ANNO TRICESIMO NONO

GEORGII III. REGIS.

Seſſ. 2.

C A P. VIII.

An Act for reducing, until the Firſt Day of *June* One thouſand eight hundred, the Duties upon Spirits diſtilled from Melaſſes or Sugar, or any Mixture therewith; for prohibiting the Diſtillation of Spirits from Wheat or Wheat Flour; and for reducing, until the Twentieth Day of *September* One thouſand eight hundred, and better collecting the Duties payable on the Importation of Starch.

[12th *October* 1799.]

Preamble.

WHEREAS it is expedient that a certain Proportion of the Duties of Exciſe now payable upon Wort or Waſh brewed or made in that Part of *Great Britain* called *England*, from Melaſſes or Sugar, or any Mixture therewith, for extracting Spirits for Home Conſumption, ſhould be reduced for a limited Time: 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 ſeveral and reſpective Proportions following of the ſeveral Duties of Exciſe herein-after mentioned, granted and impoſed by the ſeveral and reſpective Acts herein-after mentioned, upon any Wort or Waſh brewed

Certain Proportions of the Duties upon Spirits diſtilled from Melaſſes or

Sugar in *England*, diſcontinued until *June* 1, 1800.

or made in that Part of *Great Britain* called *England*, from Melaſſes or Sugar, or any Mixture therewith; that is to ſay, Two-pence Three Farthings of the Duty of Eight-pence Three Farthings, granted by an Act paſſed in the Twenty-ſeventh Year of His preſent Majeſty's Reign; One Halfpenny of the Duty of One Penny Halfpenny, granted by an Act paſſed in the Thirty-firſt Year of the Reign of His preſent Majeſty, made perpetual by an Act paſſed in the Thirty-third Year of the Reign of His preſent Majeſty; One Halfpenny of the Duty of One Penny Halfpenny, granted by an Act paſſed in the Thirty-fourth Year of the Reign of His preſent Majeſty; One Halfpenny of the Duty of One Penny Halfpenny, granted by an Act paſſed in the Thirty-fifth Year of the Reign of His preſent Majeſty; and One Halfpenny of the Duty of One Penny Halfpenny, granted by an Act paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, amounting in the Whole to the Sum of Four-pence Three Farthings, out of the whole Amount of the ſaid Duties of One Shilling and Two-pence Three Farthings, by the ſaid ſeveral Acts granted, ſhall, from and after the paſſing of this Act, be diſcontinued until and upon the Firſt Day of *June* One thouſand eight hundred.

Diſtillers for Home Conſumption from Mixtures of Melaſſes or Sugar with Corn or Grain, to have a Credit of 20 Gallons of Spirits for every 100 of Waſh, and ſhall forfeit 5*s.* per Gallon for the Surplus.

II. Provided always, and be it further enacted, That during the Continuance of this Act, every Diſtiller of Spirits for Home Conſumption in that Part of *Great Britain* called *England*, from any Mixture of Melaſſes or Sugar with Corn or Grain, ſhall, in the Books or Accounts of the Officers of Exciſe, be entitled to a Credit of Twenty Gallons of Spirits and no more, at the Strength of One to Ten over Hydrometer Proof, for every One hundred Gallons of Wort or Waſh, made or brewed by ſuch Diſtillers from any ſuch Mixture; provided, that if ſuch Diſtiller ſhall extract more than Twenty Gallons of Spirits, at the Strength aforeſaid, for every One hundred Gallons of Wort or Waſh, found in his, her, or their Cuſtody or Poſſeſſion, he or they ſhall forfeit and pay the Sum of Five Shillings for every Gallon of Spirits ſo extracted above the Proportion aforeſaid.

Certain Prohibitions ſuſpended till *June* 1, 1800.

III. And whereas by the Laws now in force, Diſtillers or Makers of Spirits from Corn or Grain are prohibited from making uſe of any Melaſſes, Coarſe Sugar, or any Compoſition or Extract of Sugar, in the brewing, making, or preparing Waſh for Diſtillation, or in making or extracting Spirits, and from receiving or taking into his Cuſtody or Poſſeſſion any ſuch Melaſſes, Coarſe Sugar, or Compoſition or Extract as aforeſaid, exceeding Ten Pounds Weight: And whereas it is expedient to ſuſpend the ſaid Prohibitions; be it therefore enacted, That the ſaid Prohibitions ſhall be, and the ſame are hereby ſuſpended until the Firſt Day of *June* One thouſand eight hundred; any Act or Acts of Parliament to the contrary in anywiſe notwithſtanding.

Diſtillers uſing Wheat in making Wort, to forfeit 500 *l.* and Perſons aſſiſting therein to forfeit 20 *l.* or be committed to Houſe of Correction for Three Months.

IV. Provided always, and be it further enacted, That, from and after the paſſing of this Act, no Diſtiller or Diſtillers, or Maker or Makers of Spirits, ſhall apply, ſpend, conſume, or make uſe of, or cauſe, procure, permit, or ſuffer to be applied, ſpent, conſumed, or made uſe of, any Wheat or Wheat Flour in the brewing, making, or preparing any Wort or Waſh, for making or extracting Spirits; and if any Diſtiller or Diſtillers, or Maker or Makers of Low Wines or Spirits, ſhall apply, ſpend, conſume, or make uſe of, or cauſe, procure, permit, or ſuffer to be applied,

plied, ſpent, conſumed, or made uſe of, any Wheat or Wheat Flour, in the brewing, making, or preparing any Wort or Waſh, for making or extracting Spirits, contrary to the true Intent and Meaning of this Act; the Perſon or Perſons ſo offending ſhall, for each and every ſuch Offence, forfeit and loſe the Sum of Five hundred Pounds; and every Servant of ſuch Diſtiller or Diſtillers, Maker or Makers of Spirits, and every other Perſon who ſhall be aiding and aſſiſting in the applying, ſpending, conſuming, or making uſe of any Wheat or Wheat Flour, in the brewing, making, or preparing any Wort or Waſh for making or extracting Spirits, or in carrying or conveying the ſame into the Houſe, Still Houſe, or other Place uſed by ſuch Diſtiller or Diſtillers, Maker or Makers, of Low Wines or Spirits, in the brewing, making, or preparing ſuch Wort or Waſh, ſhall alſo forfeit and loſe, for every ſuch Offence, the Sum of Twenty Pounds, and in Default of Payment thereof, immediately upon Conviction, ſhall be liable to ſuffer Three Months Impriſonment in the Houſe of Correction, and to be kept to hard Labour during ſuch Impriſonment.

Act not to extend to the *Maidſtone* Geneva Manufactory, except as to the Prohibition of the Uſe of Wheat or Wheat Flour.

V. Provided alſo, and be it further enacted, That nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to the Manufacture of Spirits called *Maidſtone Geneva*, carried on at *Maidſtone*, in the County of *Kent*, by Sir *William Biſhop*, *George Biſhop*, and *Argles Biſhop*, or any or either of them, ſave and except ſo far as this Act prohibits any Diſtiller or Diſtillers from ſpending, conſuming, or making uſe of any Wheat or Wheat Flour in the brewing, making, or preparing any Wort or Waſh for making or extracting of Spirits.

A Proportion of the Duty of Cuſtoms to be diſcontinued on Starch imported into *Great Britain* after *Dec.* 20, 1799, and before *Sep.* 20, 1800.

VI. And whereas by an Act, made in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, for repealing the ſeveral Duties of Cuſtoms and Exciſe, and granting other Duties in lieu thereof, and for other Purpoſes a certain Duty of Cuſtoms of Five Pounds Five Shillings and Eight-pence is impoſed for every Hundred Weight of Starch imported into *Great Britain:* And whereas it is expedient that for a limited Time the Duties on Starch imported ſhould be lowered; be it therefore enacted, That, from and after the Twentieth Day of *December* One thouſand ſeven hundred and ninety-nine, and until and upon the Twentieth Day of *September* One thouſand eight hundred, Three Pounds Nineteen Shillings and Four-pence *per* Hundred Weight of Starch, Part of the ſaid Duty of Cuſtoms impoſed upon Starch imported into *Great Britain*, ſhall be and the ſame is hereby diſcontinued for and in reſpect of all ſuch Starch as ſhall be imported into *Great Britain* after the ſaid Twentieth Day of *December* One thouſand ſeven hundred and ninety-nine, and before the ſaid Twentieth Day of *September* One thouſand eight hundred.

In the Entry of Starch imported, the Number of Packages, and the Numbers and Marks on each, to be inſerted on Pain of Forfeiture with the Packages.

VII. And be it further enacted, That in every Entry or Report of any Starch imported or brought into this Kingdom to be made by the Maſter or Purſer of any Ship or Veſſel, in purſuance of an Act, made in the Thirteenth and Fourteenth Years of the Reign of King *Charles* the Second, intituled, *An Act for preventing Frauds and regulating Abuſes in His Majeſty's Cuſtoms*, the Number of Caſks, Cheſts, Caſes, Bags, or other Packages, with the particular Numbers and Marks of each of them, on board of each reſpective Ship or Veſſel, ſhall be inſerted, on Pain, for every Neglect or Refuſal thereof, to forfeit ſuch Starch, with the Caſk, Cheſt, Caſe, Bag, or other Package, wherein the ſame ſhall be contained,

which ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe; any Law, Cuſtom, or Uſage, to the contrary thereof in anywiſe notwithſtanding.

Starch imported, when weighed by the Officers of the Cuſtoms, ſhall be ſecured by them until delivered to the Officers of Exciſe, and thereupon the Importer ſhall depoſit it where directed, and when required wrap it up in Papers, label it ſo as to prevent the opening of the Paper without tearing the Label, &c. on Penalty of 100*l.*

VIII. And be it further enacted, That whenever any Starch imported or brought into this Kingdom ſhall, in order to aſcertain the Duties payable thereon, have been weighed by the proper Officer or Officers of the Cuſtoms, the proper Officer or Officers of the Cuſtoms ſhall ſecure the ſame until the Delivery thereof into the Charge and Cuſtody of the proper Officer or Officers of Exciſe, and upon the Delivery thereof into the Cuſtody of the proper Officer or Officers of Exciſe, the Importer or Importers, Proprietor or Proprietors, or Conſignee or Conſignees thereof, ſhall, at his, her, or their own proper Coſts and Charges, remove all ſuch Starch to and depoſit the ſame in ſuch convenient Houſe, Warehouſe, or Place, as the proper Officer or Officers of Exciſe ſhall direct; and thereupon ſuch Importer or Importers, Proprietor or Proprietors, or Conſignee or Conſignees, ſhall, on being required by the proper Officer or Officers of Exciſe ſo to do, immediately wrap all ſuch Starch in Papers of the Colours, or One of them, herein-after mentioned, and no other, each ſuch Paper containing not leſs than Four Pounds Weight, nor more than Seven Pounds Weight of Starch; and alſo tie up every ſuch Wrapper where the Ends of the Paper containing ſuch Starch ſhall be folded, and alſo ſtrongly affix or paſte, with warm Paſte made from Glue, on the Outſide of every ſuch Wrapper, after the ſame ſhall be ſo tied, a Label of very Thin Paper, Three Inches long and Three Inches broad at the leaſt, and of a different Colour from the Paper in which the Starch ſhall be wrapped, that is to ſay, if ſuch Starch ſhall be wrapped in Blue or Brown Paper, the ſaid Label ſhall be with White, and if ſuch Starch ſhall be wrapped in White Paper, ſuch Label ſhall be Blue; and ſhall alſo affix and paſte every ſuch Label on the Foldings of both Ends of the Paper encloſing ſuch a Quantity of Starch, and in ſuch a Manner as to prevent the Opening of the ſaid Paper containing ſuch Starch without tearing ſuch Label; and the proper Officer or Officers of Exciſe ſhall attend to ſee ſuch Starch papered and tied in Manner aforeſaid, and ſuch Label affixed and paſted on every ſuch Paper containing ſuch Starch; and ſuch Officer or Officers ſhall cauſe every ſuch Label affixed and paſted on every ſuch Paper containing Starch to be ſtamped or ſealed, with ſuch Stamp or Seal as ſhall be provided by the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively for that Purpoſe; and if any ſuch Importer or Importers, Proprietor or Proprietors, or Conſignee or Conſignees of Starch, imported or brought into this Kingdom, ſhall neglect or refuſe ſo to remove any ſuch Starch, or to depoſit the ſame as aforeſaid, or to wrap any ſuch Starch in Paper as aforeſaid, or to tie up any ſuch Paper as aforeſaid, or to affix or paſte any ſuch Label as aforeſaid, all and every ſuch Importer or Importers, Proprietor or Proprietors, or Conſignee or Conſignees, ſo offending ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds.

Commiſſioners of Exciſe to provide and diſtribute Stamps for Labels.

IX. And be it further enacted, That the Commiſſioners of Exciſe, or the major Part of them, in *England* and *Scotland* reſpectively, ſhall provide proper Stamps or Seals for the ſtamping or ſealing the Labels affixed or paſted on Paper containing all Starch which ſhall be imported or brought into this Kingdom, and prepared in purſuance of this Act, and ſhall cauſe ſuch Stamps or Seals to be diſtributed to the proper Officers of

of Exciſe, for the Purpoſe before mentioned; which Officers are hereby enjoined and required, in uſing the ſame, to do no Hurt or Damage, or the leaſt Hurt or Damage that may be to the Starch, or to the Paper wherein the ſame ſhall be ſo wrapped; which Stamps or Seals ſhall and may be varied, altered, or renewed, from Time to Time, as the ſaid Commiſſioners of Exciſe reſpectively, or the major Part of them reſpectively, ſhall think fit.

Officers to do as little Hurt as may be in uſing them.

X. And be it further enacted, That if any Perſon or Perſons ſhall at any Time forge or counterfeit any Stamp or Seal, to reſemble any Stamp or Seal which ſhall be provided in purſuance of this Act, for ſtamping or ſealing Starch imported, or ſhall counterfeit or reſemble the Impreſſion of the ſame upon any Paper containing any Starch, thereby to defraud His Majeſty, His Heirs or Succeſſors, of any of the Duties upon Starch, then every Perſon ſo offending, being thereof convicted in due Form of Law, ſhall be adjudged a Felon, and ſhall ſuffer Death, as in Caſes of Felony, without Benefit of Clergy; and if any Perſon or Perſons ſhall at any Time ſell any Starch, with any ſuch forged or counterfeited Stamp, Seal, or Impreſſion thereon, knowing the ſame to be forged and counterfeited, and with an Intent to defraud His Majeſty, His Heirs or Succeſſors, of any of the Duties upon Starch, or ſhall knowingly, with Intent to defraud His Majeſty, His Heirs or Succeſſors, of any of the Duties upon Starch, fix, or cauſe to be fixed, the Label of any Paper ſtamped or ſealed according to the Directions of this Act, to any Starch other than that which was incloſed in ſuch Paper, at the Time when the Label thereof was ſtamped or ſealed by the proper Officer or Officers of Exciſe, according to the Directions of this Act, every Perſon ſo offending ſhall, for every ſuch Offence, forfeit the Sum of Two hundred Pounds.

Perſons counterfeiting Stamps ſhall ſuffer Death; and Perſons ſelling Starch with them, or fixing Labels to any Starch other than that ſtamped by the Officer, to forfeit 200*l.*

XI. And be it further enacted, That if any Starch imported or brought into this Kingdom ſhall be found in any Place belonging to any Starch Maker, or Dealer in Starch, or in the Cuſtody or Poſſeſſion of any Perſon or Perſons to or for the Uſe or Benefit of any ſuch Maker or Makers, or Dealer or Dealers in ſuch Starch, not being wrapped in Paper as aforeſaid, or wrapped in Paper which ſhall be found not ſtamped or labelled as aforeſaid, all ſuch Starch ſhall be forfeited, together with all and ſingular the Caſks, Cheſts, Caſes, Bags, or other Packages, containing the ſame; and ſuch Starch, Caſks, Cheſts, Caſes, Bags, and other Packages reſpectively, ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe; and the Starch Maker, or Dealer in Starch, to whom ſuch Place ſhall belong, and alſo ſuch other Perſon or Perſons as aforeſaid, in whoſe Poſſeſſion ſuch Starch ſhall be found, ſhall forfeit the Sum of Two hundred Pounds.

Imported Starch found not legally wrapped, to be forfeited, with the Packages, and the Perſons in whoſe Cuſtody found, to forfeit 200*l.*

XII. Provided always nevertheleſs, That nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to forfeit any ſuch Starch which ſhall have been imported into this Kingdom, nor any ſuch Caſk, Cheſt, Caſe, Bag, or other Package containing the ſame, for or by reaſon of ſuch Starch being found not wrapped in Paper ſtamped or labelled as laſt aforeſaid, ſuch Starch being made into Hair Powder, or being taken out of the Papers in the Poſſeſſion of any Hair Powder Maker, or Blue Maker, for the Purpoſe of immediately manufacturing the ſame into Hair Powder, or into Blue, or any Quantity of Starch, not exceeding Twenty-eight Pounds Weight, in the Poſſeſſion of any

Act not to extend to Starch made into Hair Powder, or manufacturing into Hair Powder, or Blue, or Starch, not exceeding 28 *lb.* taken out for current Sale.

Dealer in, or Seller of, Starch, and taken out of the Papers for immediate or current Sale; any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

Starch legally ſtamped may be re-papered and re-ſtamped when Papers are accidentally damaged.

XIII. And whereas it may happen, that the Paper wherein any Starch imported ſhall be contained after the ſame has been ſtamped as aforeſaid may by Accident be broken or damaged, be it therefore enacted, That when the Paper wherein any ſuch Starch ſhall be contained ſhall by any Accident be broken or damaged, and the Starch Maker or Dealer in Starch, to whom the ſame belongs, ſhall be deſirous of having the ſame re-papered and re-ſtamped, ſuch Maker or Dealer ſhall give to the proper Officer or Officers of Exciſe, within whoſe Survey he or ſhe ſhall be, Twenty-four Hours Notice, in Writing, that ſuch Maker or Dealer deſires to have ſuch Starch re-papered and re-ſtamped, that thereupon, and upon the Production of ſuch broken Paper, with the Label, and Stamp or Seal thereof, to ſuch Officer or Officers, and leaving the ſame with him or them, it ſhall be lawful for ſuch Officer or Officers, being ſatisfied that ſuch Starch had before been duly ſtamped or ſealed as aforeſaid, and that the Paper or Papers containing the ſame had been broken or damaged by Accident, as ſoon as is convenient after the Expiration of ſuch Twenty-four Hours, to re-ſtamp or re-ſeal ſuch Starch, the ſame being re-papered and tied, and ſuch Label as aforeſaid being affixed thereon in Manner herein-before directed.

Perſons obſtructing Officers to forfeit 200 *l.*

XIV. And be it further enacted, That if any Perſon or Perſons ſhall obſtruct or hinder any Officer or Officers of the Cuſtoms or Exciſe in the Execution of any of the Powers and Authorities to him or them given by this Act, the Perſon or Perſons offending therein ſhall, for every ſuch Offence, (for which no other Penalty is by this Act impoſed), forfeit and loſe the Sum of Two hundred Pounds.

Recovery and Application of Fines ſued for by the Cuſtoms.

XV. And be it further enacted, That all Fines, Penalties, and Forfeitures created or impoſed by this Act, and which ſhall be ſued for or proſecuted under or by virtue of the Order or Permiſſion of the Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively, or by any Officer or Officers of the Cuſtoms, ſhall and may be ſued for, proſecuted, recovered, and diſpoſed of, in ſuch Manner, and by ſuch Ways and Means and Methods, as any Fines or Penalties incurred, or any Goods forfeited for any Offence againſt the Laws of Cuſtoms, may now legally be ſued for, proſecuted, recovered, and diſpoſed of; and the Officer or Officers of the Cuſtoms concerned in any ſuch Seizure or Proſecution ſhall be entitled to and receive ſuch Share of the Produce ariſing from the Seizures, as they are now by Law entitled to upon Proſecutions of Seizures for unlawful Importations, and to ſuch Share of the Produce ariſing from any pecuniary Penalty or Compoſition paid for any Offence againſt this Act, as they are now by any Law or Regulation entitled to, upon Proſecutions for pecuniary Penalties.

Recovery and Application of Fines ſued for by the Exciſe.

XVI. And be it further enacted, That all Fines, Penalties, and Forfeitures impoſed by this Act, and which ſhall be ſued for by Order of the Commiſſioners of Exciſe in *England* or *Scotland* reſpectively, or by any Officer or Officers of Exciſe, ſhall be ſued for, recovered, levied, or mitigated by ſuch Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture

Forfeiture 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 or them who will inform, diſcover, or ſue for the ſame.

Limitation of Actions

XVII. And be it further enacted, That if any Action or Suit ſhall be commenced againſt any Perſon or Perſons for any Thing done in purſuance of this Act, ſuch Action or Suit ſhall be commenced within the Space of One Calendar Month next after the Offence ſhall be committed; and if ſuch Action or Suit ſhall be commenced or proſecuted in that Part of *Great Britain* called *England*, the Defendant or Defendants, in any ſuch Action or Suit, may plead the General Iſſue, and give this Act and the Special Matter, in Evidence, at any Trial to be had thereupon, and that the ſame was done in purſuance and by the Authority of this Act; and if it ſhall appear ſo to have been done, the Jury ſhall find for the Defendant or Defendants; and if the Plaintiff ſhall be nonſuited, or diſcontinue his Action after the Defendant or Defendants ſhall have appeared, or if Judgement ſhall be given upon any Verdict or Demurrer againſt the Plaintiff or Plaintiffs, the Defendant or Defendants ſhall and may recover Treble Coſts, and have the like Remedy for the ſame as any Defendant or Defendants hath or have in other Caſes by Law; and if ſuch Action or Suit be commenced or proſecuted in that Part of *Great Britain* called *Scotland*, the Court before whom ſuch Action or Suit ſhall be brought, ſhall allow the Defender to plead this Act in his Defence, and the Purſuer ſhall not inſiſt on his Action; or if Judgement ſhall be given againſt ſuch Purſuer, the Defender ſhall and may recover the full and real Expences he may have been put to by any ſuch Action or Suit.

General Iſſue may be pleaded in *England*.

Treble Coſts.

Act may be pleaded in *Scotland*, and Expences recovered.

Act may be altered or repealed this Seſſion.

XVIII. And be it further enacted, That this Act may be altered, varied, or repealed by any Act to be made in this Seſſion of Parliament.

Commencement and Continuance of Act with reſpect to Starch.

XIX. And be it further enacted, That this Act ſhall commence and take Effect as to all ſuch Matters and Things therein contained relating to Starch, in reſpect whereof no ſpecial Commencement is hereby directed or provided, from and after the Twentieth Day of *December* One thouſand ſeven hundred and ninety-nine, and ſhall be and remain in force until and upon the Twentieth Day of *September* One thouſand eight hundred.

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