch Methods, and in ſuch Manner and Form, (except where otherwiſe expreſsly directed by this Act), as by the ſaid Act, made in the Thirty-third Year of the Reign of His preſent Majeſty, or any other Act or Acts of Parliament now in force concerning the ſeveral Matters and Things reſpectively for or in reſpect whereof any Duty is by this Act impoſed is directed or preſcribed; and that all the Proviſions, Penalties, Forfeitures, Powers, Authorities, Rules, and Directions, mentioned and contained in the ſaid Acts reſpectively, (except as aforeſaid), ſhall be, and the ſame are hereby continued, and made perpetual; and the ſame ſhall be practiſed, and put in Execution, as well for the raiſing, receiving, levying, recovering, ſecuring, or paying, the ſaid ſeveral and reſpective Duties by the ſaid Act of the Thirty-third Year aforeſaid, as by this Act impoſed; and for the making any Repayment, Allowance, or Abatement, in Manner in the ſaid Act directed, as fully and effectually, to all Intents and Purpoſes, as if the ſame were particularly repeated and enacted in this Act.

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XII. And

Duties to be paid into the Exchequer, and carried to the Conſolidated Fund,

XII. And be it further enacted by the Authority aforeſaid, That all the Money 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 ſaid Monies ſo paid into the ſaid Receipt of Exchequer as aforeſaid, ſhall be carried to, and made Part of, the Conſolidated Fund.

and to be deemed an Addition to the Revenue for defraying the encreaſed Charge occaſioned by any Loan of this Seſſion, &c.

XIII. Provided always, and be it further enacted by the Authority aforeſaid, That all the Monies ariſing, or to ariſe, by the ſaid Rates and Duties, or any of them, ſhall be deemed an Addition made to the Revenue for the Purpoſe of defraying the encreaſed 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 the ſaid Monies ſhall, during the Space of Ten Years next enſuing, be paid into the ſaid Receipt of His Majeſty's Exchequer at *Weſtminſter*, 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 Rates and Duties, and paid into the ſaid Receipt, ſhall, together with the Monies ariſing from any other Rates and Duties granted in this Seſſion of Parliament, for the Purpoſe of defraying ſuch encreaſed 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.

FINIS.