ANNO TRICESIMO SEPTIMO

Georgii III. Regis.

CAP. CII.

An Act for granting to His Majesty additional Duties on Distilleries in the several Parts of the Highlands of *Scotland* herein particularly described, for a limited Time; and for regulating the Duties on Distilleries in the respective Districts in *Scotland*.

[19th *July* 1797.]

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 Addition to the Publick Revenue, have freely and voluntarily resolved to give and grant to Your Majesty, the 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, Preamble.

jeſty, 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 Majeſty, His Heirs and Succeſſors, for and in reſpect of the ſeveral Matters and Things herein-after mentioned, over and above all the Duties already impoſed for or in reſpect thereof by any Act or Acts of Parliament, the further Duties of Excife herein-after mentioned; that is to ſay,

The following additional Duties of Excife to be paid in *Scotland*:

On Licences granted after *July* 5, 1797, for erecting Stills in the Highlands within the Limits ſpecified in 33 *Geo.* III, Cap. 61, (except as herein after deſcribed), for each Gallon of the Contents, where Barley, *&c.* of the Growth within the ſaid Limits is uſed, 6*l.* 10*s.* *per Ann.*:

For and upon all Licences which ſhall be granted by the Commiſſioners of Exciſe in *Scotland*, at any Time after the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, for the erecting, keeping, and working, Stills in the Highlands of *Scotland*, within the Counties, Parts of Counties, and Limits, in a certain Act, paſſed 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*, particularly ſpecified and deſcribed, except ſuch Part of the ſaid Highlands of *Scotland* as lie within the Counties, Parts of Counties, and Places, herein-after particularly ſpecified and deſcribed, the additional Duties following; that is to ſay, 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, from and after the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, 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, or Parts of Counties, mentioned in the ſaid Act, except as aforeſaid, the additional Compoſition, Licence Duty, or Sum, after the Rate of Six Pounds and Ten Shillings for One Year:

and for each Gallon diſtilled above a limited Quantity, 4*s.* 4*d.*

And for and upon all Spirits which ſhall be manufactured from ſuch licenſed Still, over and above the Quantity limited by this Act, an additional Duty of Four Shillings and Four-pence for each Gallon of ſuch Surplus Spirits, to be paid upon Demand by the Diſtiller thereof:

On Licences granted for Stills in the Parts herein-after ſpecified, for each Gallon of the Contents, where Barley, *&c.* of Growth within thoſe Parts is uſed, 4*l.* *per Ann.*;

And for and upon all Licences which ſhall be granted after the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, by the ſaid Commiſſioners, for the erecting, keeping, and working, Stills in ſuch Parts of the ſaid Highlands as lie within the Counties, Parts of Counties, and Places, herein-after particularly ſpecified and deſcribed, the additional Duties following; (that is to ſay), 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, from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, 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, or Parts of Counties, and Places, herein-after particularly ſpecified and deſcribed, the additional Compoſition, Licence Duty, or Sum, after the Rate of Four Pounds for One Year:

And

And for and upon all Spirits which ſhall be manufactured from ſuch licenſed Still as laſt mentioned, over and above the annual Quantity limited by this Act, an additional Duty of Two Shillings and Eight-pence for each Gallon of ſuch Surplus Spirits, to be paid upon Demand by the Diſtiller thereof.

and for each Gallon diſtilled above a limited Quantity, 2s. 8d.

II. And be it further enacted, That the ſeveral Duties by this Act impoſed ſhall be raiſed, collected, recovered, ſecured, and paid, by ſuch Perſons, in ſuch Manner, and by ſuch Ways and Means, and under ſuch Management, and under and ſubject to ſuch Rules, Regulations, Conditions, Penalties, and Forfeitures, and with ſuch Power of adjudging and mitigating Penalties and Forfeitures, and with and ſubject to ſuch Powers, and to the like Allowances and Directions, and by ſuch Methods, and in ſuch Manner and Form, (except where otherwiſe expreſsly directed or provided by this Act), as by the ſaid Act, made in the Thirty-third Year of the Reign of His preſent Majeſty, *for the Regulation of Diſtilleries in* Scotland, *and the Exportation of* Britiſh-*made Spirits from* England *to* Scotland, *and from* Scotland *to* England, or any other Act or Acts of Parliament now in Force concerning Diſtilleries in *Scotland*, is directed or preſcribed; and that all the Proviſions, Penalties, Forfeitures, Powers, Authorities, Rules, Regulations, Conditions, and Directions, mentioned and contained in the ſaid Act or Acts reſpectively, (except as aforeſaid), ſhall be practiſed and put in Execution for the raiſing, levying, recovering, ſecuring, or paying, the Duties by this Act impoſed in Manner in the ſaid Acts directed, as fully and effectually, to all Intents and Purpoſes, as if the ſame were particularly repeated and enacted in this Act.

Powers of 33 *Geo.* III, Cap. 61, and all other Acts relating to the Diſtilleries in *Scotland*, (except otherwiſe directed) to extend to this Act.

III. And be it further enacted, That all the Monies 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.

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

IV. Provided always, and be it further enacted, That all the Monies ariſing or to ariſe by the ſaid Duties, or any of them, ſhall be deemed an Addition made to the Revenue for the Purpoſe of defraying the increaſed 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 Continuance of this Act, be paid into the ſaid Receipt of His Majeſty's Exchequer at *Weſtminſter*, diſtinctly and apart from all other Branches of the Publick Revenue; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt a Book or Books, in which all the Monies ariſing from the ſaid Duties, and paid into the ſaid Receipt, ſhall, together with the Monies ariſing from any other Rates or 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.

Application of the Duties.

Duties, with others granted for the ſame Purpoſe, to be kept ſeparate.

Licences granted between *Dec.* 1, 1796, and *July* 5, 1797, to ceale from the latter Day, and on being delivered up by 25 *July*, a Proportion of the Duties to be returned, if the full Quantity of Spirits ſpecified in recited Act ſhall not have been diſtilled.

V. And be it further enacted, That all Licences granted ſince the Firſt Day of *December* One thouſand ſeven hundred and ninety-ſix, or to be granted before the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, for the erecting, keeping, and working Stills, ſhall, from and after the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, ceaſe and determine, in and throughout all the Counties, and Parts of Counties and Diſtricts, in the ſaid Act of the Thirty-third Year of the Reign of His preſent Majeſty particularly deſcribed and ſpecified as the Highlands of *Scotland*, ſave and except as to any Arrears of the ſaid Duties which may, on the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, remain in Arrear and unpaid, or to any Penalty or Forfeiture which may have been incurred on or before that Day; and all and every Perſon or Perſons ſo licenſed, who ſhall deliver up ſuch Licence to be vacated before or on the Expiration of Twenty Days after the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, (provided ſuch Diſtiller or Diſtillers ſhall not have diſtilled the full Quantity of Spirits ſpecified in the ſaid Act of the Thirty-third Year of the Reign of His preſent Majeſty), ſhall, upon the Delivery of ſuch Licence as aforeſaid, be entitled to a Return of a Part of the Duty paid thereupon for the preſent Year, in Proportion to the Period of the Year then unexpired.

Stills within certain Limits to be licenſed for a Year, from *July* 5, 1797, on Payment of £4 *l.* additional Duty;

VI. And be it further enacted, That all Stills ſo to be licenſed to be ſet up in the Counties, Parts of Counties, and Places, herein-after mentioned and deſcribed, that is to ſay, In any Place which lies to the Weſtward or Northward of a certain Line or Boundary, beginning at the Eaſt Point of *Loch Crinan*, and proceeding from thence to *Loch Gilpin*; from thence along the great Road on the Weſt Side of *Loch Fine*, to *Inverary*, and to the Head of *Loch Fine*; from thence along the High Road to *Arrochar*, in the County of *Dunbarton*, and from thence to *Tarbet*; from *Tarbet*, in a ſuppoſed ſtraight Line Eaſtward, on the North Side of the Mountain called *Benlomond*, to the Village of *Callendar of Monteith*, in the County of *Perth*; from thence North-eaſtward to *Crieff*; from thence Northward, along the Road by *Amblerce* and *Inver*, to *Dunkeld*; from thence along the Foot and South Side of the *Grampion Hills* to *Fetter Cairn*, in the County of *Kincardine*; and from thence Northward, along the Road, by *Cutties*, *Hilloch*, *Kincardine*, *O'Neal*, *Clatt*, *Huntley*, and *Keith*, to *Fochabars*; and from thence Weſtward, by *Elgin* and *Forres*, to the Boat on the River *Findhorn*; and from thence down the ſaid River to the Sea of *Findhorn*, and any Place in or Part of the County of *Elgin*, which lies to the Southward of the ſaid Line from *Fochabars* to the Sea at *Findhorn*, ſhall be licenſed for the Term of One whole Year, from the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, on Payment of the Compoſition or Licence Duty, at and after the Rate of Four Pounds, in Addition to the Duties already impoſed thereon by any Act or Acts in Force on and immediately before the paſſing of this Act, for each Gallon *Engliſh* Wine Meaſure of the Content or Capacity of ſuch Still; and all Stills ſo to be licenſed to be ſet up in any other Part of the ſaid Highlands of *Scotland*, as deſcribed in the ſaid Act of the Thirty-third Year of the Reign of His preſent Majeſty, except the Counties, Parts of Counties, and Places herein-before particularly

and within any other Part of the Highlands, deſcribed in 33 *Geo.* III, Cap.

particularly ſpecified and deſcribed, ſhall be licenſed for the like Term as aforeſaid, on Payment of the Compoſition or Licence Duty, at and after the Rate of Six Pounds and Ten Shillings, in Addition to the ſaid Duties already impoſed thereon as aforeſaid.

61. on Payment of 6 *l.* 10 *s.* additional Duty, for each Gallon of their Contents.

VII. Provided always, and be it further enacted, That if this Act ſhall not continue in Force during the whole Period of the Year for which ſuch Licences as aforeſaid ſhall be granted, every Diſtiller ſo to be licenſed, ſhall be entitled to a Return of a Part of the Duty paid thereupon, in Proportion to the unexpired Period of the Year for which ſuch Licences ſhall be granted, remaining at the Expiration of this Act, provided ſuch Diſtiller ſhall not have diſtilled the full Quantity of Spirits ſpecified in this Act for which ſuch Licence Duty is hereby declared to be a Compoſition.

If Act ſhall not continue in Force a Year, a Proportion of the Duty to be returned, *etc.*

VIII. Provided always, and be it further enacted, That no Still within the Counties, Parts of Counties, or Places herein-before particularly deſcribed and ſpecified, to be ſubject to the Duty at the Rate of Four Pounds by this Act, ſhall be licenſed to be ſet up or worked nearer than Two *Engliſh* Statute Miles within the ſaid Line or Boundary, nor within any Part or Place within the Counties of *Elgin* or *Banff*, not being diſtant from the neareſt Part of the Sea Shore more than Three *Engliſh* Statute Miles; and that no Still within any other Part of the ſaid Highlands, as deſcribed in the ſaid Act of the Thirty-third Year of the Reign of His preſent Majeſty, without the Counties, Parts of Counties, and Places herein-before particularly ſpecified and deſcribed, ſhall be licenſed to be ſet up or worked nearer than Two *Engliſh* Statute Miles within and from the ſaid Line or Boundary, as deſcribed in the ſaid Act of the Thirty-third Year of the Reign of His preſent Majeſty.

Limits within which Stills may be licenſed.

IX. Provided alſo, and be it further enacted, That no Still ſhall be licenſed to be ſet up within the Counties, Parts of Counties, or Places herein-before particularly ſpecified and deſcribed, for the diſtilling or drawing off Spirits from the Barley, Beer, or Bigg, of the Growth of any County or Place without the Line or Boundary herein-before particularly ſpecified and deſcribed; and that no Still ſhall be licenſed to be ſet up in any other Part of the ſaid Highlands, without the Line and Boundary herein-before particularly ſpecified and deſcribed, for the diſtilling or drawing off Spirits from the Barley, Beer, or Bigg, of the Growth of any County or Place not within the ſaid Highlands, as deſcribed in the ſaid Act of the Thirty-third Year of the Reign of His preſent Majeſty; and if any licenſed Diſtiller within the Counties, Parts of Counties, and Places herein-before particularly ſpecified and deſcribed, ſhall import or bring, buy, receive, or uſe, for the Purpoſe of Diſtillation, any Barley, Beer, Malt, or Grain, not being the actual Growth and Produce of thoſe Counties, or of th ſe Parts and Places of Counties only which are herein-before particularly deſcribed and ſpecified; or if any licenſed Diſtiller in any other Part of the ſaid Highlands of *Scotland*, not being within the Counties, Parts of Counties, or Places herein-before particularly ſpecified and deſcribed, ſhall import or bring, buy, receive, or uſe, for the Purpoſe of Diſtillation, any Barley, Beer, Malt, or Grain, not being the actual Growth and Produce of the Counties, Parts of Counties, and

No Still to be licenſed to diſtil from Barley, *&c.* but of the Growth of certain Limits.

Penalty on Diſtillers buying or uſing Barley, *&c.* not of the Growth of ſuch Limits.

and Places only, which are by the ſaid Act of the Thirty-third Year of the Reign of His preſent Majeſty particularly ſpecified and deſcribed as the Highlands of *Scotland*, every ſuch Diſtiller ſhall forfeit Twenty Shillings *per* Buſhel for all ſuch Grain or Malt, and alſo his or her current Licence, and Still and Utenſils, and upon being convicted thereof ſhall be incapable of ever afterwards receiving another Licence as a Highland Diſtiller.

Spirits paſſing out of certain Limits, to be forfeited, with the Veſſels, *etc.*

X. And be it further enacted, That no Spirits, the Manufacture of Stills licenſed to be ſet up within any of the Counties, Parts of Counties, or Places herein-before particularly ſpecified and deſcribed, ſhall be allowed to paſs out of the ſaid Limits with or without Permit, either by Land or Water, acroſs the Line or Boundary herein-before ſpecified, or from the Coaſts or Ports of any of the Counties or Diſtricts included within the ſaid Line or Boundary, and that no Spirits, the Manufacture of Stills licenſed to be ſet up within any other Part of the ſaid Highlands without the ſaid Counties, Part of Counties, and Places herein-before particularly ſpecified and deſcribed, ſhall be allowed to paſs out of the ſaid Highlands, as deſcribed by the ſaid Act of the Thirty-third Year of the Reign of His preſent Majeſty, with or without Permit, either by Land or Water, acroſs the Line or Boundary in the ſaid Act expreſſed, or from the Coaſts or Ports of any of the Counties, Parts of Counties, or Places within the ſaid Highlands, as deſcribed as laſt aforeſaid; and that all Spirits diſtilled within the reſpective Limits in this Act, or in the ſaid Act of the Thirty-third Year of the Reign of His preſent Majeſty deſcribed, that ſhall be found paſſing to or in other Parts without thoſe reſpective Limits, or from the Coaſts of the ſaid Kingdom, either with or without Permit, ſhall be liable to Seizure by any Officer or Officers of Cuſtoms or Exciſe in *England* or *Scotland* reſpectively, and ſhall be forfeited and loſt, together with the Caſks, Veſſels, and other Packages, containing the ſame; and alſo the Veſſels and Boats, Horſes and other Cattle and Carriages made uſe of in the Removal or Conveyance thereof; and if any licenſed Diſtiller ſhall ſend or carry, or knowingly permit or ſuffer to be ſent or carried, from his or her Diſtillery or other Place, any Spirits diſtilled by him or her under ſuch Licence, contrary to this Act, every ſuch licenſed Diſtiller ſhall, for every ſuch Offence, forfeit and pay the Sum of One hundred Pounds.

Diſtillers acting contrary hereto, to forfeit 100*l.*

Quantity of Dry Malt for which the additional Duty ſhall be deemed a Compoſition, *etc.*

XI. And be it further enacted, That when the additional Compoſition Duty, after the Rate of Six Pounds and Ten Shillings impoſed by this Act, ſhall be paid by a Still of Forty Gallons, ſuch Duty ſhall be held to be a Compoſition for the Duty on Dry Malt, to the Extent of Five hundred Bolls *Linlithgow* Meaſure, or Three thouſand Buſhels, and no more; and when the additional Compoſition Duty, after the Rate of Four Pounds, impoſed by this Act, ſhall be paid for a Still of Forty Gallons, ſuch Duty ſhall be held to be a Compoſition for the Duty on Dry Malt, to the Extent of Four hundred and fifty Bolls *Linlithgow* Meaſure, or Two thouſand ſeven hundred Buſhels, and no more; and where any ſuch Compoſition Duty ſhall be paid for any Still of a leſſer Size, the like Proportion ſhall be obſerved as to the Quantity of Malt for which ſuch Duty ſhall be held to be a Compoſition; and that for all Malt which ſhall be uſed or made by any Diſtiller paying the Compoſition Duties laſt mentioned,

mentioned, there ſhall be paid by ſuch Diſtiller the ſame Duties to which the entered Maltſter ſhall be then liable by the Laws of Exciſe.

So much of 26 *Geo.* III, Cap. 64, and 28 *Geo.* III, Cap. 46, as grants Rewards to Exciſe Officers ſeizing Stills, and Perſons diſcovering Stills liable to Seizure, and inflicts Puniſhment on Officers neglecting to ſeize them, and grants Rewards to Perſons making Complaint of ſuch Neglect, repealed.

XII. And be it further enacted, That ſo much of Two Acts, paſſed in the Twenty-ſixth and Twenty-eighth Years of the Reign of His preſent Majeſty, as enacts, that every Officer of Exciſe who ſhould in that Part of *Great Britain* called *Scotland* ſeize and bring to Condemnation any Still by thoſe Acts made liable to Seizure and Forfeiture, (except in caſe of ſuch Still or Stills being ſeized on the Diſcovery of any other Perſon in the Manner therein-after ſpecified), ſhould be entitled to a Reward of Two Shillings and Sixpence *Sterling* for every Gallon of the Content or Capacity of ſuch Still, including the Head thereof, to be paid out of His Majeſty's Duties in *Scotland*, upon an Order from the ſaid Commiſſioners of Exciſe, which Order the ſaid Commiſſioners were thereby authorized and required to grant; provided nevertheleſs, that ſuch Reward ſhould not exceed the Sum of Twenty-one Pounds *Sterling* for any One Still ſo ſeized as aforeſaid; and if any Perſon (not being an Officer of Exciſe) ſhould make Diſcovery of any Still liable to Seizure and Forfeiture as aforeſaid, ſo as that the ſame ſhould be ſeized and condemned, ſuch Perſon or Perſons ſhould be entitled to a Reward of One Shilling and Sixpence *Sterling* for every Gallon of the Capacity or Content of ſuch Still, to be paid on the Condemnation thereof; provided alſo, that ſuch Reward ſhould not exceed the Sum of Ten Pounds and Ten Shillings for any One Still ſo forfeited as laſt aforeſaid; and the Officers or Officer of Exciſe by whom the ſame ſhould be ſeized ſhould alſo be entitled to a Reward of One Shilling *Sterling* for every Gallon of the Content or Capacity of ſuch Still, ſo that ſuch laſt mentioned Reward ſhould not for any One Still exceed the Sum of Ten Pounds and Ten Shillings *Sterling*, and that ſuch ſeveral Rewards ſhould be paid by Order of the ſaid Commiſſioners of Exciſe as aforeſaid; and if by Reaſon of the ſmall Size of any ſuch Still or Stills the ſaid Commiſſioners of Exciſe ſhould think any of the Rewards aforeſaid inſufficient, the ſaid Commiſſioners ſhould and they were thereby authorized to augment the ſame reſpectively, not exceeding the reſpective Sums aforeſaid; and alſo ſo much of the ſaid Acts as further enacts, that if any Officer of Exciſe ſhould, for the Space of Twenty-four Hours after he ſhould have received Information of ſuch Still being unlawfully erected, uſed, or kept, or of any Worts, Waſh, Tilts, or Low Wines, prepared and intended to be unlawfully uſed in Diſtillation, wilfully neglect to ſeize the ſame reſpectively, every ſuch Officer ſo offending ſhould, upon Complaint made thereof, and Proof of the Fact to the Satisfaction of the Commiſſioners of Exciſe in *Scotland*, be diſmiſſed from his or their Office, and ſhould never afterwards be capable of ſerving His Majeſty in any Office or Place of Truſt whatever, and ſhould moreover forfeit and loſe all ſuch Salary as ſhould be due to him at the Time of his Diſmiſſion; and in caſe the Perſon or Perſons making ſuch Complaint ſhould be the ſame Perſon or Perſons who gave the Information as aforeſaid to the Officer or Officers ſo diſmiſſed, ſuch Perſon or Perſons ſhould be entitled to a Reward of One Shilling and Sixpence *Sterling* for every Gallon of the Contents or Capacity of the ſaid Still or Stills, to be paid by the Order of the ſaid Commiſſioners of Exciſe out of the Revenues of Exciſe; ſhall be and the ſame and every Part thereof are hereby repealed.

Continuance of Act.

XIII. And be it further enacted, That the ſeveral Regulations and Proviſions of this Act ſhall continue and be in force until One Month after the Commencement of the next Seſſion of Parliament.

3 FINIS.