ANNO TRICESIMO SEPTIMO

Georgii III. Regis.

CAP. XVII.

An Act for granting to His Majesty certain additional Duties on Distilleries in *Scotland*, and on the Exportation of *British*-made Spirits from *England* to *Scotland*, and from *Scotland* to *England*.

[28th *December* 1796.]

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 a permanent Addition to the Publick Revenue, 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 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 passing of this Act, 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,

Preamble.

The following additional Duties of Excise to be paid:

For each Gallon of the Contents of every Still uſed for making Spirits from *Britiſh* Materials, in *Scotland*, (ſave as excepted by 33 *Geo.* III, Cap. 61.), 36 *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 Thirty-ſix Pounds:

For each Gallon of every Still, uſed in *Scotland*, where Melaſſes or Sugar are uſed, 60 *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 Sixty Pounds:

where other Foreign Materials are uſed, 72 *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 Foreign refuſed Wine, or Foreign Cyder or Waſh, prepared from Foreign Materials, (except Melaſſes and Sugar), or any Mixture therewith, the Annual Sum of Seventy-two Pounds:

for each Gallon of rectifying Stills, 36 *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 Thirty-ſix Pounds:

For each Gallon of Stills, uſed in *England* for making Spirits from *Britiſh* Materials, for Exportation to *Scotland*, 36 *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 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 Thirty-ſix Pounds:

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 Sixty Pounds: For each Gallon where Melaſſes or Sugar are ſo uſed 60*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 Seventy-two Pounds: where other Foreign Materials are uſed 72*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 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 Thirty-ſix Pounds. for each Gallon of rectifying Stills 36*l.*

II. And be it further enacted, That the ſeveral and reſpective Duties by this Act impoſed, ſhall from Time to Time be raiſed, collected, 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, as by ſeveral Acts, made in the Thirty-third and Thirty-fifth Years 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 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, ſhall be practiſed and put in Execution for the raiſing, receiving, levying, recovering, ſecuring, or paying, the ſeveral and reſpective Duties by this Duties to be raiſed, &c. according to the Laws now in Force.

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.

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

III. 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 deemed an Addition to the Revenue for defraying the encreaſed Charge occaſioned by any Loan of this Seſſion.

IV. 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 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 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 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.

Diſtillers in *Scotland* may deliver up their Licences before *Jan.* 20, 1797, and receive a proportional Part of the Duty paid.

V. And be it further enacted, That it ſhall and may be lawful for any Perſon or Perſons licenſed by the Commiſſioners of Exciſe to work any Still or Stills for the diſtilling, making, or manufacturing, of Low Wines or Spirits from Malt, Corn, or any Kind of Materials herein-mentioned, or for the rectifying, compounding, or mixing, of any Kind of Spirits, in any Part of *Scotland*, to deliver up his, her, or their Licence to the ſaid Commiſſioners, or to the Principal Officer of Exciſe within the Diviſion, who ſhall, and they are hereby reſpectively authorized to vacate the ſame; and every ſuch Perſon or Perſons delivering up ſuch Licence to be vacated before the Twentieth Day of *January* One thouſand ſeven hundred and ninety-ſeven, ſhall be entitled to a Return of a Part of the Duty paid thereupon for the preſent Year, in Proportion to the Period of ſuch Year then unexpired; and all and every ſuch Perſon or Perſons ſhall be and they are hereby fully indemnified, freed, and diſcharged, from any Payment of Duty by this Act impoſed, and from any Penalty, Forfeiture, Action, Suit, or Proſecution, for or by Reaſon of his or their having worked or working any Still or Stills under the Authority of ſuch Licence, between the Time appointed by this Act, for the Commencement of the ſaid Duties, and the Time of delivering up ſuch Licence as aforeſaid.

VI. Provided always, and be it further enacted, That where any ſuch Licence ſhall have been granted to any ſuch Diſtiller or Diſtillers, or Maker or Makers of Spirits, and any Entry or Entries ſhall have been made by ſuch Diſtiller or Diſtillers, or Maker or Makers of Spirits, of more Stills than One under ſuch Licence, it ſhall and may be lawful for ſuch Commiſſioners and Officers of Exciſe reſpectively, on Notice being given to them reſpectively in Writing, before the Day herein mentioned, of the Intention of ſuch Diſtiller or Diſtillers, or Maker or Makers of Spirits, to ceaſe working One or more of ſuch Stills, and to continue to work the other or others of ſuch Stills, to indorſe the ſame on the Back of ſuch Licence, ſpecifying in ſuch Indorſement the Content of ſuch Still or Stills reſpectively, and diſtinguiſhing ſuch as are intended to be worked from ſuch as are not intended to be worked after the Time before limited, and to re-deliver ſuch Licence to ſuch Diſtiller or Diſtillers, or Maker or Makers of Spirits, with ſuch Indorſement thereupon; and which Indorſement on ſuch Licence, ſhall be deemed to vacate ſuch Licence, in ſuch Part only as relates to the Still or Stills which ſhall ceaſe to be worked, as aforeſaid, and an Abatement of Duty ſhall be made on ſuch laſt mentioned Still or Stills only; and which ſhall and may be ſet off againſt any Duty to which ſuch Diſtiller or Diſtillers, or Maker or Makers of Spirits, ſhall be liable to pay by virtue of this Act, in reſpect of ſuch Still or Stills, as he, ſhe, or they ſhall continue to work after the Time limited as aforeſaid.

Where Entry has been made of more Stills than One, ſome may ceaſe and others continued to be worked.

VII. Provided always, and be it further enacted, That this Act may be varied, altered, or repealed by any Act or Acts to be made in this preſent Seſſion of Parliament.

Act may be altered, or repealed, this Seſſion.

FINIS.