

ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

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and paid, for or in respect of Goods, Wares, Merchandize, and Commodities for or in respect whereof any Duty of Excise is by this Act imposed, to the several Persons entitled to the same, the several Drawbacks of Excise as the same are also respectively inserted, described, and set forth in the Schedule marked B. hereunto annexed; and the same shall commence and take Effect from the respective Days mentioned in the said Schedules or this Act respectively, in Cases where special Dates are inserted, and in Cases where no Date is inserted, from the Fifth Day of *July* One thousand eight hundred and three.

Duties to be under the Management of the respective Commissioners of Excise.

II. And be it further enacted, That such of the Duties, by this Act imposed, as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of Excise in *England*, for the Time being; and such thereof as shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of Excise in *Scotland*, for the Time being.

Duties and Drawbacks under this Act to be levied, &c. as former Duties, &c.

III. And be it further enacted, That the said several Sums of Money respectively inserted, described, and set forth in the said Schedule hereunto annexed, marked A. as the Duties of Excise, and the Drawbacks set forth in the said Schedule marked B. upon the several Goods, Wares, Merchandize, or Commodities mentioned therein, shall and may be respectively raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed in such and the like Manner, and in or by any or either of the general or special Means, Ways, or Methods by which the former Duties and Drawbacks of Excise respectively upon Goods, Wares, Merchandize, or Commodities of the same Sorts or Kinds respectively were or might be raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed; and the Goods, Wares, Merchandize, or Commodities so by this Act respectively made liable to the Payment of or chargeable with Duties of Excise, or so entitled to Drawbacks of Excise, as respectively inserted, described, and set forth in the said Schedules hereunto annexed, shall be, and the same are hereby made subject to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures to which Goods, Wares, Merchandize, or Commodities were generally or specially subject or liable by any Act or Acts of Parliament in force immediately before the passing of this Act respecting the Duties of Excise; and all and every Pain, Penalty, Fine, or Forfeiture of any Nature or Kind whatever, for any Offence whatever committed against or in Breach of any Act or Acts of Parliament in force immediately before the passing of this Act, made for securing the Revenue of Excise, or for the Regulation or Improvement thereof, and the several Clauses, Powers, and Directions therein contained, shall and are hereby directed and declared to extend to and shall be respectively applied, practised, and put in Execution, for and in respect of the several Duties and Drawbacks of Excise hereby charged and allowed, in as full and ample Manner, to all Intents and Purposes whatever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures were particularly repeated and re-enacted in the Body of this Act.

Duties shall be payable on all Wort or Wash for making Spirits for

IV. And be it further enacted, That the Duties by this Act imposed, for or in respect of Wort or Wash for making Spirits for Home Consumption, shall take Effect and be payable and paid for all Wort or Wash for

for making Spirits as aforesaid, which shall not be or shall not have been actually distilled into Spirits before the Fifth Day of *July* One thousand eight hundred and three; and that the Duties by this Act imposed, for or in respect of Foreign Brandy, Rum, Spirits, Aqua Vitæ, or Strong Waters, shall take Effect and be payable and paid for all Foreign Brandy, Rum, Spirits, Aqua Vitæ, and Strong Waters, for which the Whole of the Duties charged or chargeable thereon by any Act or Acts of Parliament shall not have been paid before the Fifteenth Day of *June* One thousand eight hundred and three.

Home Consumption, not distilled before *July* 5, and on Foreign Brandy &c. for which the former Duties shall not have been paid before *June* 15, 1803.

V. And be it further enacted, That in all Cases where Duties are imposed, or Drawbacks allowed by this Act, on any specifick Quantity of Goods, Wares, Merchandize, or Commodities, the same shall, in every Case, be understood and deemed and taken to apply in the same Proportion, and after the same Rate, to any greater or less Quantity than such specifick Quantity.

Duties and Drawbacks to be proportionate to the actual Quantity.

VI. And be it further enacted, That, in estimating the additional Duties hereby imposed on Foreign Wine, as being found upon the First actual Survey by the proper Officer of Excise after the Twelfth Day of *June* One thousand eight hundred and three, in the Stock, Custody, or Possession of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine in Bottles, Five reputed Quart Bottles shall be reckoned to the Gallon, and Two hundred and fifty-two of such Gallons to the Tun; and the said additional Duties payable on Foreign Wine, as being in the Stock, Custody, or Possession of such Dealer or Dealers in, or Seller or Sellers of Foreign Wine as aforesaid, shall be paid by such Dealer or Dealers, or Seller or Sellers, in Manner following; (that is to say), One-Fourth Part thereof on the Fifth Day of *January* One thousand eight hundred and four; One other Fourth-Part thereof on the Fifth Day of *July* One thousand eight hundred and four; One other Fourth Part thereof on the Fifth Day of *January* One thousand eight hundred and five, and the remaining Fourth Part thereof on the Fifth Day of *July* One thousand eight hundred and five.

How additional Duties on Foreign Wine in Stock shall be estimated, and how paid.

VII. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with any Duty by virtue of this Act, any Foreign Wine in the Stock, Custody, or Possession of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine, for which the additional Duty by this Act imposed shall have been paid on Importation thereof, nor any Foreign Wine in the Stock, Custody, or Possession of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine, unless such Dealer or Dealers, or Seller or Sellers, shall have in his, her, or their Stock, Custody or Possession, on such actual Survey as aforesaid after the said Twelfth Day of *June* One thousand eight hundred and three, a Quantity or Quantities of such Foreign Wine exceeding Two hundred and fifty-two Gallons, reckoning Five reputed Quart Bottles to a Gallon, for all such Wine as shall be in Bottles.

Act not to charge with any Duty Foreign Wine in Stock for which the additional Duty, shall have been paid on Importation, nor any Stock found on Survey not to exceed a certain Quantity.

VIII. And be it further enacted, That all Wine taken and condemned as Prize, and sold by the Captors or their Agents, and taken out of any Warehouse wherein the same shall be or shall have been secured for Consumption in this Kingdom, shall be subject and liable to the additional

Prize Wine sold, and taken out of Warehouses for Home Consumption, shall be subject to the additional Duties.

Duties respectively by this Act imposed for or in respect of Wine imported; and such additional Duties shall be paid and payable by such Persons, and in such Manner, as the Duties on such Wines are now payable.

A Drawback of the Duties shall be allowed on Wine shipt for Naval Officers.

IX. And be it further enacted, That for any Sort of Wines shipped under the Rules, Regulations, and Restrictions prescribed by Law for the Use of Admirals, Captains, or other Commissioned Officers, employed in His Majesty's Service, for their actual Consumption on board such of His Majesty's Ships as they shall respectively serve in, a Drawback shall be allowed and paid of the whole Duties by this Act imposed.

Maltsters, Brewers, *etc.* shall give an Account to the Officer of Excise of Malt in their Possession on *July* 5, 1803, on Penalty of 100*l. etc.*; and the Duties on such Malt shall be paid at certain Periods, on Penalty of Double the Amount.

X. And be it further enacted, That all Maltsters or Makers of Malt, Sellers or Retailers of Malt, Brewers, Distillers, Innkeepers, Victuallers, and Vinegar Makers, and all and every other Person or Persons whatsoever, who, in Trust for them, or any or either of them, or for the Use, Benefit, or Account of them, or any or either of them, shall have in his, her, or their Custody or Possession, or in his, her, or their Houses, Outhouses, Barns, Granaries, or in any other Place or Places whatsoever, upon the Fifth Day of *July* One thousand eight hundred and three, any Parcel or Quantity of Malt whatsoever, shall, on that Day, or within Ten Days next ensuing, give a true and particular Account thereof in Writing, at the Office of Excise within the Limits of which he, she, or they shall then respectively inhabit, upon Pain of forfeiting the Sum of One hundred Pounds for every Neglect therein; and the Malt of which no such Account as aforesaid shall be given, may and shall be seized by any Officer or Officers of Excise; and the Duties by this Act imposed on Malt Stock in Hand, shall be payable and paid in Manner following; (that is to say), One Eighth Part thereof on the Twenty-fourth Day of *October* One thousand eight hundred and three, and One-fourth Part thereof on the Fifth Day of *December* One thousand eight hundred and three, One-Fourth Part thereof on the Sixteenth Day of *January* One thousand eight hundred and four, and the remaining Three-Eighth Parts thereof on the Third Day of *March* One thousand eight hundred and four; and all such Maltsters or Makers of Malt, Sellers or Retailers of Malt, Brewers, Distillers, Innkeepers, Victuallers, and Vinegar Makers, who shall refuse to make such Payments, or any or either of them, for his, her, or their Stock of Malt, at such Time or Times respectively, shall forfeit Double the Amount of all the Duties charged or chargeable for or in respect of such Stock of Malt.

Officers of Excise may enter Premises of Maltsters, *etc.* to take an Account of Malt in Stock on *July* 5, 1803.

XI. And be it further enacted, That it shall be lawful for the Officers of Excise respectively to take a true and particular Account and Admeasurement of all such Malt as any Maltsters or Makers of Malt, Sellers or Retailers of Malt, Brewers, Distillers, Innkeepers, Victuallers, or Vinegar Makers, or any Person or Persons in Trust or for the Use, Benefit, or Account of them, or any or either of them, shall, on the said Fifth Day of *July* One thousand eight hundred and three, have or be possessed of, or interested in; and for that Purpose, to enter into any Dwelling House, Outhouse, Barn, Granary, or other Place whatsoever belonging to every and any such Maltster or Maker of Malt, Seller or Retailer of Malt, Brewer, Distiller, Innkeeper, Victualler, and Vinegar Maker, and each of them, and every such Person is hereby required to permit and suffer such Officer or Officers, on the said Fifth Day of *July* One thousand eight hundred

hundred and three, or afterwards, at any Time before the Duty upon ſuch Malt ſhall be paid, at his or their Requeſt, to enter and take ſuch Account and Admeaſurement thereof as aforeſaid, and, for that Purpoſe, to caſt ſuch Malt into a regular Form, for the better aſcertaining the Quantity thereof; and if they, or any or either of them, ſhall refuſe to permit or ſuffer any Officer or Officers of Exciſe ſo to do, or if any Perſon or Perſons ſhall obſtruct, oppoſe, moleſt, or hinder any Officer or Officers of Exciſe, in the due Execution of ſuch Powers hereby given, he, ſhe, or they, ſhall reſpectively forfeit One hundred Pounds for every ſuch Offence; and if any Maltſter or Maker of Malt, Seller or Retailer of Malt, Brewer, Diſtiller, Innkeeper, Victualler, or Vinegar Maker, or any other Perſon or Perſons having in his, her, or their Cuſtody or Poſſeſſion, any Quantity of Malt chargeable by this Act with the ſaid Duty or Duties, or any Part thereof, for Stock as aforeſaid, ſhall clandeſtinely remove or carry away, or cauſe or ſuffer to be removed or carried away, the ſame, or any Part thereof, before the Duties thereupon ſhall be charged, or ſhall fraudulently conceal or hide, or cauſe or ſuffer to be concealed or hid, or ſhall not produce to the Inſpection of the Officer of Exciſe or Gaugers ſuch Malt, and every Part thereof, that then and in every ſuch Caſe, every Perſon ſo offending, for every ſuch Offence, ſhall forfeit the Sum of One hundred Pounds, and the Malt which ſhall be ſo clandeſtinely removed or carried away, or fraudulently concealed or hid, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and the Perſon or Perſons in whoſe Cuſtody or Poſſeſſion ſuch Malt ſhall be found, who ſhall not, before the Diſcovery thereof, give Notice at the next Office of Exciſe of the Quantity of Malt ſo in his, her, or their Cuſtody or Poſſeſſion, ſhall alſo forfeit the Sum of Forty Shillings for every Buſhel of ſuch Malt.

Penalty for not ſuffering Officers to take Stock, or for moleſting them in the Execution of their Duty, or for clandeſtinely removing Malt, &c.

XII. And whereas by an Act paſſed in the laſt Seſſion of Parliament, it was enacted, that all Beer or Ale above the Price of Sixteen Shillings the Barrel, (excluſive of the Duties), ſhould be denominated and deemed to be Strong Beer or Ale, and all Beer of the Price of Sixteen Shillings the Barrel or under, (excluſive of the Duty), ſhould be denominated and deemed to be Table Beer within the Meaning of the ſaid Act, and all other Acts relating to Beer or Ale: And whereas it is expedient, during the Continuance of this Act, to permit Brewers of Table Beer to encreaſe the Price thereof; be it therefore enacted, That, during the Continuance of this Act, all Beer and Ale above the Price of Eighteen Shillings the Barrel, (excluſive of the Duties), ſhall be denominated, deemed, and taken to be Strong Beer or Ale; and all Beer of the Price of Eighteen Shillings the Barrel, or under, (excluſive of Duties), ſhall be denominated, deemed, and taken to be Table Beer within the Meaning of the ſaid Act of the laſt Seſſion of Parliament, and this Act, and of all other Acts of Parliament in force relating to Beer or Ale; any Thing in the ſaid Act contained to the contrary notwithſtanding.

Beer or Ale above 18*s.* *per* Barrel, excluſive of Duty, ſhall be deemed Strong, and at 18*s.* or under, Table Beer.

XIII. And be it further enacted, That, for and in reſpect of all Tea that ſhall be exported from *Great Britain* to *Ireland*, the full Duties chargeable and payable on the Importation thereof into *Ireland*, ſhall be paid to the United Company of Merchants of *England* trading to the *Eaſt Indies*, and by the ſaid Company to the Commiſſioners of Exciſe, to be by them paid into the Receipt of His Majeſty's Exchequer, diſtinct and apart from all other Duties, and ſhall be placed to the Credit of *Ireland*,

The Duties on Tea exported to *Ireland* ſhall be paid to the *Eaſt India* Company, and by them to the Exciſe, to be paid to the Exchequer to the Credit of *Ireland*.

directed by an Act passed in the Thirty-ninth and Fortieth Years of the Reign of His preſent Majeſty, intituled, *An Act for the Union of Great Britain and Ireland.*

The preſent Bonds for Exportation of Tea ſhall be taken, *etc.*

XIV. Provided always, and be it further enacted, That ſuch and the like Bonds ſhall be taken for the due Exportation of ſuch Tea, and the like Certificates for the due landing thereof, as are now by Law required.

The Amount of the additional Duties may be added to Articles contracted for.

XV. And whereas Contracts or Agreements may have been made for the Sale or Delivery of certain Articles or Commodities on which additional Duties of Cuſtoms or Exciſe are or may be granted by this Act, or by any other Act of the preſent Seſſion of Parliament, which Contracts or Agreements have no Reference to ſuch additional Duties, and thereby the ſeveral Contractors may be materially affected; for Remedy thereof, be it further enacted, That all and every Perſon or Perſons who ſhall or may have made or entered into any ſuch Contracts or Agreements, ſhall, and they are hereby reſpectively authorized and empowered, in the caſe of any ſuch Contracts or Agreements, to add ſo much Money as will be equivalent to the ſaid additional Duties reſpectively to the Price of ſuch Articles or Commodities, and ſhall be entitled by virtue of this Act to be paid for the ſame accordingly.

Penalty for obſtructing Officers, in Caſes not otherwiſe provided for.

XVI. And be it further enacted, That if any Perſon or Perſons whatſoever, ſhall moleſt, diſturb, hinder, oppoſe, or impede any Officer or Officers of Exciſe in the due Execution of the Powers and Authorities by this Act granted, or any or either of them, except in ſuch Caſes for which other Penalties are by this Act provided, every Perſon ſo offending, ſhall forfeit and loſe the Sum of Two hundred Pounds.

Recovery and Application of Penalties.

XVII. And be it further enacted, That all Fines, Penalties, and Forfeitures impoſed by this Act, ſhall be ſued for, recovered, levied, or mitigated by ſuch Ways, Means, or Methods, as any Fine, Penalty, or 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 ſhall inform, diſcover, or ſue for the ſame.

Duties to be paid into the Exchequer, and kept ſeparate, and ſhall be applied as ſhall be voted by the Commons.

XVIII. And be it further enacted, That all the Monies ariſing by the ſaid Duties, (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, diſtinctly and apart from all other Branches of the publick Revenues; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt of Exchequer, a Book or Books, in which all the Monies ariſing from the ſaid reſpective Duties, and paid into the ſaid Receipt as aforeſaid, ſhall be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs and Succeſſors, upon any Account whatever; and the ſaid Monies ſo paid into the ſaid Receipt ſhall, from Time to Time, as the ſame ſhall be paid into the ſaid Receipt, be iſſued and applied to ſuch Services as ſhall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland*, in this preſent Seſſion of Parliament, for the Service of the Year

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One thouſand eight hundred and three, or ſhall be voted by the ſaid Commons for the Service of any ſubſequent Year; and the Commiſſioners of His Majeſty's Treaſury now or for the Time being, or any Three or more of them, or the High Treaſurer for the Time being, are and is hereby authorized and empowered, to iſſue and apply the ſame accordingly.

XIX. And be it enacted, That this Act, or any of the Proviſions thereof, may be altered, varied, or repealed by any Act or Acts to be paſſed in this Seſſion of Parliament. Act may be altered or repealed this Seſſion.

XX. And be it further enacted, That this Act ſhall continue in force until Twelve Months after the Ratification of the Definitive Treaty of Peace. Continuance of Act.

SCHEDULES

SCHEDULES to which this Act refers.

Schedule A.

	Duty. £.	s.	d.
MALT.			
For every Buſhel of Malt which, from and after the 5th Day of July 1803, ſhall be made in that Part of Great Britain called England, from Barley or any other Corn or Grain — — —	0	2	0
For every Buſhel of Malt which, from and after the 5th Day of July 1803, ſhall be made in that Part of Great Britain called Scotland, from Barley or any other Corn or Grain, except Beer or Bigg —	0	2	0
For every Buſhel of Malt which, from and after the 5th Day of July 1803, ſhall be made in that Part of Great Britain called Scotland, from Beer or Bigg only, without any Mixture of Barley, or any other Corn or Grain therewith — — —	0	1	4
For every Buſhel of Malt, which ſhall be brought from Scotland, into that Part of Great Britain called England, without a Certificate from the proper Officer, that it hath paid the full Duty of Two Shillings, hereby impoſed on every Buſhel of Malt made in England, to be paid down in ready Money, by the Perſon bringing the ſame, upon Entry with the proper Officer, for the Duties on Malt, at the Port into which ſuch Malt ſhall be brought, before the landing thereof, in caſe the ſame be brought by Sea, or with the proper Officer of the ſaid Duties, in the Towns of Berwick or Carliſle, in caſe the ſame be brought by Land — — — —	0	0	8
For every Buſhel of Malt, whether ground or unground, made of Barley, or of any other Corn or Grain, belonging to any Maltſter or Maker of Malt, Seller or Retailer of Malt, Brewer, Diſtiller, Innkeeper, Victualler, or Vinegar Maker, which ſhall be either in his Cuſtody or Poſſeſſion, or in the Cuſtody or Poſſeſſion of any other Perſon or Perſons whatever, in Truſt for him, her, or them, or for his, her, or their Uſe, Benefit, or Account, in Great Britain, on the 5th Day of July 1803 — — — —	0	2	0
WINE.			
For every Tun of French Wine imported into Great Britain, for which all the Duties that ſhall have been charged, or ſhall be chargeable thereon, ſhall not have been paid, before the 13th Day of June 1803, or which on the 12th Day of June 1803, ſhall be remaining in any Warehouſe, Storehouſe, Vault, or Cellar, under the Locks of the Officers of the Cuſtoms or Exciſe — — —	18	0	0

SCHEDULE (A.)	Duty. £. s. d.
Wine, continued.	
For every Tun of all other Wines (not being French Wines) imported into Great Britain, for which all the Duties that ſhall have been charged, or ſhall be chargeable thereon, ſhall not be paid before the 13th Day of June 1803, or which on the 12th Day of June 1803, ſhall be remaining in any Warehouſe, Storehouſe, Vault, or Cellar, under the Locks of the Officers of the Cuſtoms or Exciſe, or in any Warehouſe in which the ſame ſhall have been or ſhall be lodged or depoſited under and by virtue of an Act, paſſed in the Forty-firſt Year of the Reign of His preſent Majeſty, intituled, "An Act to permit Portugal Wine to be landed and warehouſed without Payment of Duties under certain Reſtrictions for a limited Time" — —	12 0 0
For every Tun of French Wine which ſhall have been found on the Firſt actual Survey by the proper Officer of Exciſe after the 12th Day of June 1803, in the Stock, Cuſtody, or Poſſeſſion of any Dealer or Dealers in or Seller or Sellers of Foreign Wine — —	18 0 0
For every Tun of all other Wines (not being French Wines) which ſhall have been found on the Firſt actual Survey by the proper Officer of Exciſe after the 12th Day of June 1803, in the Stock, Cuſtody, or Poſſeſſion of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine — — — — —	12 0 0
SWEETS.	
For every Barrel of Liquor which, from and after the 5th Day of July 1803, ſhall be made in Great Britain for Sale by Infuſion, Fermentation, or otherwiſe, from Fruit or Sugar, or from Fruit or Sugar mixed with any other Ingredients or Materials whatſoever, commonly called Sweets, or called or diſtinguiſhed by the Name of Made Wines —	0 7 0
SPIRITS.	
For every Gallon of Wort or Waſh brewed or made for extracting Spirits in England for Home Conſumption from any Malt, Corn, Grain, or Tilts, or any Mixture with the ſame — — —	0 0 5½
For every Gallon of Cyder or Perry, or any other Waſh or Liquor brewed or made as aforeſaid from any Sort or Kind of Britiſh Materials except ſuch as are before mentioned, or any Mixture therewith, for extracting Spirits for Home Conſumption — — —	0 0 5
For every Gallon of Wort or Waſh brewed or made as aforeſaid from Melaſſes or Sugar, or any Mixture therewith, for extracting Spirits for Home Conſumption — — — —	0 0 8
For every Gallon of Waſh brewed or made as aforeſaid from Foreign refuſed Wine, or Foreign Cyder, or Waſh prepared from any Foreign Materials except Melaſſes and Sugar, or any Mixture therewith, for extracting Spirits for Home Conſumption — — —	0 0 11
For every One hundred and twenty Gallons of Waſh, which Sir William Biſhop, George Biſhop, and Argles Biſhop, and the Survivors and Survivor of them poſſeſſed of the Diſtillery and Premiſes in which George Biſhop deceaſed, carried on the Manufacture of Maidſtone Geneva, at Maidſtone, in the County of Kent, ſhall produce, on or	

	SCHEDULE (A.)	Duty. £. s. d.
Spirits, continued.		
	before the 5th Day of July 1804, from a Weight of Malt or other Corn, including the Bran thereof, and not exceeding One hundred and twelve Pounds Avoirdupois — — — —	0 15 0
For every Gallon of Wash, in the Poſſeſſion of the ſaid Sir William Biſhop, George Biſhop, and Argles Biſhop, or the Survivors or Survivor of them, at any Time, when Thirty Gallons of any Wash, ſo in their Poſſeſſion, taken and diſtilled by the Officer of Exciſe, according to the Directions, and under the Authority of an Act made in the Thirty-ninth Year of the Reign of His preſent Majeſty, ſhall be found to produce more than Two Gallons and One-eighth of a Gallon of Spirits, at the Strength of One in Six under Hydrometer Proof — — — — —		0 0 6
For every Gallon, Engliſh Wine 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 any or either of the Purpoſes herein after mentioned; (that is to ſay),		
———	For the making or diſtilling of Low Wines or Spirits, for Conſumption in Scotland, from Corn, Grain, Malt, Tilts, Cyder, or Perry, or other Wash or Liquor, made or brewed from any Sort of Britiſh Materials, or any Mixture therewith, in any Part or Place in Scotland, other than and except the Highland Diſtrict, particularly ſpecified and deſcribed in the Acts in that Caſe made and provided, the annual Sum of — — — — —	54 0 0
———	For the 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, the annual Sum of — —	335 0 0
———	For the making or diſtilling of Low Wines or Spirits for Conſumption in Scotland from Foreign refuſed Wines or Foreign Cyder, or Wash prepared from Foreign Materials, except Melaſſes or Sugar, or any Mixture therewith, in any Part or Place in Scotland, the annual Sum of — — — — —	380 0 0
———	And for the rectifying, compounding, or mixing in any Part or Place in Scotland, of any Kind of Spirits or Strong Waters for Conſumption in Scotland, the annual Sum of — — —	54 0 0
For every Gallon, Engliſh Wine Meaſure, of Spirits of the Strength of One to Ten over Hydrometer Proof, and ſo in Proportion for any higher or lower Degree of Strength, which ſhall be made or diſtilled in any Part or Place in Scotland for Conſumption in Scotland, not exceeding the Number of Gallons of Spirits limited and reſtricted to be diſtilled according to the annual Rates herein-after mentioned, by or from each Still, to be paid over and above the aforeſaid Duty on the Content of the Still, and the herein-after mentioned Duty on the Worts or Wash from which ſuch Spirits may be or may have been made, or diſtilled, the Sum of — — — —		0 0 3

SCHEDULE (A.)	Duty. £ s. d.
Spirits, continued.	
For every Gallon, Engliſh Wine Meaſure, of all Worts or Waſh brewed or made in any Part or Place in Scotland, other than and except in the Highland Diſtrict aforeſaid, for extracting Spirits for Conſumption in Scotland from any Malt, Corn, Grain, Tilts, Cyder, or Perry, or other Worts, Waſh, or Liquor made or brewed from any Sort of Britiſh Materials, or any Mixture therewith — — —	0 0 1¼
For every Gallon, Engliſh Wine Meaſure, of all Worts or Waſh brewed or made in any Part or Place in Scotland, for extracting Spirits for Conſumption in Scotland from Melaſſes or Sugar, or any Mixture therewith, or from Foreign refuſed Wines or Foreign Cyder, or Waſh prepared from Foreign Materials, or any Mixture therewith —	0 0 1¾
For every Gallon, Engliſh Wine 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 and employed in diſtilling and drawing off Spirits in the Highland Diſtrict aforeſaid, for Conſumption in the ſaid Highland Diſtrict only from the Barley, Beer, or Big, of the Growth of the ſeveral and reſpective Counties, Parts of Counties, and Places within the ſaid Highland Diſtrict, the cubical Content or Capacity of ſuch Still not being leſs than Thirty nor more than Forty Gallons, the annual Sum of — — — —	3 5 0
For every Gallon, Engliſh Wine Meaſure, exceeding Forty Gallons of the cubical Content or Capacity of each and every ſuch Still which ſhall be ſo uſed and employed by, or ſhall be in the Poſſeſſion of ſuch licenſed Perſon within the Highland Diſtrict aforeſaid, of larger Dimenſions than aforeſaid, the Surplus not being more than Three Gallons over and above the ſaid Forty Gallons, the annual Sum of	4 15 0
For and upon all Spirits of the Strength of One to Ten over Hydrometer Proof, which ſhall be diſtilled in Scotland, for Conſumption in Scotland, exceeding the ſeveral and reſpective Quantities herein-after mentioned, over and above all other Duties whatſoever, the ſeveral Sums herein-after mentioned; (that is to ſay),	
——— For every Gallon of ſuch Surplus Spirits diſtilled from Malt, Corn, or any Britiſh Materials, exceeding the annual Rate of Two thouſand and twenty-five Gallons of the Strength aforeſaid, for each Gallon of the Content of the Still when the before mentioned annual Duty of Fifty-four Pounds ſhall be paid, for every Gallon of ſuch Content in the Lowlands of Scotland, or exceeding the annual Rate of Fifty-two Gallons of the Strength aforeſaid, for each Gallon of the Content of the Still when the before mentioned annual Duty of Three Pounds Five Shillings, or of Four Pounds Fifteen Shillings reſpectively, ſhall be paid for every Gallon of ſuch Content in the Highland Diſtrict aforeſaid, the Sum of — — — —	0 1 6
——— For every Gallon of ſuch Surplus Spirits, diſtilled from Melaſſes or Sugar, exceeding the annual Rate of Four thouſand and fifty Gallons of the Strength aforeſaid, for each Gallon of the Content of the Sum	

SCHEDULE (A.)	Duty. £. s. d.
Spirits, continued.	
when the before mentioned annual Duty of Three hundred and thirty-five Pounds ſhall be paid, for every Gallon of ſuch Content in any Part or Place of Scotland, the Sum of — — —	0 2 4½
——— And for every Gallon of ſuch Surplus Spirits, diſtilled from other Foreign Materials than Melaſſes or Sugar, exceeding the annual Rate of Three thouſand ſix hundred and forty-five Gallons of the Strength aforeſaid, for each Gallon of the Content of the Still when the before mentioned annual Duty of Three hundred and eighty Pounds ſhall be paid, for every Gallon of ſuch Content in any Part or Place in Scotland, the Sum of — — — —	0 2 10½
For every Gallon of Spirits deficient, if the Quantity of Spirits, computed at the Strength of One to Ten over Hydrometer Proof, which ſhall be produced to the proper Officer or Officers of Exciſe by any Diſtiller in Scotland, and be actually charged with the before mentioned Duty of Three-pence for every Gallon, ſhall be found to fall ſhort of the Quantity which ought to have been produced according to the before mentioned annual Rates, the Sum of — — —	0 0 3
For every Deficiency of Spirits in every Caſe where the Spirits extracted by any Diſtiller in Scotland, and produced to the proper Officer of Exciſe, and actually charged with the Duty of Three-pence for every Gallon, ſhall fall ſhort of the reſpective Proportions herein-after mentioned, the ſeveral Sums herein-after mentioned; (that is to ſay),	
——— If the Spirits in which the Deficiency ſhall be diſcovered, ſhall have been made or diſtilled from Malt, Corn, or Britiſh Materials, or any Mixture therewith, and if any Diſtiller in the Lowlands of Scotland ſhall not produce to the proper Officer at leaſt Eleven Gallons Engliſh Wine Meaſure of Spirits of the Strength of One to Ten over Hydrometer Proof, for every One hundred Gallons of Waſh prepared from the ſaid Materials, and found in the Cuſtody of ſuch Diſtiller; or if any Diſtiller in the Highland Diſtrict of Scotland ſhall not produce to the Officer at leaſt Six Gallons of Spirits of the Strength aforeſaid for every One hundred Gallons of Waſh prepared from Barley, Beer, or Bigg of the Growth of the ſaid Highlands, or any Mixture therewith, and found in the Cuſtody of ſuch Diſtiller, for every Gallon deficient, the Sum of — — —	0 0 9
——— If the Spirits in which the Deficiency ſhall be diſcovered ſhall have been made or diſtilled from Melaſſes or Sugar, or any Mixture therewith, and any Diſtiller in any Part or Place in Scotland ſhall not produce to the proper Officer at leaſt Twenty-two Gallons of Spirits of the Strength aforeſaid for every One hundred Gallons of Waſh prepared from the ſaid Materials, and found in the Cuſtody of ſuch Diſtiller, for every Gallon deficient — — —	0 1 10½
——— Or if the Spirits in which the Deficiency ſhall be diſcovered ſhall have been diſtilled from any other Foreign Materials or any Mixture therewith, and any Diſtiller in any Part or Place in Scotland ſhall not produce to the proper Officer at leaſt Twenty Gallons of Spirits of the Strength aforeſaid, for every One hundred Gallons of Waſh prepared from the ſaid Materials, and found in the Cuſtody of ſuch Diſtiller, for every Gallon deficient — — —	0 2 4

SCHEDULE (A.)	Duty. £. s. d.
Spirits continued.	
For 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 made or diſtilled in England, and imported or brought from thence into Scotland — —	0 2 0
For every Gallon of Britiſh Spirits of a Strength not exceeding that of One to Ten over Hydrometer Proof, manufactured in Scotland, and brought from thence into England — — —	0 2 5
For every Gallon of all ſuch Spirits as laſt aforeſaid of a greater Strength than One to Ten over Hydrometer Proof, and not exceeding Three per Centum over and above One to Ten over Hydrometer Proof, Two Shillings and Five-pence, and alſo a further Duty proportioned to the Degree of Strength in which ſuch Spirits ſhall exceed the ſaid Strength of One to Ten over Hydrometer Proof — — —	0 2 5 and a Surcharge.
For every Gallon of Single Rum, Spirits, or Aqua Vitæ, of the Produce of the Britiſh Colonies or Plantations in America, imported into Great Britain — — — — —	0 3 5½
For every Gallon of Rum, Spirits, or Aqua Vitæ, above Proof, of the Produce of the Britiſh Colonies or Plantations in America, imported into Great Britain — — — — —	0 6 8
For every Gallon of Single Rum, Spirits, or Aqua Vitæ improted by the United Company of Merchants of England trading to the Eaſt Indies	0 3 9
For every Gallon of Rum, Spirits, or Aqua Vitæ, above Proof, imported by the United Company of Merchants of England trading to the Eaſt Indies — — — — —	0 7 3
For every Gallon of Single Brandy, Spirits, Aqua Vitæ, or Strong Waters, of any Sort or Kind, other than ſuch Rum, Spirits, or Aqua Vitæ, as aforeſaid, imported into Great Britain, not being Iriſh Spirits, imported directly from Ireland — — —	0 4 2½
For every Gallon of Brandy, Spirits, Aqua Vitæ, or Strong Waters, above Proof, other than ſuch Brandy, Rum, Spirits, or Aqua Vitæ, as aforeſaid, imported into Great Britain, not being Iriſh Spirits, imported directly from Ireland — — —	0 8 2½
TEA.	
For and upon all Tea which, from and after the 12th Day of June 1803, ſhall have been or ſhall be ſold in Great Britain, by the United Company of Merchants of England trading to the Eaſt Indies, to be computed upon the Groſs Prices at which ſuch Tea ſhall be ſold, and to be paid by the Purchaſer or Purchaſers of ſuch Tea, to the ſaid United Company, and by the ſaid United Company, to the Commiſſioners of Exciſe for the Time being — — —	45 0 0 per Centum.
BEER, ALE, OR MUM.	
For every Barrel, conſiſting of Thirty-ſix Gallons Engliſh Beer Meaſure, of Iriſh Beer, Ale, or Mum, which ſhall be imported into Great Britain directly from Ireland — —	0 4 11

SCHEDULE—(A.)	Duty. £. s. d.
SWEETS.	
For every Barrel of Sweets, or Made Wines of Iriſh Manufacture, which ſhall be imported directly from Ireland into Great Britain —	0 7 0
IRISH SPIRITS.	
For every Gallon of Spirits, Aqua Vitæ, or Strong Waters, diſtilled or made in Ireland, and imported into Great Britain, at a Strength not exceeding One to Ten over Hydrometer Proof — —	0 2 10½
For and upon all ſuch Spirits, laſt above mentioned, above the Strength of One to Ten over Hydrometer Proof, a Duty in Proportion to the laſt mentioned Duty, and for and upon all ſuch of the ſaid Spirits as ſhall be ſweetened or compounded, a like Duty, computed upon the higheſt Degree of Strength at which ſuch Spirits can be made.	

Schedule B.

DRAWBACKS.	£.	s.	d.
For every Barrel of Strong Beer or Ale, brewed or made in Great Britain, above Eighteen Shillings the Barrel, exclusive of the Duty, and not being Two-penny Ale, mentioned and described in the Seventh Article of the Treaty of Union with Scotland, which shall be duly exported to Foreign Parts, as Merchandize, and which shall be proved to have been brewed after the 5th Day of July 1803, the Sum of —	0	4	11
For every Tun of Foreign Wine, which shall be exported to Foreign Parts, by way of Merchandize, from or out of the entered Stock of any Dealer or Dealers, or Seller or Sellers of such Wine, the Whole of the Duties by this Act imposed respectively.			
For all Tea, for and in respect whereof the Duty by this Act imposed shall have been paid, and which shall be duly exported as Merchandize, directly from the Warehouses in which the same shall have been lodged, according to Law, upon the Importation thereof, to any Place on the Exportation of Tea, to which a Drawback of the Duty is now allowed by Law, the whole of the Duty by this Act imposed.			

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