

ANNO TRICESIMO NONO & QUADRAGESIMO

GEORGII III. REGIS.

***

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 Tenth Day of *November* One thouſand eight hundred, all and ſingular the ſaid Duties ſhall ceaſe and determine, and be no longer payable or paid; ſave and except the Duties of Six Pounds and Ten Shillings, impoſed by ſeveral Acts of the Thirty-third, Thirty-fifth, and Thirty-ſeventh Years of the Reign of His preſent Majeſty, on Stills uſed in diſtilling Spirits in the Highland Diſtrict of *Scotland*; and ſave and except in all Caſes relating to the recovering or paying of any Arrears of the ſaid Duties hereby repealed, which may at that Time remain unpaid, or to any Fine, Penalty, or Forfeiture relating thereto reſpectively, which ſhall have been incurred at any Time before or on the ſaid Tenth Day of *November* One thouſand eight hundred.

From *November* 10, 1800, the preſent Duties on Diſtilleries in *Scotland* to ceaſe, except certain Duties on Stills in the *Highland* Diſtrict,

and the Duties following to be paid for each Gallon of the Content of every Still uſed for the Purpoſes herein after mentioned, *viz.*

II. And be it further enacted, That, from and after the ſaid Tenth Day of *November* One thouſand eight hundred, in lieu and in ſtead of the ſaid Duties by this Act repealed, there ſhall be raiſed, levied, collected, and paid, unto His Majeſty, His Heirs and Succeſſors, the ſeveral Duties of Exciſe herein-after reſpectively mentioned; that is to ſay, for and upon each and every Gallon *Engliſh* Wine Meaſure, (and ſo in Proportion for any leſs Quantity or 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, and until the Top of the Head ſhall turn downwards, and form an Angle of Forty-five Degrees), which ſhall be uſed or employed for any or either of the Purpoſes herein-after mentioned; that is to ſay,

For making Spirits (except in the *Highland* Diſtrict) for Conſumption in *Scotland* from *Britiſh* Materials, 108 *l.* annually:

For the making or diſtilling of Low Wines or Spirits for Conſumption in *Scotland* 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 the Highland Diſtrict, as particularly ſpecified and deſcribed in an Act made in the Thirty-ſeventh Year of the Reign of His preſent Majeſty), the annual Sum of One hundred and eight Pounds:

For making ſuch Spirits from Melaſſes or Sugar in any Part of *Scotland* 670 *l.*, and from other Foreign Materials 760 *l.*;

For the making or diſtilling of Low Wines or Spirits for Conſumption in *Scotland* from Melaſſes or Sugar, or any Mixture therewith, in any Part or Place in *Scotland*, the annual Sum of Six hundred and ſeventy Pounds:

For the making or diſtilling of Low Wines or Spirits for Conſumption in *Scotland* from foreign refuſed Wines, or foreign Cyder, or Waſh prepared from foreign Materials, (except Melaſſes and Sugar), or any Mixture therewith, in any Part or Place in *Scotland*, the annual Sum of Seven hundred and ſixty Pounds: And,

and for rectifying any Kind of Spirits 108 *l.*

For the rectifying, compounding, or mixing in any Part or Place in *Scotland*, of any Kind of Spirits or Strong Waters for Conſumption in *Scotland*, the annual Sum of One hundred and eight Pounds:

For each Gallon of Spirits of a certain Strength (not

For and upon every Gallon, *Engliſh* Wine Meaſure, of Spirits of the Strength of One to Ten over Hydrometer Proof, (and ſo in Proportion for any higher or lower Degree of Strength), which ſhall be made or

diſtilled in any Part or Place in *Scotland* for Conſumption in *Scotland*, (not exceeding the Number of Gallons of Spirits herein-after limited, and reſtricted to be diſtilled annually by or from each Still), the Sum of Sixpence, to be paid by the Diſtiller of the ſaid Spirits, over and above the aforeſaid Duty on the Content of the Still, and the herein-after mentioned Duty on the Worts or Waſh from which ſuch Spirits may be or may have been made or diſtilled:

exceeding a limited Number) made for Conſumption in *Scotland*, 6*d.* above the Duty on the Still and on the Waſh.

For and upon every Gallon, *Engliſh* Wine Meaſure, of all Worts or Waſh which ſhall be brewed or made in any Part or Place in *Scotland*, (other than and except in the Highland Diſtrict aforeſaid), for extracting Spirits for Conſumption in *Scotland* from any Malt, Corn, Grain, Tilt, Cyder, or Perry, or other Worts, Waſh, or Liquor, made or brewed from any Sort of *Britiſh* Materials, or any Mixture therewith, the Sum of Two-pence and One Halfpenny, to be paid by the Brewer, Maker, or Diſtiller thereof:

For each Gallon of Waſh made for Conſumption in *Scotland* (except in the *Highland* Diſtrict) from *Britiſh* Materials, 2*d.* 2*q.*

For and upon every Gallon, *Engliſh* Wine Meaſure, of all Worts or Waſh which ſhall be brewed or made in any Part or Place in *Scotland* for extracting Spirits for Conſumption in *Scotland* from Melaſſes or Sugar, or any Mixture therewith, or from foreign refuſed Wines or foreign Cyder, or Waſh prepared from foreign Materials, or any Mixture therewith, the Sum of Two-pence and One Halfpenny, to be paid by the Brewer, Maker, or Diſtiller thereof:

For each Gallon made in any Part of *Scotland* for Conſumption in *Scotland* from Foreign Materials, 2*d.* 2*q.*

For and upon every Gallon, *Engliſh* Wine Meaſure, of Spirits of a Strength not exceeding that of One to Ten over Hydrometer Proof, and ſo in Proportion for any higher Degree of Strength, which ſhall be made or diſtilled in *England*, and imported or brought from thence into *Scotland*, there ſhall be paid by the Importer thereof, before the landing thereof, an Exciſe Duty of Three Shillings.

For each Gallon of Spirits made in *England* and imported into *Scotland* 3*s.*

III. And be it further enacted, That, from and after the ſaid Tenth Day of *November* One thouſand eight hundred, Spirits made or diſtilled in *England* for Exportation to *Scotland*, under, ſubject, and according to the ſeveral Rules, Regulations, and Reſtrictions provided by and contained in an Act made in the Twenty-eighth Year of the Reign of His preſent Majeſty, intituled, *An Act 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, ſhall not be charged or chargeable in *England*, with any Duty whatever, either upon the Content or Capacity of the Still or Stills which ſhall or may be uſed or employed in making the ſame, or upon the Worts or Waſh from which ſuch Spirits may or ſhall be made or diſtilled; any Thing in this Act, or in any other Act or Acts of Parliament to the contrary in anyways notwithſtanding.

From *November* 10, 1800, Spirits diſtilled in *England* for Exportation to *Scotland* according to 28 *Geo.* III, Cap. 46, not to be chargeable with any Duty in *England*.

IV. And

Duties to be raiſed as preſcribed by the Acts for the Regulation of Diſtilleries in *Scotland*, &c.

IV. And be it further enacted, That the ſeveral and reſpective Duties by this Act impoſed ſhall (except as is herein-after excepted, or otherwiſe directed or provided) 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 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 Rules and Directions, and by ſuch Methods, and in ſuch Manner and Form, (except as aforeſaid), as by ſeveral Acts, made in the Twenty-eighth, Thirty-third, Thirty-fifth, and Thirty-ſeventh 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 by 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, (except as aforeſaid), ſhall be practiſed and put in Execution, for the raiſing, receiving, levying, recovering, ſecuring, or paying the ſeveral and reſpective 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.

Duties to be carried to the Conſolidated Fund.

V. And be it further enacted, That all the Monies ariſing by the Duties by this Act impoſed, (the neceſſary Charges for 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 entered in the Books of the Auditor of the Exchequer as herein directed.

VI. And whereas the Monies ariſing from the reſpective Duties hereby repealed, were directed to be entered ſeparate and apart in the Books kept at the Office of the Auditor of the Receipt of His Majeſty's Exchequer for a limited Time; be it further enacted, That during the Period of Ten Years, to be computed from the paſſing of an Act paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, intituled, *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, there ſhall be ſeparately entered in the Books provided and kept in the ſaid Office of the Auditor of the ſaid Receipt for the Purpoſes aforeſaid, at the End of every Quarter of a Year, ending on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, yearly, the Proportions herein-after mentioned of the Duties hereby granted; that is to ſay, there ſhall be reſerved in the Conſolidated Fund for the Account exiſting prior to the paſſing of an Act paſſed in the Thirty-third Year of the Reign of His preſent Majeſty, out of the Duties hereby granted, One Sixth Part thereof; and that after reſerving ſuch Sixth Part as aforeſaid, One other Sixth Part of the ſaid Duties ſhall be entered in the ſeparate Account directed to be kept by ſeveral Acts paſſed in the ſaid Thirty-fifth Year of the Reign of His preſent Majeſty, and the Remainder of the ſaid Duties

ſhall be entered in the ſeparate Account, directed to be kept by ſeveral Acts paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, as the ſame ſhall ariſe at the End of each Quarter.

Management of the Duties.

VII. And be it further enacted, That the Duties by this Act impoſed ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being.

No Perſon to ſet up a Still in *Scotland*, without a Licence on Penalty of 500*l.* and Forfeiture of the Still, &c.

VIII. And be it further enacted, That no Perſon or Perſons whatever ſhall, by him, her, or themſelves, or by any other Perſon or Perſons whatever employed by him, her, or them, or for his, her, or their Uſe or Benefit, erect, ſet up, uſe, employ, or work, any Still or Stills for diſtilling, making, or manufacturing of Low Wines or Spirits from Malt, Corn, Sugar, or Melaſſes, or any of the Materials aforeſaid, or for the rectifying, compounding, or mixing of any Kind of Spirits or Strong Waters, in any Part of *Scotland*, without firſt taking out a Licence for that Purpoſe, in the Manner herein-after mentioned and directed, Ten Days at leaſt before he, ſhe, or they ſhall ſo erect, ſet up, uſe, employ, or work any ſuch Still or Stills, on Pain to forfeit Five hundred Pounds, together with all and every ſuch Still and Stills, with the Tubs and Utenſils thereto belonging, and all Worts, Waſh, Low Wines, and Spirits, and alſo all Materials for brewing or manufacturing Worts, Waſh, Low Wines, or Spirits, or for rectifying or compounding Spirits in the Poſſeſſion of ſuch Perſon or Perſons; and all and every ſuch Still and Stills, Tubs, Utenſils, Worts, Waſh, Low Wines, Spirits, and Materials, ſhall and may be ſeized by any Officer or Officers of Exciſe.

Manner of granting Licences.

IX. And be it further enacted, That every ſuch Licence ſhall be granted in the Manner following; that is to ſay, if ſuch Licence ſhall be applied for to authorize the Diſtiller or Diſtillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders of Spirits to whom the ſame ſhall be granted, to make, diſtil, rectify, or compound Spirits within the Limits of the Chief Office of Exciſe in *Edinburgh*, the ſame ſhall be granted under the Hands and Seals of Two or more of the Commiſſioners of Exciſe in *Scotland* for the Time being, or of ſuch Perſon or Perſons as they the ſaid Commiſſioners of Exciſe, or the major Part of them for the Time being, ſhall from Time to Time appoint for that Purpoſe; but if ſuch Licence ſhall be applied for to authorize the Diſtiller or Diſtillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders of Spirits, to whom the ſame ſhall be granted, to make, diſtil, rectify, or compound Spirits in any Part of *Scotland* not within the ſaid Limits, the ſame ſhall be granted under the Hands and Seals of the Collector and Superviſor of Exciſe of the Collection and Diſtrict within which the ſame ſhall authorize the Diſtiller or Diſtillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders of Spirits, to whom the ſame ſhall be granted, to make, diſtil, rectify, or compound Spirits; and ſuch Commiſſioners of Exciſe, or Two or more of them, and the Perſon or Perſons to be appointed by the ſaid Commiſſioners of Exciſe in *Scotland*, or the major Part of them, and alſo all ſuch Collectors and Superviſors, are hereby reſpectively authorized and required to grant (without Fee or Reward) Licences to the Diſtiller or Diſtillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders of Spirits,

applying for and duly qualified to receive the ſame, on his, her, or their finding the Security, and complying with the Conditions herein-after mentioned, and firſt paying into the Hands of the proper Officer of Exciſe ſuch Proportion of the yearly Rate or Duty hereby impoſed as herein-after is directed, according to the Content or Capacity of the Still or Stills ſo to be erected, ſet up, made uſe of, employed, or worked as aforeſaid.

No Licence to be granted till Security be given for Payment of the Duty.

X. And be it further enacted, That no ſuch Licence ſhall be granted to any Diſtiller or Diſtillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders of Spirits for Conſumption in *Scotland*, until he, ſhe, or they reſpectively ſhall have found Security by Bond to His Majeſty in the penal Sum of Five hundred Pounds, with at leaſt One ſufficient Surety, to the Satisfaction of the ſaid Commiſſioners, or the proper Collector of Exciſe, that he, ſhe, or they ſhall make due and regular Payment of the whole annual Duty by this Act impoſed on the Capacity or Content of his, her, or their Still or Stills ſo to be licenſed as aforeſaid, at the Time and Times, and in the Manner herein-after mentioned and directed, without any Allowance, Abatement, or Deduction on Account of any Loſs, Accident, or Interruption that may happen during the Currency or Period of ſuch Licence, except in or through the Deſtruction of the Diſtillery, and total Stoppage of the Work by Fire, or as is herein-after excepted and provided.

Continuance of Licences.

XI. And be it further enacted, That every Licence for the diſtilling, making, or manufacturing of Low Wines or Spirits from Malt, Corn, Grain, or *Britiſh* Materials in the Lowlands of *Scotland*, or from Melaſſes, Sugar, or other Foreign Materials, or for the rectifying, compounding, or mixing of any Kind of Spirits in any Part or Place in *Scotland*, which ſhall be granted or renewed upon or after the ſaid Tenth Day of *November* One thouſand eight hundred inclusive, ſhall be and continue in force from the ſaid Tenth Day of *November* inclusive to the Tenth Day of *November* One thouſand eight hundred and one excluſive, and for no longer or ſhorter Period; and every ſuch Licence to be afterwards granted or renewed ſhall be and continue in force for One Year from the Tenth Day of *November* yearly, and for no longer or ſhorter Period.

Manner of paying the Duty for Licences.

XII. And be it further enacted, That, upon or previous to the granting of any ſuch Licence for the diſtilling, making, or manufacturing of Low Wines or Spirits from Malt, Corn, Grain, or *Britiſh* Materials in the Lowlands of *Scotland*, or from Melaſſes, Sugar, or other Foreign Materials, or for the rectifying, compounding, or mixing of any Kind of Spirits in any Part or Place in *Scotland*, 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, One-twelfth Part of the annual Duty by this Act impoſed for or in reſpect of the Capacity or Content of his, her, or their Still or Stills ſpecified in ſuch Licence, for One Year, computed as aforeſaid; and ſhall afterwards, at or before the End of every Month, pay down in Ready Money in Advance as aforeſaid, another Twelfth Part of the ſaid yearly Duty payable for or in reſpect of ſuch Still or Stills, until the Whole thereof

ſhall

ſhall be fully paid, over and above the Sum paid in Advance at the Time of granting ſuch Licence.

Penalty of not paying the Licence Duty duly.

XIII. And be it further enacted, That if any Perſon or Perſons licenſed as aforeſaid ſhall neglect, delay, or refuſe to pay the Licence Duty impoſed by this Act for or in reſpect of the Capacity or Content of his, her, or their licenſed Still or Stills, or any Part thereof, in Advance, in the Manner, and at the Time or Times herein-before directed, every ſuch Perſon or Perſons ſhall, for every ſuch Offence, forfeit and loſe his, her, or their Still or Stills, and alſo the Sum of Five hundred Pounds; which Still or Stills ſhall and may be ſeized by any Officer or Officers of Exciſe.

Penalty for erecting any other Still than ſpecified in the Licence.

XIV. And be it further enacted, That if any Perſon or Perſons in any Part or Place in *Scotland* ſhall erect, work, or make uſe of any other Still or Stills except ſuch as ſhall be ſpecified in his, her, or their Licence or Licences, whether of the ſame or of a different Deſcription, Capacity, or Content, either in the Body, or in the Head, or any other Part thereof, than ſhall have been ſo ſpecified, ſuch Still or Stills ſhall be forfeited and loſt, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and every ſuch Perſon or Perſons ſhall alſo forfeit and loſe for every ſuch Offence the Sum of Five hundred Pounds.

Licences may be granted for erecting Stills within the Highland Diſtrict, upon Payment of the Old Duty.

XV. 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 for diſtilling from Barley, Beer, or Big, in the Highlands of *Scotland*, within the reſpective Counties, Parts of Counties, and Limits particularly ſpecified and deſcribed, in the before-mentioned Acts of the Thirty-ſeventh and Thirty-ninth Years of the Reign of His preſent Majeſty, as the Highland Diſtrict, and as contradiſtinguiſhed from the intermediate Diſtrict herein-after mentioned, and from the Lowlands of *Scotland*, for One Year, from the ſaid Tenth Day of *November* One thouſand eight hundred inclusive, to the Tenth Day of *November* One thouſand eight hundred and one excluſive, and ſo from Year to Year thereafter, upon Payment of the ſame, and no higher yearly Rate of Duty for or in reſpect of the Capacity or Content of the Stills ſpecified in ſuch Licences, to which Diſtillers in the ſaid Highland Diſtrict were ſubject and liable under the Acts of the Thirty-third, Thirty-fifth, and Thirty-ſeventh Years of the Reign of His preſent Majeſty, and alſo ſubject to and upon the ſame Terms, Conditions, Regulations, Reſtrictions, Proviſions, Penalties, and Forfeitures, as were contained in the ſaid Act of the Thirty-ſeventh Year of the Reign of His preſent Majeſty, and in the before-mentioned Acts of the Thirty-eighth and Thirty-ninth Years of the Reign of His preſent Majeſty, or any of them, ſave and except as is herein-after excepted or altered.

37 *Geo.* III, Cap. 102. recited.

XVI. And whereas by the ſaid Act of the Thirty-ſeventh Year of the Reign of His preſent Majeſty, intituled, *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, it was enacted,

That all Stills to be licenſed to be ſet up in any other Part of the Highlands of *Scotland*, as deſcribed in an Act of the Thirty-third Year of the Reign of His preſent Majeſty, (except the Counties, Parts of Counties, and Places in the ſaid Act of the Thirty-ſeventh Year of His preſent Majeſty particularly ſpecified and deſcribed), ſhould be licenſed for the Term therein mentioned, on Payment of the Compoſition or Licence Duty, at and after the Rate of Six Pounds and Ten Shillings, in addition to the Duties already impoſed thereon by any Act or Acts in force before the paſſing of the ſaid Act; and certain other Proviſions and Regulations were therein, and in the aforeſaid Act of the Thirty-ninth Year of the Reign of His preſent Majeſty, made in relation to Stills and Diſtillers within the Line or Boundary betwixt the Lowland or Southern and the Highland or Northern Diſtricts of *Scotland*, and commonly called or known by the Name of the *Intermediate Diſtrict:* And whereas it is now expedient and neceſſary to diſcontinue and aboliſh the Diſtinction thereby introduced and eſtabliſhed: Be it therefore enacted, That, from and after the ſaid Tenth Day of *November* One thouſand eight hundred, the Duties by the ſaid Acts impoſed or continued on Stills to be licenſed and ſet up or uſed within the aforeſaid Intermediate Diſtrict, and all the Regulations, Proviſions, Clauſes, Matters, and Things ſpecially regarding the ſaid Diſtrict, ſhall be, and they are hereby repealed, from and after the ſaid Tenth Day of *November* One thouſand eight hundred; and that, from and after the ſaid Day, all and every Perſon and Perſons who, within the ſaid Intermediate Diſtrict, ſhall brew or make Worts or Waſh for Diſtillation, or who ſhall diſtil Low Wines or Spirits, or who ſhall uſe or employ any Still or Stills for diſtilling Waſh, Low Wines, or Spirits, or for rectifying, compounding, or mixing Spirits within the ſaid Diſtrict, ſhall be ſubject and liable to the ſame Duties, Regulations, Proviſions, Conditions, Reſtrictions, Penalties, and Forfeitures, as is or are impoſed or provided by this Act, or by any former Act or Acts of Parliament, in the caſe of Diſtillers of Stills in the Lowlands of *Scotland* not by this Act repealed; any Law, Cuſtom, or Uſage, to the contrary in anyways notwithſtanding.

From *November* 10, 1800, the Duties on Stills impoſed by recited Act on Stills within the intermediate Diſtrict repealed, and the Stills therein ſubject to the ſame Duties as thoſe in the Lowlands.

Licence Duty to be held the Duty for certain Quantities of Spirits.

XVII. And be it further enacted, That when the Licence Duty, at and after the yearly Rate of One hundred and eight Pounds, ſhall be paid for or upon each Gallon of the cubical Content or Capacity of a Still in the Lowlands of *Scotland*, ſuch Duty ſhall be held to be the Licence Duty on the Spirits manufactured in ſuch Still for and during One Year, from and after the Day on which ſuch Licence ſhall commence and take Effect, at the Rate of Two thouſand and twenty-five Gallons, and no more, *Engliſh* Wine Meaſure, of Spirits of the Strength of One to Ten over Hydrometer Proof for each Gallon Content of ſuch Still; that when the Licence Duty, at and after the yearly Rate of Six hundred and ſeventy Pounds, ſhall be paid for or upon each Gallon of the cubical Content or Capacity of a Still in any Part or Place of *Scotland*, ſuch Duty ſhall be held to be the Licence Duty on the Spirits manufactured in ſuch Still for and during One Year, from and after the Day on which ſuch Licence ſhall commence and take Effect, at the Rate of Four thouſand and fifty Gallons, and no more, *Engliſh* Wine Meaſure, of Spirits of the Strength of One to Ten over Hydrometer Proof, for each Gallon Content of ſuch Still; that when the Licence Duty, at and after the yearly Rate of Seven hundred and ſixty Pounds, ſhall be paid for or upon each Gallon of the

cubical Content or Capacity of a Still in any Part or Place in *Scotland*, ſuch Duty ſhall be held to be the Licence Duty on the Spirits manufactured in ſuch Still for and during One Year, from and after the Day on which ſuch Licence ſhall commence and take Effect, at the Rate of Three thouſand ſix hundred and forty-five Gallons, and no more, *Engliſh* Wine Meaſure, of Spirits of the Strength of One to Ten over Hydrometer Proof, for each Gallon Content of ſuch Still; and that when the Licence Duty, at and after the yearly Rate of Six Pounds and Ten Shillings, ſhall be paid for and upon each Gallon of the cubical Content or Capacity of a Still in the Highland Diſtrict, ſuch Duty ſhall be held to be the Licence Duty on the Spirits manufactured in ſuch Still, for and during One Year from and after the Day on which ſuch Licence ſhall commence and take Effect, at the Rate of Fifty-two Gallons, and no more, *Engliſh* Wine Meaſure, of Spirits of the Strength of One to Ten over Hydrometer Proof for each Gallon Content of ſuch Still; and when any ſuch Licence Duties ſhall be reſpectively paid for any ſhorter Period of Time than One Year, (not being leſs than One Calendar Month), the like Proportions ſhall be obſerved reſpectively, as to the Quantity of Spirits for which ſuch Licence Duty ſhall be held to have been paid, according to the full Content or Capacity of each and every ſuch Still; and that for and upon all Spirits which ſhall be manufactured from any ſuch licenſed Stills reſpectively, during One Year as aforeſaid, over and above the reſpective Quantities aforeſaid, for each Gallon Content of each ſuch Still, and in and according to the ſame Proportions for and during any ſhorter Period, (not being leſs than One Month as aforeſaid); there ſhall be paid on Demand, by every ſuch Diſtiller, the Sum of Three Shillings for every Gallon of ſuch ſurplus Spirits of the Strength aforeſaid, which ſhall be diſtilled from Malt, Corn, or *Britiſh* Materials; of Four Shillings and Nine-pence, for every Gallon of ſuch ſurplus Spirits of the Strength aforeſaid, which ſhall be diſtilled from Melaſſes or Sugar; and of Five Shillings and Nine-pence, for every Gallon of ſuch ſurplus Spirits of the Strength aforeſaid, which ſhall be diſtilled from other foreign Materials, over and above the ſaid reſpective Licence Duties, and all other Duties whatſoever.

A Duty to be paid for every Gallon diſtilled above the limited Quantities.

XVIII. And be it further enacted, That the Officers of Exciſe ſhall once in every Calendar Month at the leaſt, and oftener when it ſhall appear neceſſary, or when directed by any principal or general Officer of Exciſe, or by the Surveyor or Superviſor of the Diſtrict, take an Account of the Stock of Spirits in the Poſſeſſion of all Diſtillers for Conſumption in *Scotland*; and if on taking ſuch Account the Quantity of Spirits found in any ſuch Stock, added to the Quantity for which Permits ſhall have been granted, ſhall be found to exceed the Quantity of Spirits which ought only to have been made and diſtilled by ſuch Diſtiller from any licenſed Still according to its Size during the ſaid Period, and according to the Proportions herein-before reſpectively eſtabliſhed and allowed, ſuch Exceſs ſhall be immediately charged at and after the aforeſaid Rate of Three Shillings, Four Shillings and Nine-pence, or Five Shillings and Nine-pence reſpectively, as the Caſe may require, for every Gallon of ſuch ſurplus Spirits of the Strength of One to Ten over Hydrometer Proof; and ſuch Duty ſhall be paid on Demand by the Diſtiller, over and above all other Duties, on Pain of forfeiting for every Refuſal or Neglect to make

Officers of Exciſe to take an Account of Stock of Diſtillers for Conſumption in *Scotland*, and charge for the Exceſs.

ſuch Payment, the Sum of Ten Shillings for each and every Gallon of ſuch ſurplus Spirits.

If the Quantity of Spirits for which the Duty of 6*d.* *per* Gallon ſhall be charged, ſhall fall ſhort of what it ought to be, the Deficiency ſhall be charged with the Duty.

XIX. And be it further enacted, That if the Quantity of Spirits computed at the Strength of One to Ten over Hydrometer Proof, which ſhall be produced to the proper Officer or Officers of Exciſe, by any Diſtiller or Diſtillers of Spirits, and actually charged with the Duty of Sixpence for every Gallon thereof, ſhall at the End of the Year for which any ſuch Licence as aforeſaid ſhall have been granted, or ſooner Termination of ſuch Licence, be found to fall ſhort of the Quantity of Spirits which ought to have been produced and charged with the ſaid Duty according to the Proportions herein-before mentioned, then and in every ſuch Caſe ſuch Deficiency ſhall be immediately charged at and after the Rate of Sixpence for every Gallon of Spirits ſo deficient as aforeſaid, to be paid by the Diſtiller for or in reſpect of ſuch deficient Quantity of Spirits, on Pain of forfeiting the Sum of Ten Shillings for each and every Gallon ſo deficient, in Default of making ſuch Payment as aforeſaid.

Licences may be given up to be vacated under certain Conditions.

XX. And be it further enacted, That, from and after the ſaid Tenth Day of *November* One thouſand eight hundred, 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 from Malt, Corn, Grain, or *Britiſh* Materials in the Lowlands of *Scotland*, or from Melaſſes, Sugar, or other foreign Materials, or for the rectifying, compounding, or mixing of any Kind of Spirits in any Part or Place in *Scotland*, or for any Perſon or Perſons licenſed by the ſaid Commiſſioners of Exciſe to erect, keep, and work Stills for diſtilling from Barley, Beer, or Big in the Highlands of *Scotland*, to deliver up his, her, or their Licence or Licences to the ſaid Commiſſioners, or to the proper Superviſor or Surveyor of the Diſtrict, or Officer of the Diviſion, to be vacated upon the Condition herein-after expreſſed, and at the Time 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, Surveyor, or Officer, Fifteen Days 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, Surveyor, or Officer ſhall, and they are hereby reſpectively authorized to vacate the ſaid Licence or Licences, but not ſooner than at and from the End of any One Calendar Month for which Time 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 Licence or 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 have ceaſed to work ſuch Still or Stills from and after the Time ſpecified in ſuch Notice; but the Stock of Spirits then remaining on Hand of ſuch Diſtiller or Diſtillers ſhall be taken by the proper Officer of Exciſe; and if on balancing the Account thereof as aforeſaid, any Exceſs ſhall be found above the Proportions herein-before mentioned

mentioned, or any Deficiency therefrom ſhall be diſcovered, the ſame ſhall be immediately chargeable and charged with at and after the Rate reſpectively herein-before mentioned, on the Event of a Surplus or Deficiency, as the Caſe may require, and the ſame ſhall be forthwith paid by ſuch Diſtiller or Diſtillers under the Penalty aforeſaid.

No Alteration to be made in any licenſed Still without previous Notice, on Penalty of 500*l.*

XXI. Provided always, and be it further enacted, That after any licenſed Still has been gauged and meaſured, and its Capacity or Content aſcertained by the proper Officer of Exciſe, no Alteration or Addition ſhall be made thereon or thereto, either in the Body or in the Head, or any Part thereof, for and during One Calendar Month at the leaſt, nor even then or afterwards, but at the Beginning of each Month, nor without previous Notice in Writing, ſigned by the Diſtiller, being given to ſuch Officer at leaſt Three Days before ſuch Alteration or Addition is attempted to be made, on Pain of forfeiting the Sum of Five hundred Pounds.

Officers of Exciſe may enter into till Houſes, & by Night or Day to examine.

XXII. And be it further enacted, That the Officers of Exciſe, and each and every of them, ſhall be and they are hereby authorized and empowered, and have Right, by Night or by Day, to enter into, and continue in every Still Houſe or other Place made uſe of by any Diſtiller, or Maker, or Rectifier, or Compounder of Spirits for Home Conſumption in any Part of *Scotland*, for making, keeping, brewing, or diſtilling Worts, Waſh, Low Wines, or Spirits, or for rectifying or compounding Spirits, and alſo to examine every Still, and the Materials therein, if not at Work; and if at Work, to ſtay and continue in ſuch Still Houſe or Place, until ſuch Still ſhall be wrought off, and then to examine the ſame, and what Materials were wrought therein, and alſo to re-gauge or re-meaſure any Still or Stills, or the Head or Heads, or any Part thereof, ſo as to diſcover whether any Alteration or Addition has been made thereon or thereto, without ſuch Notice as aforeſaid; and in caſe any ſuch Diſtiller, Rectifier, or Compounder, ſhall refuſe to permit ſuch Officer of Exciſe to enter into or to continue in his or her Still Houſe or other Place aforeſaid, or to make ſuch Examination as aforeſaid, or to re-gauge or re-meaſure any Still or Stills for the Purpoſe aforeſaid, or ſhall obſtruct or hinder ſuch Officer in the due Execution of any Part of his Duty, in every ſuch Caſe ſuch Diſtiller, Rectifier, or Compounder, ſhall for every ſuch Offence forfeit and loſe the Sum of Two hundred Pounds.

Penalty of 200*l.* for Refuſal to permit them to enter, &c.

From *November* 10, 1800, Diſtillers in the Lowlands to make previous Entry of all Places, &c. uſed for diſtilling, on Penalty of 500*l.*

XXIII. And be it further enacted, That, from and after the ſaid Tenth Day of *November* One thouſand eight hundred, every Diſtiller of Spirits in the Lowlands of *Scotland* for Home Conſumption ſhall, Five Days at the leaſt before he or ſhe ſhall begin to brew any Corn or Grain, or to prepare or mix any other Materials for the making of Worts or Waſh to be diſtilled into Low Wines or Spirits, make a true and particular Entry in Writing, at the next Office of Exciſe within the Limits whereof his or her Still Houſe is or ſhall be ſituated, of all Places, Coppers, Tuns, Backs, Coolers, Stills, Caſks, Veſſels, and other Utenſils, which he or ſhe ſhall make uſe of for the brewing, mixing, fermenting, working, diſtilling, holding, laying, or keeping any Malt, Corn, Grain, Cyder, Perry, Sugar, Melaſſes, or other Materials or Ingredients for brewing or making Worts,

Waſh, Low Wines, or Spirits; and in ſuch Entry ſhall ſpecify the particular Uſe and Purpoſe to and for which each ſuch Place, Veſſel, or Utenſil is intended to be applied and appropriated; and if any ſuch Diſtiller ſhall neglect to make ſuch Entry, ſpecifying as aforeſaid, he or ſhe ſhall for every ſuch Offence forfeit and loſe the Sum of Two hundred Pounds.

No Diſtiller to withdraw his Entry whilſt any Materials for Diſtillation are remaining in any entered Place or Utenſils, but the Exciſe Officer ſhall continue his Survey till the Materials are worked off or removed.

XXIV. And be it further enacted, That no ſuch Diſtiller who ſhall have made ſuch Entry as aforeſaid, ſhall be permitted to withdraw his or her Entry whilſt any Worts, Waſh, Low Wines, or other Materials preparing or fit for Diſtillation, are remaining in any of the Places, or in any of the Utenſils ſo by him or her reſpectively entered as aforeſaid; but in every ſuch Caſe the Officers of Exciſe under whoſe Survey ſuch Diſtiller ſhall then be, ſhall continue to ſurvey the Places and Utenſils mentioned in each ſuch Entry until all the Worts, Waſh, Low Wines, and other Materials ſhall be worked off, and the Duties charged on the ſaid Worts or Waſh, and on the Spirits the Produce thereof, or until the ſame ſhall be removed from and out of the ſaid entered Places, and then, and not till then, ſhall any ſuch Entry made as aforeſaid, be withdrawn.

Diſtillers ſhall ſhew to the Exciſe Officer all Stills, &c. which he ſhall mark.

Stills, &c. not marked to be deemed unentered.

Penalty of 50*l.* for defacing Marks.

XXV. And be it further enacted, That every ſuch Diſtiller ſhall be, and he or ſhe is hereby required to ſhew to the Officer of Exciſe who ſurveys his or her Diſtillery, every Still, Copper, Tun, Waſh Back, Cooler, Caſk, or other Veſſel or Utenſil ſo entered as aforeſaid; and he the ſaid Officer is hereby required to mark the ſame with a particular, diſtinct, and durable Mark; and every Still, Copper, Tun, Waſh Back, Cooler, Caſk, or other Veſſel or Utenſil which ſhall at any Time or Times be uſed by any ſuch Diſtiller without being ſo ſhewn or marked, ſhall be deemed a Veſſel or Utenſil of which no Entry has been made; and if any Perſon or Perſons whatſoever ſhall at any Time or Times after ſuch Still, Copper, Tun, Waſh Back, Cooler, Caſk, or other Veſſel or Utenſil, ſhall have been ſo marked by ſuch Officer as aforeſaid, rub out or deface any ſuch Mark ſo fixed upon any ſuch Still, Copper, Tun, Waſh Back, Cooler, Caſk, or other Veſſel or Utenſil, by ſuch Officer as aforeſaid, he, ſhe, or they ſo offending ſhall for every ſuch Offence forfeit and loſe the Sum of Fifty Pounds.

From *November* 10, 1800, Diſtillers in the Lowlands to give 12 Hours previous Notice of their Intention to mix Materials, &c. on Penalty of 50*l.*

XXVI. And be it further enacted, That every ſuch Diſtiller of Spirits in the Lowlands of *Scotland*, from and after the ſaid Tenth Day of *November* One thouſand eight hundred, ſhall, Twelve Hours before he or ſhe ſhall begin to mix, maſh, or brew any Malt or Grain, Melaſſes or Sugar, or other Materials, to be fermented or made into Worts or Waſh, or to prepare Worts or Waſh for Diſtillation, give to the proper Officer of Exciſe under whoſe Survey he or ſhe ſhall then be, a Notice in Writing, ſpecifying therein the particular Time and Hour when he or ſhe intends ſo to begin to prepare, mix, or maſh, and the true Quantity or Weight of Malt, and of unmalted Grain, and of Melaſſes, Sugar, or Foreign Materials, intended to be prepared, mixed, or maſhed, as the Caſe may require; on Pain of forfeiting for every Neglect of giving ſuch Notice, and ſpecifying as aforeſaid, the Sum of Fifty Pounds.

XXVII. And be it further enacted, That every Wash Back which, from and after the said Tenth Day of *November* One thousand eight hundred shall be used or kept by any Distiller of Spirits in the Lowlands of *Scotland* for Home Consumption, shall have a Hole or Dipping Place in the Top, and also a Brass Cock in the Middle thereof, and every such Wash Back shall be so placed and constructed as that the Officer of Excise may be conveniently enabled to take his Dip or Gauge at such Hole or Dipping Place at the Top thereof, and to draw off a Sample of the Wash therein; and if any such Distiller shall keep or use, any Wash Back, without such Hole or Dipping Place at the Top, or such Cock in the Middle thereof, or shall have, keep, or use, any Wash Back so placed or constructed as that the Officer of Excise cannot conveniently be enabled to take his Dip or Gauge, or to take such Sample as aforesaid, he or she shall for every such Offence forfeit and lose the Sum of Fifty Pounds.

From *November* 10, 1800, every Wash Back for distilling in the Lowlands for Home Consumption to have a Hole in the Top and a Brass Cock in the Middle, and be so placed that the Officer may conveniently take his Dip and draw off a Sample on Penalty of 50*l.*

XXVIII. And be it further enacted, That no such Distiller shall have or keep any private Pipe, Stop Cock, or other private Conveyance by which any Worts, Wash, or other Liquors fit for Distillation may be conveyed from One Back or other Vessel to another, or from any such Back or other Vessel to his or her Still or Stills, or into any other Place; nor shall have or keep any Hole other than as aforesaid, in any such Back or Wash Back, by which any Worts, Wash, or any other Liquor fit for Distillation may be conveyed into or out of such Back or Wash Back, or any of them; on Pain to forfeit for every such Pipe, Stop Cock, Conveyance, and Hole, the Sum of Two hundred Pounds.

No such Distiller shall keep any private Pipe by which Liquors fit for Distillation may be conveyed from one Vessel to another on Penalty of 200*l.*

XXIX. And for the better Discovery of all private Pipes, Stop Cocks, and other private Conveyances or Utensils; be it further enacted, That it shall and may be lawful to and for the Officers of Excise or any of them, in the Day Time, and in the Presence of a Constable or other lawful Officer of the Peace, (who is hereby required to be aiding and assisting therein), on Request first made, and Cause declared, to break up the Ground in any distilling House, or the Ground near adjoining, or any Wall, Partition, or other Place, to search for any such Pipe, Stop Cock, or any other private Conveyance or Utensil; and upon finding such Pipe or other Conveyance, to break up the Ground, House, Wall, or other Partition or Place through or into which any such Pipe or other Conveyance shall lead; and to break up or cut any such Pipe or other Conveyance, and to turn any Cock or Cocks, to try and examine whether such Pipe or other Conveyance may or can convey any Worts, Wash, or other Liquors fit for Distillation out of one Back or Vessel, into another, or from any such Back or Vessel into any Still or Stills, or into any other Place.

Officers of Excise in the Day Time and Presence of a Peace Officer may break up Ground to search for any private Pipe, *etc.*

XXX. And be it further enacted, That no such Distiller shall erect, set up, have, or keep any Trunk, or any other close Vessel or Utensil, for receiving, keeping, or making Worts, Wash, or other Materials preparing or fit for Distillation, on Pain to forfeit for every such Trunk, or other close Vessel or Utensil, so erected, set up, had, or kept, the Sum of Two hundred Pounds.

No such Distiller shall keep any Trunk, *etc.* for receiving Materials for Distillation on Forfeiture of the same and 200*l.*

No Wort for distilling for Home Consumption in the Lowlands to be put into the Still or removed from where fermented till the Duty be charged, on Penalty of 100*l.*

XXXI. And be it further enacted, That, from and after the said Tenth Day of *November* One thousand eight hundred, no Worts, Wash, or Tilts, or other Liquor or Preparation for the distilling of Spirits for Home Consumption in the Lowlands of *Scotland*, shall be put into the Still, or otherwise removed from the Back or Vessel wherein the same was or were fermented, until the same shall have been gauged, and the Duty charged thereon by the proper Officer of Excise; and if any Distiller shall, contrary to the Directions of this Act, put into any Still, or otherwise remove or cause to be removed, any such Worts, Wash, Tilts, or other Liquor or Preparation, from the Back or Vessel wherein the same was or were fermenting or fermented, before the same shall have been gauged, and the Duty charged thereon, such Distiller shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Worts fraudulently removed or concealed, to be forfeited, and the Party to forfeit 100*l.*

XXXII. And be it further enacted, That, from and after the said Tenth Day of *November* One thousand eight hundred, no Worts, Wash, Tilts, or Low Wines, in the Possession of any Distiller of Spirits in any Part or Place in *Scotland*, shall be removed or taken away from his or her entered and licensed Distillery, nor shall any Worts, Wash, or Tilts be deposited, hid, or concealed in any Place whatsoever, with Intent to defraud the Duty; and when and so often as any Worts, Wash, Tilts, or Low Wines shall be removed or taken away, or any Worts, Wash, or Tilts shall be deposited, hid, or concealed, contrary to the true Intent and Meaning of this Act, such Worts, Wash, Tilts, and Low Wines respectively, shall be forfeited and lost, and shall and may be seized by any Officer of Excise; and over and beside such Forfeiture, such Distiller so removing or taking away any Worts, Wash, Tilts, or Low Wines, or so depositing, hiding, or concealing any Worts, Wash, or Low Wines, or causing the same so to be removed, taken away, or deposited, hid, or concealed, and the Person or Persons employed so to remove or take away, or so to deposit, hide, or conceal the same, or who shall receive the same, shall severally forfeit and lose the Sum of One hundred Pounds.

Officers may take Samples of Wort on paying for the same,

XXXIII. And be it further enacted, That the Officers of Excise shall, and they are hereby empowered, as often as to them or any of them shall seem expedient, to take a Sample or Samples, of all Worts, Wash, or other Liquors in the Possession of any Distiller or Distillers, either in the Coolers, Wash Backs, or other Vessels or Utensils whatsoever, or before the same shall be conveyed into the Wash Still or Stills, not exceeding at any one Time One Gallon of such Worts, Wash, or other Liquors from each such Cooler, Wash Back, or other Vessel or Utensil, on paying for the same, if demanded, after the Rate of Two Shillings by the Gallon of such Worts, Wash, or other Liquors.

and of Spirits in Stock.

XXXIV. And be it further enacted, That it shall and may be lawful for any Officer or Officers of Excise to take a Sample or Samples of Low Wines or Spirits in the Stock or Possession of any Distiller or Distillers, not exceeding Half a Pint out of each Cask or Vessel, paying for such Sample, if demanded, at and after the Rate of Six Shillings by the Gallon.

XXXV. And

XXXV. And be it further enacted, That every Diſtiller in the Low-land of *Scotland* ſhall, for every One hundred Gallons of Waſh prepared from Malt, Corn, Grain, or any Sort of *Britiſh* Materials, or any Mixture therewith, for extracting Spirits for Conſumption in *Scotland*, found in his or her Cuſtody, produce to the proper Officer of Exciſe, at leaſt Eleven Gallons *Engliſh* Wine Meaſure, of Spirits of the Strength of One to Ten over Hydrometer Proof; that every Diſtiller in any Part or Place in *Scotland* ſhall, for every One hundred Gallons of Waſh prepared from Melaſſes or Sugar, or any Mixture therewith, for extracting Spirits for Conſumption in *Scotland*, found in his or her Cuſtody, produce to the ſaid Officer at leaſt Twenty-two Gallons *Engliſh* Wine Meaſure, of ſuch Spirits of the Strength aforeſaid; that every Diſtiller in any Part or Place in *Scotland* ſhall, for every One hundred Gallons of Waſh prepared from any other foreign Materials, or any Mixture therewith, for extracting Spirits for Conſumption in *Scotland*, found in his or her Cuſtody, produce to the ſaid Officer at leaſt Twenty Gallons, *Engliſh* Wine Meaſure, of Spirits of the Strength aforeſaid; and that every Diſtiller in the Highland Diſtrict of *Scotland* ſhall, for every One hundred Gallons of Waſh prepared from Barley, Bear, or Bigg of the Growth of the ſaid Highlands, or any Mixture therewith, found in his or her Cuſtody, produce to the ſaid Officer at leaſt Six Gallons *Engliſh* Wine Meaſure of Spirits of the Strength aforeſaid; and that in every Caſe where the Spirits extracted by any ſuch Diſtiller reſpectively, and produced to the proper Officer of Exciſe, and actually charged with the Duty by this Act impoſed of Sixpence for every Gallon, ſhall fall ſhort of the reſpective Proportions hereinbefore mentioned, every ſuch Diſtiller ſhall, and he or ſhe is hereby made chargeable with and ſhall pay at and after the Rate of One Shilling and Sixpence for every Gallon of Spirits in which the Deficiency ſhall be diſcovered, ſhall have been made or diſtilled from Malt, Corn, or *Britiſh* Materials; of Three Shillings and Nine-pence, if the Spirits in which the Deficiency ſhall be diſcovered ſhall have been made or diſtilled from Melaſſes or Sugar; and of Four Shillings and Eight-pence, if the Spirits in which the Deficiency ſhall be diſcovered, ſhall have been made or diſtilled from other foreign Materials; and if Default ſhall be made in ſuch Payment, the Diſtiller making ſuch Default ſhall forfeit Ten Shillings for every Gallon of ſuch Spirits ſo deficient.

Diſtillers to produce to the Officer certain Quantities of Spirits for certain Quantities of Waſh, or be chargeable for the Deficiencies at certain Rates.

XXXVI. And be it further enacted, That, from and after the ſaid Tenth Day of *November* One thouſand eight hundred, all and every Perſon whatſoever, who ſhall make or diſtil Low Wines or Spirits in the Lowlands of *Scotland* for Home Conſumption, ſhall be, and he or ſhe is hereby required to make monthly and every Month, upon Oath before the proper Superviſor or Surveyor of the Diſtrict in which his or her Diſtillery is carried on, (and which Oath ſuch Superviſor or Surveyor is hereby authorized and empowered from Time to Time to adminiſter), a true and particular Entry or Return in Writing, of the Quantity of Worts, Waſh, or other Materials which he or ſhe ſhall have diſtilled or made into Spirits, and of the Quantity of Spirits which he or ſhe ſhall have made or diſtilled, within ſuch Month reſpectively; and alſo of the true and exact Number of Times which he or ſhe ſhall have actually charged and worked his or her Still or Stills in each Day of Twenty-four Hours, within ſuch Month reſpectively, on Pain to forfeit for every Neglect

Diſtillers in the Lowlands for Home Conſumption to make monthly upon Oath a Return of the Quantity of Worts they ſhall have diſtilled, *etc.* on Penalty of 200*l.*

Neglect or Refusal to make monthly and every Month such true Entry or Return upon Oath, specifying the several Particulars aforesaid, the Sum of Two hundred Pounds.

Officers to make a monthly Return to the Commissioners of the Worts and Spirits taken an Account of, which shall be a Charge upon the Distiller.

XXXVII. And be it further enacted, That the Officers of Excise shall monthly and every Month make a Return to the Commissioners of Excise or such Person as they shall appoint, of all the Worts or Wash, and of all the distilled Spirits taken account of by them, and charged with Duty; which Return shall be a Charge upon the Brewer, Maker, or Distiller thereof respectively.

If Duty be not paid within a Week after Entry, double the Amount to be paid.

XXXVIII. And be it further enacted, That every such Brewer, Maker, or Distiller, who shall not pay and clear off the Duty by this Act imposed upon such Worts or Wash, and upon distilled Spirits, or either of them respectively, within One Week after he or she shall have made or ought to have made his or her Entry thereof as aforesaid, he or she shall forfeit and lose double the Amount of the said Duty not so paid.

So much of 38 *Geo.* III, Cap. 92, and 39 *Geo.* III, Cap. 78, as is not hereby altered, shall be continued in Force from *November* 10, 1800.

XXXIX. And be it further enacted, That so much and such Parts of Two Acts of Parliament, made in the Thirty-eighth and Thirty-ninth Years of the Reign of His present Majesty, and which were to continue in Force until the Tenth Day of *November* One thousand eight hundred, as are not herein-before expressly altered, repealed, or changed, or are not repugnant thereto, shall be, and they are hereby, from and after the said Tenth Day of *November* One thousand eight hundred, continued in full Force and Effect.

From *November* 10, 1800, to *July* 1, 1801, a Duty at the Rate of 31*l.* to be paid for each Gallon of the Content of Stills used in *Scotland*, for distilling Spirits for Home Consumption from Melasses or Sugar.

XL. And whereas it is expedient to allow for a limited Time the Distillation of Spirits from Melasses or Sugar at a reduced Rate of Duty, be it therefore enacted, That, from and after the said Tenth Day of *November* One thousand eight hundred, until the First Day of *July* One thousand eight hundred and one, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, for and upon each and every Gallon *English* Wine Measure, (and so in Proportion for any less Quantity or 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, and until the Top of the Head shall turn downwards and form an Angle of Forty-five Degrees) which shall be used or employed for the making or distilling of Low Wines or Spirits for Consumption in *Scotland* from Melasses or Sugar, or any Mixture therewith, in any Part or Place in *Scotland*, a Sum at and after the yearly Rate of Three hundred and Sixteen Pounds; any Thing in this Act or in any other Act or Acts of Parliament to the contrary in anyways notwithstanding.

Such Duty to be held to be the Duty for a certain Quantity of Spirits, and 3*s. per* Gallon to be paid for the Excess.

XLI. And be it further enacted, That, from and after the said Tenth Day of *November* One thousand eight hundred, until the said First Day of *July* One thousand eight hundred and one, when the before mentioned Licence Duty, at and after the yearly Rate of Three hundred and sixteen Pounds shall be paid for or upon each Gallon of the Content or

Capacity of a Still in any Part or Place in *Scotland* ſuch Duty ſhall be held to be the Licence Duty on the Spirits manufactured in ſuch Still for and during One Year, from and after the Day on which ſuch Licence ſhall commence and take Effect at the Rate of Four thouſand and fifty Gallons and no more, *Engliſh* Wine Meaſure, of Spirits of the Strength of One to Ten over Hydrometer Proof for each Gallon Content of ſuch Still; and for every Gallon of Spirits at the Strength aforeſaid, which during the ſaid Period ſhall be found to exceed the above mentioned Proportion, there ſhall be charged and paid on Demand by the Diſtiller who ſhall make or produce the ſame, the Sum of Three Shillings over and above all other Duties, on Pain of forfeiting for every Neglect or Refuſal to make ſuch Payment the Sum of Ten Shillings for each and every Gallon of ſuch Surplus Spirits.

On Spirits delivered after *November* 1, 1800, on Contracts made before the Duties under this Act become chargeable, their Amount may be added to the Price.

XLII. 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 Duties by this Act impoſed; be it therefore enacted, That in all Caſes where any Spirits whereon the Duties by this Act impoſed ſhall be charged, ſhall be after the Firſt Day of *November* One thouſand eight hundred, delivered in purſuance of ſuch Contracts or Sales, it ſhall be lawful for the Diſtillers, Rectifiers, or Compounders of ſuch Spirits, delivering the ſame, to charge ſo much Money as ſhall be equivalent to the Duties by this Act impoſed in reſpect thereof, in Addition to the Price of ſuch Spirits, and ſuch Diſtiller, Rectifier, or Compounder, ſhall be entitled by virtue of this Act to demand and be paid the ſame accordingly.

Recovery and Application of Penalties.

XLIII. 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 in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively; 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.

12 *Car.* II. Cap. 24, to extend to this Act.

XLIV. 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 Knights 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, 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, Matters, and Things, were particularly repeated and re-enacted in this preſent Act.

Act not to alter 39 & 40 Geo. III, Cap. 21.

XLV. And be it further enacted, That nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to repeal or alter an Act, or any Part thereof, made in the preſent Seſſion of Parliament, intituled, *An Act to continue, until the Firſt Day of* February *One thouſand eight hundred and one, an Act made in this preſent Seſſion of Parliament, to prohibit the making of Low Wines or Spirits from Wheat, or other Sort of Grain, or from Meal, Flour, or Bran, in that Part of* Great Britain *called* Scotland.

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