ANNO TRICESIMO NONO

GEORGII III. REGIS.

****

C A P. XXXI.

An Act to continue, until the Tenth Day of *July* One thouſand ſeven hundred and ninety-nine, and amend an Act, paſſed in the laſt Seſſion of Parliament, Chapter Ninety-two, *videlicet*, on the Twenty-ninth Day of *June* One thouſand ſeven hundred and ninety-eight, for granting to His Majeſty additional Duties on Diſtilleries in the ſeveral Parts of the Highlands of *Scotland*, for a limited Time, and for regulating the Duties on Diſtilleries in the reſpective Diſtricts in *Scotland*; and for granting to His Majeſty certain additional Duties on Spirits diſtilled for Conſumption, and a Duty on unmalted Grain uſed in Diſtillation in *Scotland*.

[10th *April* 1799.]

Moſt Gracious Sovereign,

WHEREAS an Act was made, in the laſt Seſſion of Parliament, intituled, *An Act to revive, continue until the Tenth Day of* April *One thouſand ſeven hundred and ninety-nine, and amend an Act, paſſed in the laſt Seſſion of Parliament, intituled,* ' *An Act for granting to His Majeſty additional Duties on Diſtilleries in the ſeveral Parts of the Highlands of* Scotland *therein particularly deſcribed, for a limited Time, and for regulating the Duties on Diſtilleries in the reſpective Diſtricts in* Preamble. 38 Geo. III, Cap. 92, recited.

 ' Scot-

' Scotland;' *and for granting to His Majeſty certain additional Duties on Spirits diſtilled for Conſumption, and a Duty on unmalted Grain uſed in Diſtillation in* Scotland; *and for altering and amending certain other Acts of Parliament for the Regulation of Diſtilleries in* Scotland; which was to continue in force until the Tenth Day of *April* One thouſand ſeven hundred and ninety-nine: And whereas it is proper and expedient that the ſaid Act ſhould be further continued, and in Part altered: 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 Act, and all the Duties thereby impoſed or continued, (ſave and except the further Duty of Exciſe of One Shilling for and upon every Gallon of *Britiſh* Spirits found, on the Firſt actual Survey, by the proper Officer, 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, or Compounder, Dealer in or Retailer of Spirits, in any Part of *Scotland*), and all the Powers, Proviſions, Regulations, Clauſes, Matters, and Things therein contained (except as herein-after excepted or altered), ſhall, from and after the ſaid Tenth Day of *April* One thouſand ſeven hundred and ninety-nine, be further continued and in force, and the ſame are hereby further continued in force, until the Tenth Day of *July* One thouſand ſeven hundred and ninety-nine.

Recited Act, and the Duties thereby impoſed, (except the further Duty upon *Britiſh* Spirits in Stock,) further continued until *July* 10, 1799.

II. 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 have been granted or renewed upon or after the Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, and which was to 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, ſhall be further continued and in force from the ſaid Tenth Day of *April* One thouſand ſeven hundred and ninety-nine inclusive, to the Tenth Day of *July* One thouſand ſeven hundred and ninety-nine excluſive, and no longer, ſubject to the ſame Rate of Duty for or in reſpect thereof, and under the ſame Terms, Conditions, Regulations, Reſtrictions, Proviſions, Penalties, and Forfeitures, as were contained in, or continued by, the ſaid recited Act of the laſt Seſſion of Parliament; ſave and except, that every Perſon to whom ſuch Licence ſhall have been granted, and which Licence ſhall not have been, or ſhall not be vacated upon the Condition in the ſaid Act expreſſed, ſhall, and he or ſhe is hereby required, on the ſaid Tenth Day of *April* One thouſand ſeven hundred and ninety-nine, to pay down in Advance, in ready Money, to the proper Officer appointed to receive the ſame, One Moiety of the full Sum payable under ſuch Licence for the ſubſequent Three Months, from the ſaid Tenth Day of *April* One thouſand ſeven hundred and ninety-nine, to the Tenth Day of *July* One thouſand ſeven hundred and ninety-nine; and ſhall, on the Twenty-fifth Day of *May* One thouſand ſeven hundred and ninety-nine, pay down in ready Money, in Advance, the other Moiety of the ſaid full Sum, payable under ſuch Licence, for the Period aforeſaid.

Licences for diſtilling in the Lowlands, and for rectifying in any Part of *Scotland*, which were to continue in force till *April* 10, to be further continued till *July* 10, 1799, ſubject to the ſame Rate of Duty, which is to be paid in Advance by Two Inſtalments.

III. And

III. And be it further enacted, That every Licence for erecting, keeping, and working Stills in the Highlands of *Scotland*, within the reſpective Counties, Parts of Counties, and Limits, particularly ſpecified and deſcribed in Two Acts of the Thirty-third and Thirty-ſeventh Years of the Reign of His preſent Majeſty, which ſhall have been granted from the Fifth Day of *July* One thouſand ſeven hundred and ninety-eight incluſive, and which was to continue in force from the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-eight incluſive, until the ſaid Tenth Day of *April* One thouſand ſeven hundred and ninety-nine excluſive, ſhall be further continued and in force from the ſaid Tenth Day of *April* One thouſand ſeven hundred and ninety-nine incluſive, to the Tenth Day of *July* 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 Licence to which Diſtillers, in the ſaid reſpective Diſtricts, were ſubject and liable under the ſaid Act of the Thirty-ſeventh Year of the Reign of His preſent Majeſty, 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 or Number of Days for which the ſaid Licence ſhall be further continued and in force; that is to ſay, for the Time between the ſaid Tenth Day of *April* One thouſand ſeven hundred and ninety-nine excluſive, and the ſaid Tenth Day of *July* One thouſand ſeven hundred and ninety nine excluſive; and ſubject to and under the ſame Terms, Conditions, Regulations, Reſtrictions, Proviſions, Penalties, and Forfeitures, as were contained in the ſaid recited Acts of the Thirty-ſeventh and Thirty-eighth Years of the Reign of His preſent Majeſty, or either of them; ſave and except, 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 Tenth Day of *April* One thouſand ſeven hundred and ninety-nine, until the aforeſaid Tenth Day of *July* One thouſand ſeven hundred and ninety-nine, to the Extent of Eight hundred and twenty-ſeven 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 Tenth Day of *April* One thouſand ſeven hundred and ninety-nine, until the aforeſaid Tenth Day of *July* One thouſand ſeven hundred and ninety-nine, to the Extent of Seven hundred and forty-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 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.

Licences for Stills in the Highlands within the Limits ſpecified in 33 *Geo* III, Cap. 61, and 37 *Geo*. III, Cap. 102, which were to continue in force till *April* 10, to be further continued till *July* 10, 1799, upon Payment of the Duties impoſed by the latter Act.

Such Licence Duties to be held the Duties on certain Quantities of Spirits manufactured, and 3*s. per* Gallon to be paid for the Surplus.

On giving previous Notice, Licences may be vacated.

IV. And be it further enacted, That it ſhall and may be lawful for any Perſon or Perſons licenſed 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 rectifying, compounding, or mixing any Kind of Spirits in any Part of *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 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, 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, 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 Term 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.

Act may be altered or repealed this Seſſion.

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

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1799.