Anno ſexto

Georgii III. Regis.

CAP. XLVII.

An Act for laying additional Duties on certain Spirits imported; and for prolonging the Time allowed by Law for lodging and keeping in Warehouſes Rum and Spirits imported.



WHEREAS the Importation of Foreign Brandy and Spirits hath of late conſiderably increaſed, to the Prejudice of the Trade of His Majeſty's Dominions: Therefore we, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of Great Britain, in Parliament aſſembled, moſt humbly beſeech 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 from and after the Firſt Day of July, One thouſand ſeven hundred and ſixty ſix, there ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs, and Succeſſors, throughout the Kingdom of Great Britain, the

Preamble.

The following additional Duties on Foreign Spirituous Liquors to take Place from and after 1 *July*, 1766;

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the following additional Rates and Duties of Excise herein after mentioned; that is to say, For every Gallon of Single Brandy, Spirits, or Aqua Vitae, imported into Great Britain from beyond the Seas, not being the Produce of the British Colonies or Plantations, to be paid by the Importer before landing, Six Pence; and for every Gallon of Brandy, Spirits, or Aqua Vitae, above Proof, commonly called Double Brandy, imported into Great Britain from beyond the Seas, not being the Produce of the British Colonies or Plantations, to be paid by the Importer before landing, One Shilling.

viz. 6*d.* *per* Gallon on Single Brandies, &c.

& 1*s.* *per* Gallon on Double Brandies, &c.

to be paid before landing.

And for the better ascertaining, charging, collecting, raising, levying, and securing, the said additional Rates and Duties, and preventing Frauds therein; be it further enacted by the Authority aforesaid, That such of the Rates and Duties as are hereby imposed upon the said Spirituous Liquors imported into England, Wales, or the Town of Berwick upon Tweed, shall be under the Receipt and Management of the Commissioners and Officers of His Majesty's Revenue of Excise in England for the time being; and that such of the said Rates and Duties as are hereby imposed upon the said Spirituous Liquors imported into Scotland, shall be under the Receipt and Management of the Commissioners and Officers of Excise in Scotland for the time being; and the said respective Commissioners, or the major Part of them, have hereby Power, by Commission under their respective Hands and Seals, to constitute and appoint under them such Officers as shall be necessary in that Behalf; and that all the Monies arising by the said additional Rates and Duties in Great Britain, or any Part thereof (the necessary Charges of raising and accounting for the same excepted) shall, from time to time, be paid into the Receipt of His Majesty's Exchequer at Westminster, and shall be applied in such Manner as the Duties laid on Brandy, Spirits, and Aqua Vitae, by an Act made in the Thirty third Year of the Reign of His late Majesty King George the Second, for preventing the excessive Use of Spirituous Liquors, by laying additional Duties thereon, and for other Purposes, are now appropriated and applied.

The Duties to be under the Receipt and Management of the Commissioners and Officers of Excise;

and to be paid into the Exchequer, and applied as the like Duties by Act 33 *Geo.* II.

And be it further enacted by the Authority aforesaid, That the additional Rates and Duties by this Act granted, shall be ascertained, charged, collected, raised, levied, and secured, in such and the same Manner, and under such Regulations, and with such Powers and Authorities, as are granted, prescribed, and appointed, by any Act or Acts of Parliament now in Force, with

and to be ascertained, levied, and secured, as the former Duties upon the said Liquors.

reſpect to the Rates and Duties formerly granted upon the Importation of the ſaid Spirituous Liquors.

And whereas by an Act paſſed in the Fifteenth Year of the Reign of his late Majeſty King George the Second, to impower the Importers or Proprietors of Rum or Spirits of the Britiſh Sugar Plantations, to land the ſame before Payment of the Duties of Exciſe charged thereon, and to lodge the ſame in Warehouſes at their own Expence, and for other Purpoſes, it was enacted, That from and after the Twenty ninth Day of September, One thouſand ſeven hundred and forty two, all ſuch Rum or Spirits of the Growth, Produce, or Manufacture, of the Britiſh Sugar Plantations, as ſhould be imported into the Kingdom of Great Britain directly from the ſaid Sugar Plantations, or any of them, upon the Entry thereof might forthwith, and before Payment of all or any Part of the Duty of Exciſe charged upon the ſame, be landed from on board the Ship or Veſſel in which the ſame ſhould be ſo imported, and carried and put into ſuch Warehouſe or Warehouſes as ſhould be for that Purpoſe provided (at the Charge of the reſpective Proprietor or Proprietors, Importer or Importers, of ſuch Rum or Spirits) and ſhould be approved of by the Commiſſioners of Exciſe, or the major Part of them, for the time being, upon the Proprietor or Proprietors, Importer or Importers, of ſuch Rum or Spirits that ſhould be ſo landed firſt giving (at his or their Charge and Expence) his or their Bond, or other good and ſufficient Security, which the Commiſſioners or other proper Officers of the Exciſe were thereby required and impowered to take, for Payment of all and every the Duties of Exciſe which Rum or Spirits was charged with, and liable to pay, as ſoon as the ſame ſhould be ſold, in caſe the ſame ſhould be ſold within Six Months from and after the Time the ſame ſhould be ſo landed and put into Warehouſes as aforeſaid; and in caſe the ſame ſhould not be ſold within the ſaid Six Months, then to pay the ſame at the End of ſuch Six Months; ſuch Duty of Exciſe to be computed according to the Gage of ſuch Rum or Spirits, to be taken at the Time the ſame ſhould be ſo landed and lodged in Warehouſes as aforeſaid: And it is in and by the ſaid Act further enacted, That in caſe ſuch Rum or Spirits ſhould, after landed, be permitted or ſuffered to remain in ſuch Warehouſe or Warehouſes, in which the ſame ſhould be ſo lodged for the Purpoſes aforeſaid, for any Time exceeding the Space of Six Months after the ſame ſhould be ſo landed and lodged in ſuch Warehouſe as aforeſaid;

Recital of Clauſes in Act 15 *Geo.* II.

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and the Importer or Proprietor, or other Perſon or Perſons by him or them appointed, ſhould not, within the ſaid Six Months, pay, or cauſe to be paid, to the Collector or Receiver of the Exciſe Duties appointed to receive the ſame, all and every the Duties of Exciſe to which the ſame were ſubject and liable; and ſhould omit to procure or bring ſuch Certificate, therein before directed to be had and made, from ſuch Collector or Receiver to ſuch Warehouſe Keeper or Warehouſe Keepers, and to the Officer of Exciſe attending the ſame, of the Payment of the ſaid Duties of Exciſe within the Time aforeſaid; that then it ſhould and might be lawful to and for the ſaid Commiſſioners of Exciſe, or the major Part of them, for the time being, to direct and order ſuch Rum or Spirits, ſo lodged in ſuch Warehouſe or Warehouſes, for which the ſaid Duties ſhould not be paid within the Time aforeſaid, to be put up to Sale at Public Cant or Auction to the beſt Bidder or Bidders for the ſame; and that the Money ariſing by ſuch Sale ſhould, in the firſt Place, be applied in Diſcharge of the Duties payable thereon, and the Charges attending ſuch Warehouſe or Warehouſes, and alſo the Expence of ſuch Sale; and the Surplus of the Monies ſo ariſing by ſuch Sale (if any) after Payment of the ſaid Duties and Charges, ſhould go and be paid to the Proprietor or Importer of the ſaid Rum and Spirits who ſo landed and lodged the ſame in the ſaid Warehouſe: And whereas it may tend to the Encouragement of the Importation and Re-exportation of Rum or Spirits of the Growth, Produce, or Manufacture, of the Britiſh Sugar Plantations into and from this Kingdom, and be of greater Eaſe to the Proprietor or Importer of the ſame, if the ſaid Term of Six Months, by the ſaid Act given and granted for ſuch Rum or Spirits ſo to be warehouſed in the Manner by the ſaid Act directed, be enlarged to a longer Time; be it therefore enacted by the Authority aforeſaid, That from and after the Firſt Day of July, One thouſand ſeven hundred and ſixty ſix, the ſaid Term of Six Months, ſo given and granted in and by the ſaid Act of the Fifteenth Year of His late Majeſty King George the Second above recited, ſhall be extended and enlarged to the Space of Twelve Calendar Months for the Purpoſes in the ſaid Act mentioned, under the ſame Proviſions and Regulations, and with ſuch Powers and Authorities, as are granted, preſcribed, or appointed, in and by the ſaid recited Act, or any other Act or Acts of Parliament now in force, with reſpect to the landing and warehouſing of Rum or Spirits of the Growth, Produce,

The Term of 6 Months granted by the recited Act, for Rum or Spirits from the *Britiſh* Sugar Plantations to be warehouſed, before Payment of the Duties of Exciſe, after 1 *July*, 1766, is enlarged to 12 Months.

&c.

Produce, or Manufacture, of the Britiſh Sugar Plantations into the Kingdom of Great Britain.

And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons ſhall be ſued, moleſted, or proſecuted, for any thing done by virtue or in purſuance of this Act, ſuch Perſon or Perſons ſhall and may plead the General Iſſue, and give this Act, and the Special Matter in Evidence, in his or their Defence or Defences; and if afterwards a Verdict ſhall paſs for the Defendant or Defendants, or the Plaintiff or Plaintiffs ſhall diſcontinue his or their Action or Actions, or be nonſuited, or Judgement ſhall be given againſt him, her, or them, upon Demurrer, or otherwiſe, then ſuch Defendant or Defendants ſhall have Treble Coſts awarded to him, her, or them, againſt any ſuch Plaintiff or Plaintiffs. General Iſſue. Treble Coſts.

FINIS.