

ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

CAP. XXIX.

An Act for granting an additional Duty on *Engliſh* Spirits imported into *Scotland*, and for allowing, until Forty Days after the Commencement of the next Seſſion of Parliament, the Diſtillation of Spirits in *Scotland*, from Melaſſes or Sugar, at a lower Rate of Duty. [30th *April* 1801.]

Preamble.

WHEREAS in order to render the Duty on *Engliſh* Spirits imported into *Scotland* more equal to the Duty on Spirits made in that Part of the Kingdom, it is expedient to impoſe an additional Duty on the former: 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, from and after the paſſing of this Act, there ſhall be raiſed, levied, collected, and paid, unto His Majeſty, His Heirs and Succeſſors, the following additional Rate of Duty of Exciſe; that is to ſay, 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, One Shilling.

For Spirits not exceeding One to Ten over Hydrometer Proof, which ſhall be diſtilled in *England* and imported into *Scotland*, an additional Duty ſhall be paid of 1*s.* *per* Gallon.

The Duty shall be levied in the Manner prescribed by 39 & 40 Geo. III, Cap. 73;

II. And be it further enacted, That the Duty by this Act imposed shall be raised, collected, recovered, secured, and paid, 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, as is directed or prescribed by an Act passed in the Thirty-ninth and Fortieth Years of the Reign of His present Majesty, intituled, *An Act for repealing the Duties of Excise on Distilleries in* Scotland, *and on the Exportation of* British-*made Spirits from* England *to* Scotland, *and for granting other Duties in lieu thereof*; *and for altering, amending, and continuing certain Acts of Parliament for the Regulation of Distilleries in* Scotland; and that all the Provisions, Penalties, Forfeitures, Powers, Authorities, Rules, and Directions, mentioned and contained in the said Act, shall be practised and put in Execution, for the raising, receiving, levying, recovering, securing, or paying the said Duty by this Act imposed, as fully and effectually, to all Intents and Purposes, as if the same were particularly repeated and enacted in this Act.

and shall be paid into the Exchequer, and carried to the Consolidated Fund.

III. And be it further enacted, That all the Monies arising by the Duty by this Act imposed (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 the said Money so paid into the said Receipt of Exchequer as aforesaid shall be carried to and made Part of the Consolidated Fund.

From *July* 1, 1801, until Forty Days after the Commencement of the next Session, there shall be paid for each Gallon of the cubical Content of every Still used in *Scotland* for distilling Spirits for Home Consumption, from Melasses or Sugar, &c. 8 16*l. per Annum*;

IV. And whereas it is expedient to further allow, for a limited Time, the Distillation of Spirits in *Scotland*, from Melasses or Sugar, at a reduced Rate of Duty; be it therefore enacted, That, from and after the First Day of *July* One thousand eight hundred and one, until Forty Days after the Commencement of the next Session of Parliament, 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 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 any Act or Acts of Parliament to the contrary in anyways notwithstanding.

which shall be a Licence Duty for One Year, at the Rate of 4,050 Gallons of Spirits of the Strength of One to Ten over Hydrometer Proof

V. And be it further enacted, That, from and after the said First Day of *July* One thousand eight hundred and one, until Forty Days after the Commencement of the next Session of Parliament, 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

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.

for each Gallon of the Contents of ſuch Still; and for the Spirits exceeding that Quantity, an additional Duty ſhall be paid of 3 *s. per* Gallon.

Penalty.

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