

ANNO TRICESIMO OCTAVO

GEORGII III. REGIS.

***

until the First Day of *May* One thousand seven hundred and ninety-eight: And whereas it is proper and expedient that the said first recited Act should be revived and further continued, and that the same should be explained, altered, and amended, and that certain Additional Duties should be imposed upon *British* Spirits distilled in *Scotland* for Consumption in that Part of the Kingdom, and now in the Stock, Custody, or Possession of any Distiller, Dealer, or Retailer, and also upon all Spirits that shall be distilled for that Purpose before a certain Period, and that a Duty should be imposed upon all unmalted Grain used for Distillation in *Scotland*, and that certain Regulations and Provisions should be made for better securing the said Duties, as well as the former Duties upon Spirits, and upon Licences for distilling Spirits, and for the preventing of Fraud and Evasion thereof: May it therefore please 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 the said first recited Act, and all the Duties thereby imposed, and all the Powers and Provisions therein contained (except as herein-after excepted) and altered, shall, from and after the First Day of *May* One thousand seven hundred and ninety-eight, be revived, and the same is hereby revived, and shall continue in force until the Tenth Day of *April* One thousand seven hundred and ninety-nine.

Recited Act revived, and continued until *April* 10, 1799.

II. And be it further enacted, That there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, a further Duty of Excise of One Shilling for and upon every Gallon *English* Wine Measure of *British* Spirits, raw, rectified, or compounded, of the Strength of One to Ten over Hydrometer Proof, and so in Proportion for any higher or lower Degree of Strength, which shall have been distilled for Consumption in *Scotland*, and which shall be, or shall have been found, on the First actual Survey, by the proper Officer of Excise, upon or after the Thirteenth Day of *June* One thousand seven hundred and ninety-eight, in the Stock, Custody, or Possession of any Distiller, Rectifier, Compounder, Dealer in or Retailer of Spirits, in any Part of *Scotland*; to be paid by such Distiller, Rectifier, Compounder, Dealer, or Retailer, over and above the Licence Duty on the Capacity or Content of the Still, which has been paid, or become payable, by any Distiller, for or in respect of the Distillation of such Spirits.

A further Duty of 1*s.* Excise to be paid upon every Gallon of *British* Spirits found, on the First Survey upon or after *June* 13, 1798, in the Stock of any Distiller in *Scotland*;

III. And be it further enacted, That there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, a further Duty of Excise of One Shilling for and upon every Gallon *English* Wine Measure of *British* Spirits, of the Strength of One to Ten over Hydrometer Proof, and so in Proportion for any higher or lower Degree of Strength, which on, and from and after the said Thirteenth Day of *June* One thousand seven hundred and ninety-eight, and until the Tenth Day of *April* One thousand seven hundred and ninety-nine exclusive, shall have been and shall be distilled in any Part of the Lowlands of *Scotland*, for Consumption in *Scotland*, or shall have been or shall be distilled for such Consumption within certain other Parts of *Scotland* particularly described in the herein-after mentioned Act of the Thirty-third Year, and in the herein-before recited Act of the Thirty-seventh Year

and upon every Gallon which on, and from and after that Day, until *April* 10, 1799, shall be distilled for Consumption in *Scotland* in the Lowlands, or certain Parts described in 33 *Geo.* III, Cap. 61, and 37 *Geo.* III, Cap. 102, not exceeding the

Year of the Reign of His preſent Majeſty, not exceeding the Number of Gallons herein-after limited and reſtricted to be diſtilled on and from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-eight, until the ſaid Tenth Day of *April* One thouſand ſeven hundred and ninety-nine, by or from each Still within the Boundaries therein mentioned; ſuch Duty to be paid by the Diſtillers of the ſaid Spirits, over and above the Licence Duty on the Still, which ſhall have been or ſhall be paid, or become payable, by ſuch Diſtillers, for or in reſpect of the Diſtillation of ſuch Spirits.

Quantity herein-after limited to be diſtilled within a certain Period.

IV. And be it further enacted, That the ſaid Additional Duty by this Act impoſed on *Britiſh* Spirits, as being found in the Stock, Cuſtody, or Poſſeſſion of any Diſtiller, Rectifier, Compounder, Dealer, or Retailer, ſhall be paid in Manner following; that is to ſay, One Fourth Part on or before the Fifth Day of *September* One thouſand ſeven hundred and ninety-eight, One other Fourth Part thereof on or before the Fifth Day of *November* One thouſand ſeven hundred and ninety-eight, One other Fourth Part thereof on or before the Fifth Day of *December* One thouſand ſeven hundred and ninety-eight, and the remaining Fourth Part thereof on or before the Fifth Day of *January* One thouſand ſeven hundred and ninety-nine, on Pain of forfeiting double the Amount of the ſaid Additional Duty not ſo paid; and that the ſaid Additional Duty by this Act impoſed on *Britiſh* Spirits, which ſhall be diſtilled from and after the paſſing of this Act, until the ſaid Tenth Day of *April* One thouſand ſeven hundred and ninety-nine, ſhall be paid at the ſame Times and in the ſame Manner as the Licence Duty on the Still is payable or paid by the Diſtiller, for every next ſubſequent Two Months in the Lowlands, and Three Months in the Highlands reſpectively, on Pain of forfeiting Double the Amount of the ſaid Additional Duty not ſo paid.

Additional Duties to be paid at certain Times, on Penalty of double the Amount.

V. And be it further enacted, That, from and after the paſſing of this Act, the Officers of Exciſe, and each and every of them duly conſtituted and appointed, ſhall be, and they are hereby authorized and empowered, and have Right by Night or Day to enter into and continue in every Stillhouſe, Storehouſe, Warehouſe, Cellar, or other Place made uſe of by any Diſtiller, Rectifier, or Compounder, in any Part of *Scotland*, for making or keeping Waſh or Spirits, and by gauging, meaſuring, or otherwiſe, to take Account of the Quantity of Waſh and of Spirits in the Stock, Cuſtody, or Poſſeſſion of every ſuch Diſtiller, Rectifier, or Compounder, and alſo of the Quantity of Waſh and of Spirits which ſhall from Time to Time be brewed, or made, or diſtilled, rectified or compounded, by any ſuch Diſtiller, Rectifier, or Compounder, and to enter ſuch Account, as well of the Waſh as of the Spirits, in a Book or Books to be kept by ſuch Officer or Officers for that Purpoſe.

Exciſe Officers may at any Time enter Stillhouſes, &c. to take Account of Waſh and Spirits.

VI. And be it further enacted, That, from and after the paſſing of this Act, no Spirits that ſhall have been found in the Stock, Cuſtody, or Poſſeſſion of any Diſtiller, Rectifier, or Compounder, or that ſhall be afterwards diſtilled, rectified, or compounded by any Diſtiller, Rectifier, or Compounder, ſhall be ſent out of ſuch Stock, Cuſtody, or Poſſeſſion, or ſhall be removed from the Houſe, Building, or Work wherein the ſame were made or manufactured, rectified or compounded, or ſhall be carried from one Place to another, by Land or by Water, without a Permit,

No Spirits to be removed without a Permit, on Pain of its Forfeiture, with the Veſſels, &c. and a Sum equal to the Duty.

Permit, granted and ſigned by the proper Officer of Exciſe of the Diviſion, and ſpecifying therein, the Quantity, Quality, and Strength of ſuch Spirits, and the Package thereof, the Perſon from whom, the Perſon to whom, and the Place where the ſame are to be ſent, and limiting a reaſonable Time within which the ſaid Permit is to be in force, on Pain of forfeiting all ſuch Spirits as ſhall be ſent out, removed, or carried, or found removing or carrying, without ſuch Permit as aforeſaid; which ſaid Spirits, 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, ſhall and may be ſeized by any Officer or Officers of Exciſe, and ſhall be forfeited and loſt, any Law, Cuſtom, or Uſage to the contrary in anywiſe notwithſtanding; and if any licenſed Diſtiller, Rectifier, or Compounder ſhall ſend or carry, or knowingly permit or ſuffer to be ſent or carried, any Spirits from the Houſe, Building, or Work wherein the ſame were made, manufactured, or rectified, or compounded, without ſuch Permit as aforeſaid, every ſuch Diſtiller, Rectifier, or Compounder ſhall, over and above the Forfeiture of the ſaid Spirits, forfeit and loſe a Sum equal to the Duty chargeable or charged upon ſuch Spirits, in Proportion to the Quantity and Strength thereof.

Licenſed Diſtillers to deliver to the Exciſe Officer a Weekly Return of the Quantities of Malt and unmalted Grain uſed at every Maſh, and of the Quantity of Spirits produced therefrom, *etc.* on Penalty of 200*l.* for Neglect, or for making a falſe Return.

VII. And be it further enacted, That, from and after the paſſing of this Act, every licenſed Diſtiller in *Scotland* ſhall be required and obliged, and he or ſhe is hereby required and obliged, to make and deliver to the proper Officer of Exciſe of the Diviſion in which his or her Diſtillery is carried on, Weekly and every Week, a true Return or Declaration, in Writing, ſigned by him or her, of the reſpective Quantities of Malt, and of unmalted Grain, uſed by ſuch licenſed Diſtiller at every Maſh, and of the Quantity of Spirits produced therefrom, which ſaid Declaration or Return ſhall contain the true Number of Gallons and Strength of the Spirits diſtilled in each Day of ſuch Week, on Pain of forfeiting the Sum of Two hundred Pounds, for every Neglect or Refuſal to make or deliver ſuch true Return or Declaration Weekly and every Week, as aforeſaid, and the like Sum for every falſe Return or Declaration that ſhall be made by any ſuch Diſtiller.

From *Aug.* 10, 1798, the Officers of Exciſe to take an Account of Malt and Raw Corn to be diſtilled before ground down, and charge the Raw Corn with the ſame Duty as Malt.

VIII. And whereas it is reaſonable that all Barley, Bear, or Bigg, or other Corn or Grain which ſhall be uſed unmalted or raw, for the Purpoſe of Diſtillation in *Scotland*, ſhould pay the like Duty as Malt now pays; be it therefore further enacted, That, from and after the Tenth Day of *Auguſt* One thouſand ſeven hundred and ninety-eight, the Officers of Exciſe, and each and every of them, duly conſtituted and appointed, ſhall be, and they are hereby authorized, empowered, and required, from Time to Time, to meaſure and take an Account of the exact Quantity of all the Malt, and alſo of all the Barley, Bear, or Bigg, or other Corn or Grain unmalted or raw, which is to be uſed for the Purpoſe of Diſtillation, by any licenſed Diſtiller, in any Part of *Scotland*, before the ſame or any Part thereof ſhall be ground down or put into the Maſh Tun, and to charge the ſame Duty for and upon every Buſhel of ſuch Barley, Bear, or Bigg, or other Corn or Grain unmalted or raw, as is chargeable or charged upon Malt in *Scotland*, which Duty ſhall be paid by every ſuch Diſtiller, at the ſame Time, and in the ſame Manner, and under the like Proviſions, Penalties, and Forfeitures, as the Duty upon

upon Malt is payable or paid by him or her, if he or ſhe is a Maker of Malt, or if ſuch Diſtiller is not a Maker of Malt, at the ſame Time, and in the ſame Manner, and under the like Proviſions, Penalties, and Forfeitures, as the Additional Duty upon Spirits by this Act granted, is hereinbefore directed to be paid by ſuch Diſtiller; and if any licenſed Diſtiller in any Part of *Scotland* ſhall, from and after the ſaid Tenth Day of *Auguſt* One thouſand ſeven hundred and ninety-eight, grind down, or put into the Maſh Tun, any Malt, or any Barley, Bear, or Bigg, or other Corn or Grain unmalted or raw, before the ſame ſhall have been meaſured, and the Account thereof taken by the proper Officer of Exciſe as aforeſaid, he or ſhe ſhall, for every ſuch Offence, forfeit and loſe the Sum of One hundred Pounds.

Penalty of 100*l.* for grinding down Malt, &c. before an Account is taken.

IX. And be it further enacted, That every Licence for the diſtilling, making, or manufacturing of Low Wines or Spirits, in the Lowlands of *Scotland*, or for the rectifying, compounding, or mixing, of any Kind of Spirits, in any Part of *Scotland*, which ſhall be granted or renewed upon or after the Tenth Day of *October* One thouſand ſeven hundred and ninety-eight inclusive, ſhall be and continue in force from the ſaid Tenth Day of *October* One thouſand ſeven hundred and ninety-eight inclusive, to the Tenth Day of *April* One thouſand ſeven hundred and ninety-nine excluſive; and that upon or previous to the granting of any ſuch Licence, the Perſon or Perſons applying for the ſame ſhall, before he, ſhe, or they, be entitled to ſuch Licence, pay down in Advance, in ready Money, to the proper Officer of Exciſe appointed to receive the ſame, One Third Part of the full Sum payable under ſuch Licence, from the ſaid Tenth Day of *October* One thouſand ſeven hundred and ninety-eight inclusive, to the Tenth Day of *December* following, excluſive; and ſhall, on or before the ſaid Tenth Day of *December* One thouſand ſeven hundred and ninety-eight, pay down in ready Money, in Advance, One other Third Part; and ſhall, on or before the Tenth Day of *February* One thouſand ſeven hundred and ninety-nine, pay down in ready Money, in Advance, the remaining Third Part of the ſaid full Sum, payable under ſuch Licence, from the ſaid Tenth Day of *December* One thouſand ſeven hundred and ninety-eight inclusive, to the Tenth Day of *April* One thouſand ſeven hundred and ninety-nine excluſive.

Licences for diſtilling in the Lowlands, or for rectifying in any Part of *Scotland*, granted or renewed upon or after *Oct.* 10, 1798, to be in force till *April* 10, 1799, and the Duty to be paid by Inſtalments.

X. And be it further enacted, That it ſhall be lawful for the Commiſſioners of Exciſe in *Scotland*, to grant Licences to all Perſons applying for the ſame, and duly recommended and qualified to erect, keep, and work, Stills in the Highlands of *Scotland*, within the reſpective Counties, Parts of Counties, and Limits, particularly ſpecified and deſcribed in the before recited Acts of the Thirty-third and Thirty-ſeventh Years of the Reign of His preſent Majeſty, from the Fifth Day of *July* One thouſand ſeven hundred and ninety-eight inclusive, until the Tenth Day of *April* One thouſand ſeven hundred and ninety-nine excluſive, and no longer, upon Payment of the ſame, and no higher Rate of Duty for or in reſpect of ſuch Licences to which Diſtillers, in the ſaid reſpective Diſtricts, were ſubject and liable under the ſaid laſt recited Act, for the whole Year, between the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, and the Fifth Day of *July* One thouſand ſeven hundred and ninety-eight, and in the ſame Proportion according to the Time for which the ſaid Licences ſhall be granted and in force; that is to ſay,

Licences may be granted for Stills in the Highlands, within the Limits deſcribed in the recited Acts of 33 and 37 *Geo.* III, from *July* 5, 1798, to *April* 10, 1799, on Payment of the ſame Duty as impoſed by the latter Act for a Year.

for the Time between the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-eight inclusive, and the ſaid Tenth Day of *April* One thouſand ſeven hundred and ninety-nine excluſive.

Licenſed Diſtillers to be deemed as diſtilling from Barley, &c. of the Growth of the Places mentioned in the recited Acts, &c.

XI. And be it further enacted, That every Diſtiller to whom ſuch Licence as is herein-before laſt mentioned ſhall be granted, ſhall be conſidered, deemed, and taken, as carrying on his or her Buſineſs of diſtilling or drawing off Spirits from the Barley, Bear, or Bigg, of the Growth of the ſeveral and reſpective Counties, or Parts of Counties, in the ſaid Acts mentioned, under the ſeveral Conditions, Regulations, Proviſions, Penalties, and Forfeitures; which were contained and enacted in the ſaid laſt recited Act of the Thirty-ſeventh Year of the Reign of His preſent Majeſty, hereby revived and continued, except in ſo far as the ſame is altered or amended by this preſent Act.

Compoſitions for Duty on Malt ſettled by 37 Geo. III. Cap 102, Clauſe 11, to ceaſe from *July* 5, 1798, and the ſame Duties to be paid as by Maltſters.

XII. And whereas by the herein-before laſt recited Act of the Thirty-ſeventh Year of the Reign of His preſent Majeſty, it was enacted, That when the additional Compoſition Duty, after the Rate of Six Pounds and Ten Shillings, impoſed by that Act, ſhould be paid by a Still of Forty Gallons, ſuch Duty ſhould 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 that Act, ſhould be paid for a Still of Forty Gallons, ſuch Duty ſhould 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 when any ſuch Compoſition Duty ſhould be paid for any Still of a leſſer Size, the like Proportion ſhould be obſerved as to the Quantity of Malt for which ſuch Duty ſhould be held to be a Compoſition: And whereas it is expedient to diſcontinue the ſaid Exemptions from the Duty on Malt; be it further enacted, That, from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-eight, the ſaid Exemptions ſhall ceaſe and determine, and be altogether diſcontinued and aboliſhed; and that, for and upon all Malt which ſhall be made or uſed by any Diſtiller paying the Compoſition Duties herein-before mentioned, there ſhall be paid by ſuch Diſtiller the ſame Duties to which any entered Maltſter ſhall be liable by the Laws of Exciſe.

Licence Duties on Stills to be held to be the Duty on certain Quantities of Spirits manufactured therein, within a certain Period; and for every Gallon above thoſe Quantities, a Duty to be paid of 3*s*.

XIII. And be it further enacted, That when the Licence Duty after the Rate of Nine Pounds, ſhall be paid for or upon each Gallon of a Still of Forty Gallons Content, ſuch Duty ſhall be held to be the Licence Duty on the Spirits manufactured in ſuch Still, from and after the aforeſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-eight, until the aforeſaid Tenth Day of *April* One thouſand ſeven hundred and ninety-nine, to the Extent of Two thouſand five hundred and thirty-eight Gallons *Engliſh* Wine Meaſure of Spirits, of the Strength of One to Ten over Hydrometer Proof, and no more; and when the Licence Duty, after the Rate of Six Pounds and Ten Shillings ſhall be paid for or upon each Gallon of a Still of Forty Gallons Content, ſuch Duty ſhall be held to be the Licence Duty on the Spirits manufactured in ſuch Still, from and after the aforeſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-eight, until the aforeſaid Tenth Day of *April* One thouſand ſeven

ſeven hundred and ninety-nine, to the Extent of Two thouſand two hundred and eighty-four Gallons *Engliſh* Wine Meaſure of Spirits, of the Strength of One to Ten over Hydrometer Proof, and no more; and when any ſuch Licence Duties ſhall be reſpectively paid for any Still of a leſſer Size, the like Proportion ſhall be obſerved reſpectively as to the Quantity of Spirits for which ſuch Licence Duties ſhall be held to have been paid; and that for and upon all Spirits which ſhall be manufactured from ſuch licenſed Stills between the Days aforeſaid, over and above the reſpective Quantities aforeſaid, there ſhall be paid by every ſuch Diſtiller a Duty at and after the Rate of Three Shillings for each Gallon of ſuch ſurplus Spirits of the Strength aforeſaid, over and above the ſaid reſpective Licence Duties.

Licence Duties to be taken as the Duties on Stills for Six working Days in the Week, and if worked on *Sunday*, the Diſtiller to forfeit 500*l.*

XIV. And be it further enacted, That the Licence Duties impoſed upon the Capacity or Content of all Stills uſed in *Scotland*, ſhall, from and after the paſſing of this Act, be held, deemed, and taken as the Licence Duties on Stills for Six Working Days in the Week only throughout the Year for which ſuch Licence ſhall be granted, excluſive of *Sundays*; and that if any Diſtiller or Diſtillers ſhall work or charge any Still or Stills on the Lord's Day, commonly called *Sunday*, that is to ſay, that if any Still or Stills ſhall not be completely diſcharged and worked off at or before Eleven of the Clock on *Saturday* Night, and ſhall not continue ſilent or uncharged till One of the Clock on *Monday* Morning following, or if any Still or Stills ſhall be found charged, or at work, or filled with any Thing other than Water, between the Hours of Eleven of the Clock on *Saturday* Night and One of the Clock on *Monday* Morning throughout the Year, then every ſuch Diſtiller or Diſtillers ſhall forfeit and loſe the Sum of Five hundred Pounds for each Offence, and for every Time any Still or Stills ſhall on *Sunday*, or between the Hours aforeſaid, be ſo worked or charged; any Cuſtom or Uſage to the contrary in anywiſe notwithſtanding.

Perſons now licenſed to diſtil in the Lowlands Spirits for Conſumption in *Scotland*, may have their Licences vacated before *Oct.* 10, 1798, and receive a proportional Return of the Duty.

XV. And be it further enacted, That it ſhall and may be lawful for any Perſon or Perſons now licenſed by the Commiſſioners of Exciſe, to erect, keep, and work, any Still or Stills for the diſtilling, making, or manufacturing of low Wines or Spirits in the Lowlands of *Scotland*, for Conſumption in *Scotland*, to deliver up his, her, or their Licence or Licences, to the ſaid Commiſſioners, or to the proper Superviſor of the Diſtrict or Officer of the Diviſion, to be vacated at any Time after the paſſing of this Act, and before the Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, on giving to the ſaid Commiſſioners, Superviſor, or Officer, at leaſt Ten Days previous Notice, in Writing, ſigned by ſuch Perſon or Perſons, of ſuch Intention, whereupon, and at the End of the ſaid Ten Days, the ſaid Commiſſioners, Superviſor, or Officer, ſhall, and they are hereby reſpectively authorized to vacate the ſame, and every ſuch Perſon or Perſons ſhall be entitled to a Return of a Part of the Licence Duty paid thereupon for the preſent Year, in Proportion to the Period of ſuch Year then unexpired, and ſhall be, and they are hereby fully indemnified, freed, and diſcharged, from any further Payment of Duty for or upon ſuch Licence or Licences during the Remainder of the ſaid Year, and from any Penalty, Forfeiture, Action, Suit, or Proſecution, for or by reaſon of his, her, or their having diſcontinued to work any Still or Stills under the Authority of ſuch Licence

or

or Licences, after the ſame ſhall have been delivered up and vacated as aforeſaid.

Perſons licenſed to diſtil in the Lowlands for Conſumption in *Scotland*, or to rectify in any Part of *Scotland*, or to diſtil in the Highlands, may, within certain Periods, on proper Notice, have their Licences vacated, &c.

XVI. And be it further enacted, That it ſhall and may be lawful for any Perſon or Perſons licenſed by the ſaid Commiſſioners of Exciſe, to erect, keep, and work any Still or Stills for the diſtilling, making, or manufacturing of Low Wines or Spirits in the Lowlands of *Scotland*, for Conſumption in *Scotland*, or for the rectifying, compounding, or mixing of any Kind of Spirits in any Part of *Scotland*, between the Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, and the Tenth Day of *April* One thouſand ſeven hundred and ninety-nine, or for any Perſon or Perſons licenſed by the ſaid Commiſſioners of Exciſe, to erect, keep, and work Stills in the Highlands of *Scotland*, between the Fifth Day of *July* One thouſand ſeven hundred and ninety-eight, and the Tenth Day of *April* One thouſand ſeven hundred and ninety-nine, to deliver up his, her, or their Licence or Licences, to the ſaid Commiſſioners, or to the proper Superviſor of the Diſtrict or Officer of the Diviſion, to be vacated upon the Condition herein-after expreſſed, and at the Time or Times herein-after particularly mentioned; that is to ſay, every ſuch Perſon or Perſons intending to deliver up his, her, or their Licence or Licences, to be vacated, ſhall give to the ſaid Commiſſioners, Superviſor, or Officer, One Calendar Month's previous Notice in Writing, ſigned by ſuch Perſon or Perſons, of ſuch Intention, before he, ſhe, or they ſhall be entitled to diſcontinue the working of his, her, or their Still or Stills, licenſed as aforeſaid, and thereupon the ſaid Commiſſioners, Superviſor, or Officer, ſhall, and they are hereby reſpectively authorized to vacate the ſaid Licence or Licences, but not ſooner, or at any other Time or Times than at and from the End of any Two Calendar Months in the Lowlands, and of any Three Calendar Months in the Highlands of *Scotland*, for which ſaid Two Months or Three Months reſpectively, the Licence Duty has been actually paid in Advance by ſuch Perſon or Perſons, and in that caſe the Proportion of the Licence Duty payable for or in reſpect of ſuch Still or Stills, for the unexpired Time of his, her, or their Licences, during which the working of the ſaid Still or Stills ſhall be diſcontinued, ſhall not be charged or chargeable upon, or payable or paid by ſuch Perſon or Perſons who ſhall have given ſuch Notice as aforeſaid, and ceaſed to work the ſaid Still or Stills from and after the Time ſpecified in ſuch Notice; that is to ſay, only at the End of the Two Months or Three Months reſpectively herein-before mentioned.

On or before *July* 20, 1798, Diſtillers in the Lowlands for Conſumption in *Scotland*, may have their Licences vacated in Part, and an Abatement of Duty made.

XVII. And be it further enacted, That, from and after the paſſing of this Act, and on or before the Twentieth Day of *July* One thouſand ſeven hundred and ninety-eight, it ſhall and may be lawful for any Perſon or Perſons licenſed as aforeſaid, as a Diſtiller or Diſtillers, or Maker or Makers of Spirits, in the Lowlands of *Scotland*, for Conſumption in *Scotland*, to deliver in his, her, or their Licence to the ſaid Commiſſioners, or Superviſor, or Officer of Exciſe, to be vacated in Part by ceaſing, from and after the ſaid Twentieth Day of *July* One thouſand ſeven hundred and ninety-eight, to work One entire Still where Two or more Stills have been entered by and licenſed to ſuch Diſtiller or Diſtillers, or by ceaſing to work Two entire Stills where Three or more Stills have been entered by and licenſed to ſuch Diſtiller or Diſtillers, and to continue to work the other or others of ſuch Stills, or by reducing or leſſening

ing the Capacity or Content of any Still or Stills at preſent licenſed as aforeſaid, by cutting down the ſame to a leſſer Capacity or Content, or by ſubſtituting a Still or Stills of a leſſer Capacity or Content in place of any Still or Stills at preſent licenſed, upon previous Notice, in Writing, ſigned by ſuch Diſtiller or Diſtillers being given, on or before the Day aforeſaid, of the Intention to ceaſe working One or more Still or Stills, and to continue to work the other or others of ſuch Stills from and after that Day, or to reduce or leſſen the Capacity or Content of any Still or Stills at preſent licenſed, or to ſubſtitute a leſſer Still or Stills in place thereof; and in either of theſe Events it ſhall and may be lawful for ſuch Commiſſioners, or Superviſor, or Officer of Exciſe reſpectively, and they are hereby required 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 is or are intended to be worked from ſuch as is or are not intended to be worked after the Time before limited, or the Content of ſuch Still or Stills as is or are intended to be reduced or leſſened, or changed as aforeſaid, and alſo the Content of ſuch Still or Stills as ſhall have been reduced, or leſſened, or ſubſtituted as aforeſaid, and to redeliver 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, or ſhall be reduced, leſſened, or changed, as aforeſaid; and an Abatement of Licence Duty ſhall be made on ſuch laſt-mentioned Still or Stills only, from the Day or Days on which the ſaid Still or Stills ſhall have ceaſed to be worked, or ſhall have been reduced, leſſened, or changed, as aforeſaid.

No reduced Still of leſs Content than 40 Gallons to be uſed for diſtilling Waſh or Low Wines.

XVIII. Provided always, and be it further enacted, That no Still ſo reduced, leſſened, cut down, or ſubſtituted as aforeſaid, ſhall be uſed or employed either for the diſtilling of Waſh or of Low Wines, unleſs the Capacity or Content thereof, including the Head, ſhall, after ſuch Reduction or Change, be at the leaſt Forty Gallons *Engliſh* Wine Meaſure or upwards.

If a Diſtiller diſcontinue working a Still before *April* 10, 1799, he ſhall take it down and demoliſh the Furnace, and depoſit the Head and Worm with the Exciſe Officer.

Penalty of 200*l.* for Neglect, or for uſing the Body of ſuch Still before licenſing again.

XIX. Provided always, and be it further enacted, That in caſe any Diſtiller ſhall, after the paſſing of this Act, and before the Tenth Day of *April* One thouſand ſeven hundred and ninety-nine, diſcontinue the working of any licenſed Still or Stills under any of the Proviſions and Conditions herein-before enacted and contained, every ſuch Diſtiller ſhall immediately take down the ſaid Still or Stills, and demoliſh the Furnace or Furnaces thereof; and ſhall alſo depoſit with the Officer of Exciſe of the Diviſion in which ſuch Still or Stills was or were worked, the Head and Worm of the ſaid Still, or Heads and Worms of the ſaid Stills, to be by him ſecurely kept until the ſame ſhall be again licenſed to be worked; and if any ſuch Diſtiller ſhall neglect or refuſe to take down the ſaid Still or Stills, or to demoliſh the Furnace or Furnaces thereof, or to depoſit the Head or Heads, Worm or Worms, of ſuch Still or Stills as before directed, or ſhall uſe or employ the Body or Bodies of ſuch Still or Stills in the diſtilling of Low Wines or Spirits before the ſame ſhall be again duly licenſed for that Purpoſe, every ſuch Diſtiller ſhall, for every ſuch Offence, forfeit and loſe the Sum of Two hundred Pounds.

Commiſſioners of Exciſe in *Scotland* may authorize, within a certain Period, Perſons in the Lowlands to diſtil Waſh, Low Wines, or Spirits, in Stills containing 40 Gallons.

XX. And be it further enacted, That it ſhall and may be lawful for the Commiſſioners of Exciſe in *Scotland*, and the Officer or Officers acting under them, or by their Authority, for the licenſing of Stills, to grant Licences to any Perſon or Perſons in the Lowlands of *Scotland*, between the ſaid Tenth Day of *October* One thouſand ſeven hundred and ninety-eight incluſive, and the ſaid Tenth Day of *April* One thouſand ſeven hundred and ninety-nine excluſive, to erect, keep, and work, One Still of a Content or Capacity in the Body thereof and excluſive of the Head, not leſs than Forty Gallons *Engliſh* Wine Meaſure, for diſtilling, making, or manufacturing Waſh, Low Wines, or Spirits.

But no Licence to be granted within that Time for a Waſh and a Low Wine Still together, unleſs the latter contain a Fourth of the former.

XXI. Provided always, That no Licence ſhall be granted to any Perſon or Perſons in the Lowlands of *Scotland*, between the Time aforeſaid, to erect, keep, and work, a Waſh Still and a Low Wine Still together, unleſs the Low Wine Still be of a Content or Capacity in the Body thereof, and excluſive of the Head, not leſs than One Fourth Part of the Content or Capacity of ſuch Waſh Still.

Where Spirits chargeable under this Act have been contracted for previous to the Duty, it may be charged to the Price.

XXII. And whereas Contracts may have been made for the Sale of *Britiſh* Spirits before the ſame ſhall have been charged or become chargeable with the Duty by this Act impoſed; be it therefore enacted, That in all Caſes where any Spirits, whereon the Duty by this Act impoſed ſhall be charged, ſhall have been, after the ſaid Thirteenth Day of *June* One thouſand ſeven hundred and ninety-eight, or ſhall be delivered in purſuance of ſuch Contracts or Sales, it ſhall be lawful for the Diſtillers, Rectifiers, Compounders, Dealers in or Retailers of ſuch Spirits, delivering the ſame, to charge ſo much Money as ſhall be equivalent to the Duty by this Act impoſed in reſpect thereof, in Addition to the Price of ſuch Spirits; and ſuch Diſtiller, Rectifier, Compounder, Dealer, or Retailer, ſhall be entitled by virtue of this Act to demand, and be paid the ſame accordingly.

Perſons obſtructing Officers to forfeit 200*l.*

XXIII. And be it further enacted, That if any Perſon or Perſons ſhall obſtruct or hinder any Officer or Officers of Exciſe in the Execution of any of the Powers or Authorities to him or them given or granted by this or any other Act or Acts of Parliament relating to Spirits, the Perſon or Perſons ſo offending therein, ſhall, for each and every ſuch Offence, ſeverally forfeit the Sum of Two hundred Pounds.

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

XXIV. And be it further enacted, That all the Monies ariſing by the Duties by this Act impoſed as aforeſaid, (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 Money ſo paid in as aforeſaid, ſhall be carried to and made Part of the Conſolidated Fund, and ſhall be managed and applied in the ſame Manner as the Duties granted by the ſaid Act paſſed in the laſt Seſſion of Parliament, are thereby directed to be managed and applied.

Recovery and Application of Penalties.

XXV. And be it further enacted, That all Fines, Penalties, and Forfeitures by this Act impoſed, ſhall be ſued for, recovered, levied, or mitigated, by ſuch Ways, Means, and Methods, as any Fine, Penalty, or Forfeiture, is or may be ſued for, recovered, levied, or mitigated, by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information

formation in the Court of Exchequer in *Scotland*, and that One Moiety of every ſuch Fine, Penalty, or Forfeiture, ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him, her, or them, who ſhall diſcover, inform, or ſue for the ſame.

XXVI. And be it further enacted, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauſes, Matters, and Things, which, in and by an Act made in the Twelfth Year of the Reign of King *Charles* the Second, intituled, *An Act for taking away the Court of Wards and Liveries, and Tenures* in Capite *and by Knight Service and Purveyance, and for ſettling a Revenue upon His Majeſty in lieu thereof*, or by any other Law now in force relating to His Majeſty's Revenue of Exciſe upon Beer, Ale, and other Liquors, are provided and eſtabliſhed for managing, raiſing, levying, collecting, mitigating, or recovering, adjudging, or aſcertaining, the Duties thereby granted, or any of them, ſhall be practiſed and put in Execution in and for the managing, raiſing, levying, collecting, mitigating, recovering, and paying the Duties hereby granted, as fully and effectually as if all and every the ſaid Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in this preſent Act. 12 *Car.* II, Cap. 24, *etc.* to extend to this Act.

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