ANNO TRICESIMO QUINTO

Georgii III. Regis.

CAP. LXXXIX.

An Act for making perpetual an Act made in the Thirtieth Year of the Reign of His preſent Majeſty, to diſcontinue the Payment of the Duties in *Scotland* upon Low Wines and Spirits, and upon Worts, Waſh, and other Liquors, there uſed in the Diſtillation of Spirits; and for regulating the Exportation of *Britiſh*-made Spirits from *England* to *Scotland*, and from *Scotland* to *England*; to continue ſo much of an Act, made in the Thirty-third Year of the Reign of His preſent Majeſty, as permits Sir *William Biſhop*, *George Biſhop*, and *Argles Biſhop*, to carry on the Manufacture of *Maidſtone* Geneva; and to make perpetual the Duties granted by an Act, made in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, upon Worts, Waſh, and other Liquors, for extracting Spirits for Home Conſumption.

[22d *June* 1795.]

Preamble.



WHEREAS the Laws herein-after mentioned have been found useful and beneficial, and are near expiring; be it therefore 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

30 *Geo.* III, Cap. 37,

an Act, made in the Thirtieth Year of the Reign of His present Majesty, intituled, *An Act to continue Two Acts made in the Twenty-eighth and Twenty-ninth Years of the Reign of His present Majesty, 'for discontinuing, for a limited Time, the several Duties payable in* Scotland *upon Low Wines and Spirits, and upon Worts, Wash, and other Liquors there used in the Distillation of Spirits, and for granting to His Majesty other Duties in lieu thereof; and for better regulating the Exportation of* British-*made Spirits from* England *to* Scotland, *and from* Scotland *to* England; *and to continue, for a limited Time, an Act, made in the Twenty-sixth Year of the Reign of His present Majesty, "to discontinue, for a limited Time, the Payment of the Duties upon Low Wines and Spirits for Home Consumption; and for granting and securing the due Payment of other Duties in lieu thereof; and for the better Regulation of the making and vending* British *Spirits; and for discontinuing for a limited Time, certain Imposts and Duties upon Rum and Spirits imported from the* West Indies;" *and for amending the said Act, made in the Twenty-ninth Year of His present Majesty's Reign*;

and such Parts of 26 *Geo.* III, Cap. 73, 28 *Geo.* III, Cap. 46, and 29 *Geo.* III, Cap. 45, (except as hereby excepted), which were continued by 33 *Geo.* III, Cap. 59, to *Dec.* 1, 1795, made perpetual.

and such Parts of the said Acts of the Twenty-sixth, Twenty-eighth, and Twenty-ninth Years aforesaid, (save and except the Duties imposed by the said Act of the Twenty-eighth Year of the Reign aforesaid), as were continued by the said Act of the Thirtieth Year aforesaid, until and upon the Fifth Day of *July* One thousand seven hundred and ninety-one; and by another Act of the Thirty-first Year of the Reign aforesaid, until and upon the Fifth Day of *July* One thousand seven hundred and ninety-three; and by another Act of the Thirty-third Year of the Reign aforesaid, 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, shall be, and the same are hereby made perpetual.

33 *Geo.* III, Cap. 59, recited.

II. And whereas by an Act, made in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act to continue certain Duties of Excise on Foreign Spirits imported into this Kingdom, for a limited Time, and also for continuing certain Laws of Excise therein mentioned*; reciting, that certain Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures, were, by an Act made in the Twenty-eighth Year of the Reign of His present Majesty, provided, settled, and established, for the Manufacture of Spirits called *Maidstone Geneva*, established at *Maidstone* in the County of *Kent*, by *George Bishop* of that Place, and that certain Duties were by the said Act, and by another Act made in the Thirty-first Year of the Reign of His said Majesty, imposed on the said *George Bishop* for and in respect of Wash produced by him from Malt or other Corn; and that the said *George Bishop* was lately dead, and Sir *William Bishop* Knight, *George Bishop*, and *Argles Bishop*, were become possessed of the Distillery and Premises, in which the said *George Bishop* deceased carried on the Manufacture of such *Maidstone* Geneva at *Maidstone* aforesaid, and that the said Sir *William Bishop*, *George Bishop*, and *Argles Bishop*, were desirous to carry on the Manufacture of, and to make Spirits commonly

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called *Maidſtone Geneva*, in the ſaid Diſtillery and Premiſes at *Maidſtone* aforeſaid, under and ſubject to the like Duties, Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, as the ſaid *George Biſhop* deceaſed carried on the Manufacture of, and made Spirits commonly called *Maidſtone Geneva*; and that it was expedient to allow the ſaid Sir *William Biſhop*, *George Biſhop*, and *Argles Biſhop*, ſo to carry on ſuch Manufacture, and to make ſuch Spirits, it was enacted that it ſhould and might be lawful to and for the ſaid Sir *William Biſhop*, *George Biſhop*, and *Argles Biſhop*, and the Survivors and Survivor of them, poſſeſſed of the ſaid Diſtillery and Premiſes, to carry on the Manufacture of, and to make Spirits commonly called *Maidſtone Geneva*, in the ſaid Diſtillery and Premiſes at *Maidſtone* aforeſaid, until and upon the Fifth Day of *July* One thouſand ſeven hundred and ninety-five, under and ſubject to the like Duties as were impoſed on the ſaid *George Biſhop* deceaſed, by the ſaid Acts of the Twenty-eighth and Thirty-firſt Years of the Reign of His ſaid Majeſty: And whereas it is expedient to allow the ſaid Sir *William Biſhop*, *George Biſhop*, and *Argles Biſhop*, ſo to carry on ſuch Manufacture, and to make ſuch Spirits, for a further Term: Be it therefore enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for the ſaid Sir *William Biſhop*, *George Biſhop*, and *Argles Biſhop*, and the Survivors and Survivor of them, poſſeſſed of the ſaid Diſtillery and Premiſes, to carry on the Manufacture of, and to make Spirits commonly called *Maidſtone Geneva*, in the ſaid Diſtillery and Premiſes at *Maidſtone* aforeſaid, from the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-five, until and upon the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, under and ſubject to the like Duties as were impoſed on the ſaid *George Biſhop* deceaſed, by the ſaid Acts of the Twenty-eighth, and Thirty-firſt Years of the Reign of His ſaid Majeſty.

Sir *William Biſhop* and Company may continue to make *Maidſtone* Gin till *July* 5, 1797, ſubject to the Duties impoſed on the late *George Biſhop*.

III. And be it further enacted by the Authority aforeſaid, That the ſeveral Duties of Exciſe which were, by an Act paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, *for repealing the ſeveral Duties of Cuſtoms and Exciſe, and granting other Duties in lieu thereof*, impoſed for a limited Time, for or in reſpect of fermented Wort or Waſh 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 for or in reſpect of Cyder or Perry, or other Waſh or Liquor 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, and for or in reſpect of fermented Wort or Waſh brewed or made as aforeſaid from Melaſſes or Sugar, or any Mixture therewith, for extracting Spirits for Home Conſumption, and for or in reſpect of Waſh 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, and which were, by ſeveral Acts made in the Twenty-eighth, Twenty-ninth, Thirtieth, Thirty-firſt, and Thirty-third Years of the Reign of His preſent Majeſty, continued until and upon the Fifth Day of *July* One thouſand ſeven hundred and ninety-five, ſhall be, and the ſame are hereby ſeverally and reſpectively made perpetual; and the ſaid Duties ſhall ſeverally and reſpectively be paid and payable by the

Duties impoſed by 27 *Geo.* III, Cap. 13, on Waſh brewed in *England* for extracting Spirits for Home Conſumption, which were continued by 33 *Geo.* III, Cap. 59, to *July* 5, 1795, made perpetual.

ſeveral and reſpective Makers and Diſtillers of ſuch Wort, Waſh, Cyder, Perry, or other Liquor reſpectively, at ſuch Times, and in ſuch Manner, and under ſuch Penalties and Forfeitures, as the ſaid Duties, by the ſaid Act impoſed and hereby continued and made perpetual, were ſeverally and reſpectively payable by Law under or by virtue of any Act or Acts of Parliament in force 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 be carried to, and made Part of, the Conſolidated Fund.

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