ANNO TRICESIMO SEXTO

Georgii III. Regis.

CAP. LXXXI.

An Act for allowing the Importation of Melaſſes from any Country in *Britiſh* Ships or Veſſels, and in Ships or Veſſels belonging to any State in Amity with His Majeſty, for a limited Time.

[14th *May* 1796.]

Preamble. 35 *Geo.* III, Cap. 119, and

WHEREAS by an Act, paſſed in the laſt Seſſion of Parliament, intituled, *An Act to prohibit, for a limited Time, the making of Low Wines or Spirits from Wheat, Barley, Malt, or any other Sort of Grain, or from any Meal, Flour, or Bran; and for permitting Home-made Spirits, depoſited in the Warehouſes for Exportation, to be taken out for Home Conſumption, on Payment of Duty*, it is amongſt other Things enacted, That, from and after the Tenth Day of *July* One thouſand ſeven hundred and ninety-five, until and upon the Firſt Day of *February* One thouſand ſeven hundred and ninety-ſix, in that Part of *Great Britain* called *England*; and from and after the Seventeenth Day of *July* One thouſand ſeven hundred and ninety-five, until and upon the Firſt Day of *February* One thouſand ſeven hundred and ninety-ſix, in that Part of *Great Britain* called *Scotland*; no Low Wines or Spirits ſhall be brewed, made, prepared, extracted, or diſtilled, from any Wheat, Barley, Malt, or Tilts, or any Sort of Corn or Grain, or from any Meal, Flour, or Bran, or any Mixture with the ſame: And whereas by an Act, paſſed in the preſent Seſſion of Parliament, intituled, *An Act to continue, for a further limited Time, an Act, made in the laſt Seſſion of Parliament, intituled, 'An Act to prohibit, for a limited Time, the making of Low Wines or 'Spirits, from Wheat, Barley, Malt, or any other Sort of Grain, or from 'any Meal, Flour, or Bran; and for permitting Home-made Spirits, depo-'ſited in the Warehouſes for Exportation, to be taken out for Home Conſump-'tion, on Payment of Duty; and to prohibit the Diſtillation of Low Wines or 'Spirits from Melaſſes, of the Manufacture of this Kingdom, or from 'Sugar or Potatoes,'* the ſaid recited Act, paſſed in the laſt Seſſion of Parliament, is further continued until the Firſt Day of *February* One thouſand ſeven hundred and ninety-ſeven, and all the Fines, Penalties, Forfeitures, Clauſes, Matters, and Things, in the ſaid Act to prevent the Diſtillation of Low Wines or Spirits from Wheat, and the ſeveral other Articles therein enumerated, are extended to the brewing, making, preparing, extracting, or diſtilling, of Low Wines or Spirits from Melaſſes, of the Manufacture of this Kingdom, or from Sugar or Potatoes, or any Mixture with the ſame reſpectively: And whereas, for the Benefit of the Diſtilleries of this Kingdom, it is expedient to permit, for a limited Time, the Importation of Melaſſes from any Country in *Europe*, not in the Poſſeſſion of His Majeſty, in any Ship or Veſſel belonging to

36 *Geo.* III, Cap. 20, recited.

Great Britain, or belonging to any Kingdom or State in Amity with His Majeſty, ſubject to the Duty on Foreign Melaſſes, not of and from the *Britiſh* Plantations in *America*, and to permit, during the Continuance of the ſaid recited Acts, the Importation of Melaſſes from any Country out of *Europe*, not in the Poſſeſſion of His Majeſty, in any *Britiſh* Ship or Veſſel owned and navigated according to Law, or in any Ship or Veſſel belonging to any Kingdom or State in Amity with His Majeſty, ſubject to the Duty on Melaſſes of and from the *Britiſh* Plantations in *America*: 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 until the Twenty-fourth Day of *June* One thouſand ſeven hundred and ninety-ſix, it ſhall and may be lawful to and for any Perſon or Perſons to import into this Kingdom, Melaſſes from any Country in *Europe*, not in the Poſſeſſion of His Majeſty, and in any Ship or Veſſel belonging to *Great Britain*, or to any Kingdom or State in Amity with His Majeſty, on Payment of a Duty of Eleven Shillings and Nine-pence the Hundred Weight; and during the Continuance of the before-recited Acts, it ſhall and may be lawful for any Perſon or Perſons to import into this Kingdom, Melaſſes from any Country out of *Europe*, not in the Poſſeſſion of His Majeſty, in any *Britiſh* Ship or Veſſel owned and navigated according to Law, on Payment of a Duty of Three Shillings the Hundred Weight; and alſo to import any Melaſſes from any Country out of *Europe*, not in the Poſſeſſion of His Majeſty, in any Ship or Veſſel belonging to any Kingdom or State in Amity with His Majeſty, on Payment of a Duty of Six Shillings the Hundred Weight; and on the Exportation according to Law of ſuch Melaſſes imported from any Country in *Europe*, not in the Poſſeſſion of His Majeſty, there ſhall be allowed a Drawback of Eleven Shillings and Five-pence the Hundred Weight; and on the Exportation according to Law of ſuch Melaſſes imported in *Britiſh*-built Ships, from any Country out of *Europe*, not in the Poſſeſſion of His Majeſty, there ſhall be allowed a Drawback of Two Shillings and Eight-pence the Hundred Weight; and on the Exportation according to Law of any Melaſſes imported from any Country out of *Europe*, not in the Poſſeſſion of His Majeſty, in any Ship or Veſſel belonging to any Kingdom or State in Amity with His Majeſty, there ſhall be allowed a Drawback of Five Shillings and Eight-pence the Hundred Weight.

Melaſſes may be imported from any Country in *Britiſh* Veſſels, or Veſſels belonging to any State in Amity with His Majeſty, on Payment of certain Duties, and to be allowed Drawbacks on Exportation.

II. And be it further enacted by the Authority aforeſaid, That the ſaid Duties and Drawbacks ſhall be raiſed, levied, collected, paid, recovered, allowed, applied, and appropriated, in like Manner, and under ſuch and the ſame Rules, Regulations, Reſtrictions, Penalties, and Forfeitures, as the Duties on the Importation, and the Drawback on the Exportation of Melaſſes, are reſpectively now raiſed, levied, collected, paid, recovered, and allowed, by virtue and in purſuance of 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, and for applying the ſaid Duties, together with the other Duties compoſing the Publick Revenue; for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce and Manufacture of the* European *Dominions of the* French *King, into this Kingdom; and for applying certain unclaimed Monies, remaining in the Exchequer for the Payment of Annuities on Lives, to the Reduction of the National Debt.*

Duties and Drawbacks to be levied and allowed agreeable to 27 *Geo.* III, Cap. 13.

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