ANNO TRICESIMO NONO

GEORGII III. REGIS.

****

C A P. LXXVIII.

An Act to continue, until the Tenth Day of *November* One thousand eight hundred, and amend an Act, passed in the present Session of Parliament, for continuing an Act of the last Session of Parliament, 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*.

[12th *July* 1799.]

Preamble.

39 *Geo.* III, Cap 31, recited;

WHEREAS an Act was made in the preſent Seſſion of Parliament, intituled, *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*, 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; which was to continue in Force until the Tenth Day of *July* One thouſand ſeven hundred and ninety-nine: And whereas it is proper and expedient that the ſaid Act ſhould be further continued and amended, and that further Proviſions ſhould be made for the better regulating and ſecuring the Duties thereby continued; and for preventing Frauds and Evaſions in relation thereto: 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 continued, (ſave and except the further Duty of Exciſe of One Shilling for and upon every Gallon of *Britiſh* Spirits found upon 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, Compounder, Dealer in or Retailer of Spirits, in any Part of *Scotland*, and as ſhall be hereinafter further excepted and enacted), 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 *July* 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 *November* One thouſand eight hundred excluſive.

and, except the further Duty of 1 *s. per* Gallon, of *Britiſh* Spirits in Stock on *June* 13, 1798, *&c.* further continued to *November* 10, 1800.

Licences for diſtilling in the Lowlands, or for rectifying in any Part of *Scotland*, which were to continue in force to *July* 10, 1759, further continued to *November* 10, 1799, ſubject to the ſame Rate of Duty, payable in Advance by Two Inſtalments.

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 *July* One thouſand ſeven hundred and ninety-nine excluſive, ſhall be further continued and in Force from the ſaid Tenth Day of *July* One thouſand ſeven hundred and ninety-nine inclusive, to the Tenth Day of *November* 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 Act, ſave and except as is hereinafter altered and excepted; and 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 Conditions in the ſaid Act expreſſed, ſhall, and

and he or ſhe is hereby required, on the ſaid Tenth Day of *July* 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 Four Months, from the ſaid Tenth Day of *July* One thouſand ſeven hundred and ninety-nine, to the ſaid Tenth Day of *November* One thouſand ſeven hundred and ninety-nine, and ſhall, on the Tenth Day of *September* 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, or for rectifying in any Part of *Scotland*, granted or renewed, upon or after *November* 10, 1799, to be in force to *Nov.* 10, 1800, and the Duty to be paid in Advance by Inſtalments.

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

Licences may be granted for Stills in the Highlands within the Limits deſcribed in 33 *Geo.* III, Cap. 61, and 37 *Geo.* III, Cap. 102, to *Nov.* 10, 1800, on Payment of the ſame Rate of Duty as under the latter Act.

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

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 Licences ſhall be granted and in Force, that is to ſay, for the Time between the ſaid Tenth Day of *July* One thouſand ſeven hundred and ninety-nine inclúſive, and the ſaid Tenth Day of *November* One thouſand eight hundred 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, Thirty-eighth, and Thirty-ninth Years of the Reign of His preſent Majeſty, or any 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 *July* One thouſand ſeven hundred and ninety-nine, until the aforeſaid Tenth Day of *July* One thouſand eight hundred, to the Extent of Three thouſand three hundred and twenty Gallons *Engliſh* Wine Meaſure of Spirits of the Strength of One to Ten over Hydrometer Proof, and no more; that when the Licence Duty after the ſaid 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 ſaid Tenth Day of *July* One thouſand eight hundred, until the aforeſaid Tenth Day of *November* One thouſand eight hundred, to the Extent of One thouſand one hundred and ſix Gallons *Engliſh* Wine Meaſure of Spirits of the Strength of One to Ten over Hydrometer Proof, and no more; that 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 *July* One thouſand ſeven hundred and ninety-nine, until the aforeſaid Tenth Day of *July* One thouſand eight hundred, to the Extent of Two thouſand two hundred and eighty Gallons *Engliſh* Wine Meaſure of Spirits of the Strength of One to Ten over Hydrometer Proof, and no more; and that when the Licence Duty after the ſaid 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 ſaid Tenth Day of *July* One thouſand eight hundred, until the aforeſaid Tenth Day of *November* One thouſand eight hundred, to the Extent of Seven hundred and ſixty 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 Duty 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 on Demand by every ſuch Diſtiller, a Duty at and after the Rate of Two Shillings and Sixpence for each Gallon of ſuch ſurplus Spirits of the Strength aforeſaid, over and above the ſaid reſpective Licence Duties.

Licence Duty on Stills to be held to be the Duty on certain Quantities of Spirits manufactured therein within certain Periods, and for every Gallon above thoſe Quantities, a Duty to be paid of 2s. 6d.

V. And be it further enacted, That it ſhall and may be lawful for any Perſon or Perſons licenſed by the ſaid Commiſſioners of Exciſe to erect, keep, and work, any Still or Stills, for the diſtilling, making, or manufacturing of Low Wines or Spirits, in the Lowlands of *Scotland*, for Conſumption in *Scotland*, or for the rectifying, compounding, or mixing of any Kind of Spirits, in any Part of *Scotland*; or for any Perſon or Perſons licenſed by the ſaid Commiſſioners of Exciſe to erect, keep, and work Stills in the Highlands of *Scotland*, between the ſaid Tenth Day of *July* One thouſand ſeven hundred and ninety-nine, and the ſaid Tenth Day of *November* One thouſand eight hundred, 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 Diviſon, 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 Time of his, her, or their Licences, during which the working of the ſaid Still or Stills ſhall be diſcontinued, ſhall not be charged or chargeable upon, or payable or paid by, ſuch Perſon or Perſons who ſhall have given ſuch Notice as aforeſaid, and ceaſed to work the ſaid Still or Stills from and after the Time ſpecified in ſuch Notice.

On giving previous Notice, Licences may be delivered up to be vacated.

VI. And be it further enacted, That, from and after the Tenth Day of *July* One thouſand ſeven hundred and ninety-nine, the Officers of Exciſe, and each and every of them, duly conſtituted and appointed, ſhall be, and they are hereby authorized and empowered, and have Right, by Night or Day, to enter into and continue in every Still-houſe, Storehouſe, Warehouſe, Cellar, or other Place made uſe of by any Diſtiller, Rectifier, or Compounder, in any Part of *Scotland*, for making or keeping Worts, Waſh, Low Wines, or Spirits, and by gauging, meaſuring, or otherwiſe, in ſuch Manner and by ſuch Inſtrument as to ſuch Officer or Officers ſhall appear moſt proper and effectual for that Purpoſe, to take Account of the Quantity, Quality, and Strength of the Worts, Waſh, Low Wines, and Spirits, in the Stock, Cuſtody, or Poſſeſſion, of every ſuch Diſtiller, Rectifier, or Compounder, and alſo of the Quantity, Quality, and Strength of the Worts, Waſh, Low Wines, and Spirits, which ſhall from Time to Time be brewed, made, diſtilled, rectified, compounded, or kept, by ſuch Diſtiller, Rectifier, or Compounder, and to enter ſuch Account, as well of the Worts, Waſh, and Low Wines, as of the Spirits, in a Book or Books to be kept by ſuch Officer or Officers for that Purpoſe.

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

Spirits ſhall be run immediately from the Still into a Receiver of a Size ſufficient to hold the Diſtillation of a Day, and placed near the Diſcharge Cock, and ſhall be locked, and not opened but to take Account of the Spirits, and if mixed before Account taken, to be forfeited, and 2 *l. per* Gallon.

VII. And be it further enacted, That all Spirits made by any licenſed Diſtiller ſhall be immediately run from the Still into a proper Caſk, Veſſel, or other Receiver, to be provided by and at the Expence of ſuch Diſtiller, and duly entered and gauged for that Purpoſe, which Caſk, Veſſel, or Receiver, ſhall be of a Capacity or Size ſufficient to contain and hold the Whole of the Spirits which ſhall or may be made or diſtilled by ſuch Diſtiller in any or each Day, and ſhall be placed and kept in the ſame Houſe or Place where the Still is worked, and as near to the Diſcharge Cock of ſuch Still as conveniently may be, and not under Ground, or hid or concealed from open View; that ſuch Caſk, Veſſel, or Receiver, and every Pipe, Tube, or Communication therewith connected, ſhall be kept locked down and ſecured to the Satisfaction of the proper Superviſor or Officer of Exciſe, and ſuch Caſk, Veſſel, or Receiver, ſhall not be opened but by ſuch Officer, to take an Account of the Spirits contained therein, which he is empowered and required to do at the leaſt each and every Day, (*Sundays* excepted), or oftener, as he may ſee Cauſe; that all the Spirits diſtilled, after being run into ſuch Caſk, Veſſel, or Receiver as aforeſaid, ſhall be therein kept by ſuch Diſtiller for the Space of Twenty-four Hours at leaſt, unleſs the ſame ſhall have been ſooner taken Account of and charged with Duty by the proper Officer or Superviſor, unmixed with and ſeparate and apart from the Stock of all other Spirits which had been before taken ſuch Account of, on Pain of forfeiting all the Spirits ſo mixed before Account taken, with Two Pounds *per* Gallon: Provided always, That ſuch Forfeiture or Penalty ſhall not be incurred by Reaſon or on Account of any ſmall Difference in or from the Manner of gauging or meaſuring the ſaid Spirits, the Proof of the Cauſe of which Difference, and that it had ariſen without Intention of Fraud or Evaſion, ſhall be upon the Diſtiller or Claimer, and not upon the Officer who ſeized the ſaid Spirits; and if any Diſtiller ſhall refuſe or neglect to provide ſuch ſufficient Caſk, Veſſel, or Receiver, as aforeſaid, or to place the ſame as herein-before directed, or to provide ſufficient Faſtenings thereto, and to every Pipe from the Still therewith connected, or if ſuch Diſtiller ſhall not run off all his Spirits immediately from the Still into ſuch Caſk, Veſſel, or Receiver, or ſhall open the ſame before an Account of ſuch Spirits has been taken by the Officer, he or ſhe for each and every ſuch Offence ſhall forfeit and loſe the Sum of One hundred Pounds.

Forfeiture not to be incurred for any ſmall Difference in gauging.

Penalty of 100 *l.* for not providing Receivers, *&c.*

For every Gallon of Waſh the Diſtiller ſhall produce to the Exciſe Officer certain Quantities of Spirits, and for the Deficiency ſhall pay 2 *s. per* Gallon, and if not paid ſhall forfeit Double.

VIII. And be it further enacted, That every Diſtiller in the Lowlands of *Scotland* ſhall, for every One hundred Gallons of Waſh prepared from 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 the intermediate Diſtrict herein-before deſcribed ſhall, for every One hundred Gallons of Waſh prepared from Barley, Bear, or Bigg, of the Growth of the ſaid Counties, or any Mixture therewith, found in his or her Cuſtody, produce to the Officer at leaſt Nine Gallons *Engliſh* Wine Meaſure of Spirits of the Strength aforeſaid; and that every Diſtiller in the *Highland* Diſtrict, herein-before deſcribed, ſhall, for every One hundred Gallons of Waſh prepared from Barley, Bear, or Bigg, of the Growth of the ſaid Counties, or any Mixture

ture therewith, found in his or her Cuſtody, produce to the Officer, at leaſt Six Gallons *Engliſh* Wine Meaſure of Spirits of the Strength aforeſaid; and that in every Caſe where the Produce of Spirits extracted by any ſuch Diſtiller reſpectively, and produced to the proper Officer of Exciſe, ſhall fall ſhort of the reſpective Proportions herein-before mentioned, every ſuch Diſtiller ſhall, and he or ſhe is hereby made chargeable with and ſhall pay a Duty of Exciſe of Two Shillings for every Gallon of Spirits which ſhall be deficient of the reſpective Quantities above mentioned; and if Default ſhall be made on ſuch Payment, the Diſtiller making ſuch Default ſhall forfeit double the Amount of the ſaid Duty by this Act impoſed, for or in reſpect of ſuch Deficiency.

No Spirits to be removed without a Permit, on Pain of Forfeiture, with the Veſſels, &c. and 20 *s. per* Gallon.

IX. And be it further enacted, That no Spirits whatever ſhall be ſent out of the Stock, Cuſtody, or Poſſeſſion, of any Diſtiller, Rectifier, or Compounder, or ſhall be removed from the Houſe, Building, Work, or other Place, wherein the ſame were made or manufactured, rectified, compounded, or kept, or ſhall be carried from one Place to another, by Land or by Water, without a Permit granted and ſigned by the proper Officer of Exciſe of the Diviſion, upon a Requeſt Note ſubſcribed by the Diſtiller, Rectifier, or Compounder, and delivered to ſuch Officer, ſpecifying therein the Quantity, Quality, and Strength of ſuch Spirits, and the Package thereof, the Perſon from whom, the Perſon to whom, and the Place where, the ſame are to be ſent, which Permit ſhall be made to correſpond, in reſpect to the ſeveral Particulars aforeſaid, with ſuch Requeſt Note; and ſhall alſo limit therein a reaſonable Time within which the ſaid Permit is to be in force, on Pain of forfeiting all ſuch Spirits as ſhall be ſent out, removed, or carried, or found removing or carrying, without ſuch Permit as aforeſaid; which ſaid Spirits, with the Caſks, Veſſels, and other Packages, containing the ſame, and alſo the Veſſels and Boats, Horſes and other Cattle, and Carriages, made uſe of in the Removal or Conveyance thereof, ſhall and may be ſeized by any Officer or Officers of Exciſe, and ſhall be forfeited and loſt; any Law, Cuſtom, or Uſage, to the contrary in anywiſe notwithſtanding: And if any Diſtiller, Rectifier, or Compounder, ſhall ſend or carry, or knowingly permit or ſuffer to be ſent or carried, from his or her Stock, Cuſtody, or Poſſeſſion, or from the Houſe, Building, Work, or other Place, wherein the ſame were made, manufactured, rectified, compounded, or kept, any Spirits whatever without ſuch Permit as aforeſaid, or with Permit not corréſponding thereto in Quantity, Quality, or Strength, every ſuch Diſtiller, Rectifier, or Compounder, ſhall, over and above the Forfeiture of the ſaid Spirits, if ſeized, forfeit and loſe the Sum of Twenty Shillings Sterling for every Gallon, *Engliſh* Wine Meaſure, of the Spirits ſo ſent out, of whatever Strength the ſame may be, and whether the ſaid Spirits ſhall or ſhall not be ſeized.

No *Britiſh* Spirits to be ſold by any Diſtiller or Rectifier above a certain Degree of Strength, nor under a certain Quantity, nor ſold or

X. And be it further enacted, That no Diſtiller or Rectifier ſhall ſell or ſend out from or in any Part of *Scotland*, any *Britiſh* Spirits of a greater Degree of Strength than that of One to Ten over Hydrometer Proof, or ſhall ſell or ſend out from or in any Part of the Lowlands of *Scotland*, ſuch Spirits, in Caſk, Veſſel, or Package, not containing at leaſt Thirty Gallons *Engliſh* Wine Meaſure, or ſhall ſell or ſend out from or in any Part of the intermediate Diſtrict herein-before deſcribed, any

kept by a Dealer below a certain Degree of Strength, on Penalty of Forfeiture.

any ſuch Spirits in Caſk, Veſſel, or Package, not containing at leaſt Fifteen Gallons *Engliſh* Wine Meaſure, or ſhall ſell or ſend out from or in any Part of the Highland Diſtrict herein-before deſcribed, any ſuch Spirits in Caſk, Veſſel, or other Package, not containing at leaſt Nine Gallons *Engliſh* Wine Meaſure; and that no Dealer in or Retailer of Spirits in any Part of *Scotland* ſhall ſell or ſend out, or have or keep in his or her Cuſtody or Poſſeſſion, any *Britiſh* Spirits of a lower Degree of Strength than that of One in Six under Hydrometer Proof, on Pain of forfeiting all ſuch Spirits as ſhall be ſold, ſent out, had, or kept, contrary to the Proviſions aforeſaid, or any of them, with the Caſks, Veſſels, or other Packages, containing the ſame, which ſhall and may be ſeized by any Officer or Officers of Exciſe.

Diſtillers of Spirits for Conſumption in *Scotland* to deliver to the Excile Officer a monthly Return on Oath of Malt and unmalted Grain uſed in the preceding Month, and of the Quantity and Strength of the Spirits diſtilled, on Penalty of 200 *l.*

XI. And be it further enacted, That every Diſtiller of Spirits for Conſumption in *Scotland* ſhall be, and he or ſhe is hereby required and obliged to make, upon Oath, and to deliver to the proper Officer of Exciſe of the Diviſion in which his or her Diſtillery is carried on, monthly and every Month, a true Entry or Return in Writing, ſigned by him or her, of the reſpective Quantities of Malt and unmalted Grain uſed by ſuch Diſtiller at every Maſh during the preceding Month, and of the Quantity and Number of Gallons of Spirits, and the Strength thereof, produced from ſuch Malt or Grain; which ſaid Entry or Return ſhall alſo contain the true Number of Gallons and Strength of the Spirits diſtilled in each Day of ſuch Month, with the Dates of the reſpective Brewings thereof, on Pain to forfeit the Sum of Two hundred Pounds for every Neglect or Refuſal to make ſuch Entry or Return upon Oath monthly and every Month, and which Oath ſhall be made with and adminiſtered by the Collector, Superviſor, or Officer of Collection, Diſtrict, or Diviſion, within which the ſaid Diſtillery is carried on, without any Fee or Charge whatſoever to be taken or demanded for the ſame.

Exciſe Officers to take an Account of Malt, and of Grain unmalted, before put into the Maſh Tun, and to charge a Duty of 1 *s.* 3 *d. per* Cwt. on the latter, payable as herein mentioned.

XII. And whereas it is reaſonable that all Barley, Bear, or Bigg, or other Corn or Grain, which ſhall be uſed, unmalted or raw, for the Purpoſe of the Diſtillation of Spirits for Conſumption in *Scotland*, ſhould pay a Duty according to the Weight thereof, in lieu of that Duty which Malt now pays; be it therefore further enacted, That, from and after the Tenth Day of *July* One thouſand ſeven hundred and ninety-nine, the Officers of Exciſe, and each and every of them, duly conſtituted and appointed, ſhall be, and they are hereby authorized, empowered, and required, from Time to Time, to meaſure, weigh, and take an Account of the exact Quantity and Weight of all the Malt, and alſo of all the Barley, Bear, or Bigg, or other Corn or Grain, unmalted or raw, which is to be uſed for the Purpoſe of Diſtillation by any Diſtiller in any Part of *Scotland*, immediately before the ſame or any Part thereof ſhall be put into the Maſh Tun, and to charge a Duty of One Shilling and Three-pence for and upon every Hundred Weight, or One hundred and Twelve Pounds Weight Avoirdupois, of ſuch Barley, Bear, or Bigg, or other Corn or Grain, unmalted or raw; which Duty ſhall be paid by every ſuch Diſtiller, at the ſame Time and in the ſame Manner, and under the like Proviſions, Penalties, and Forfeitures, as the Duty upon Malt is payable or paid by him or her, if he or ſhe is a

Maker of Malt, or if ſuch Diſtiller is not a Maker of Malt, at the ſame Time and in the ſame Manner, and under the like Proviſions, Penalties, and Forfeitures, as the additional Duty upon Spirits by this Act continued is directed to be paid by ſuch Diſtiller; and if any Diſtiller, Malt-ſter, or other Perſon in any Part of *Scotland*, ſhall, from and after the ſaid Tenth Day of *July* One thouſand ſeven hundred and ninety-nine, mix any Barley, Bear, or Bigg, or other Corn or Grain, unmalted or raw, with Malt ground or unground, before the ſame ſhall have been meaſured or weighed, and the Account thereof taken by the proper Officer of Exciſe as aforeſaid, or at any other Time or Times than immediately before the ſame is put into the Maſh Tun, which ſuch Diſtiller is hereby required and obliged to do or cauſe to be done in the Preſence of the proper Officer, and after having given to him Twenty-four Hours previous Notice of the Intention to maſh ſuch Grain, or if any ſuch Diſtiller ſhall neglect or refuſe to give ſuch Notice of the Intention to maſh or to keep ſufficient and juſt Scales and Weights, or to permit the Officer to uſe the ſame for the Purpoſe aforeſaid, or ſhall not, when required, with a ſufficient Number of his or her Servants aſſiſt ſuch Officer in the doing thereof, he or ſhe ſhall, for each and every ſuch Offence, forfeit and loſe the Sum of One hundred Pounds.

Penalty of 100 *l.* for mixing unmalted Grain with Malt, before an Account has been taken by the Exciſe Officer, &c.

XIII. And whereas by an Act made in the Thirty-eighth Year of the Reign of His preſent Majeſty, it was enacted, That if any Diſtiller or Diſtillers in *Scotland* ſhall work or charge any Still or Stills on the *Lord's Day*, commonly called *Sunday*; that is to ſay, that if any Still or Stills ſhall not be completely diſcharged and worked off at or before Eleven of the Clock on *Saturday* Night, and ſhall not continue ſilent or uncharged till One of the Clock on *Monday* Morning following, or if any Still or Stills ſhall be found charged or at work, or filled with any Thing other than Water, between the Hours of Eleven of the Clock on *Saturday* Night and One of the Clock on *Monday* Morning throughout the Year, then every ſuch Diſtiller or Diſtillers ſhall forfeit and loſe the Sum of Five hundred Pounds for each Offence, and for every Time any Still or Stills ſhall, on *Sunday* or between the Hours aforeſaid, be ſo worked or charged; any Cuſtom or Uſage to the contrary in anywiſe notwithſtanding: And whereas it is neceſſary to make further Proviſion againſt any Diſtiller charging or working his Still or Stills on *Sunday*, or between the Hours of Eleven of the Clock on *Saturday* Night and One of the Clock on *Monday* Morning; be it therefore further enacted, That every Diſtiller in any Part of *Scotland* ſhall, at his or her own Expence, provide ſufficient Locks, Keys, and Faſtenings, to be appoved of in Writing by the Surveyor or Superviſor of the Diſtrict, and ſhall affix the ſame to the Head or Heads, and Charge Cock, of his or her Still or Stills, which are therewith to be ſecurely locked and ſealed by the Officer on each and every *Saturday* Night throughout the Year, before the Hour of Twelve of the Clock, and not to be opened again but by ſuch Officer, nor until after the Hour of Twelve of the Clock on *Sunday* Night following; and if any ſuch Diſtiller ſhall neglect or refuſe to provide and affix ſuch ſufficient Locks, Keys, and Faſtenings as aforeſaid, or to pay for the ſame, or ſhall by any Means, Device, or Contrivance,

38 *Geo.* III. Cap. 92.

Diſtillers ſhall provide and affix Locks to the Head and Charge Cock of their Stills, to be locked and ſealed by the Exciſe Officer every *Saturday* Night, and opened every *Sunday* Night.

Penalty of 100 *l.* on Diſtillers for not providing and

affixing Locks, or for opening them.

trivance, open the Head or Charge Cock of his or her Still or Stills after the ſame ſhall have been locked, ſealed, and ſecured, by the Officer as aforeſaid, or ſhall wilfully damage any ſuch Lock, Seal, or other Faſtening, every ſuch Diſtiller ſhall, for every ſuch Offence, forfeit and loſe the Sum of One hundred Pounds.

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