ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

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C A P. C.

An Act for better regulating the diftilling of Spirits in *England* for Exportation to *Scotland*, and in *Scotland* for Exportation to *England*; for the better fecuring the Duties payable thereon; and for altering the Time of making Entry, and granting Licences to diftil Spirits for *Scotland*.

[10th *July* 1805.]

WHEREAS the Regulations by Law eftablifhed for fecuring the Duties on Spirits made in *England* for Exportation to *Scotland*, and made in *Scotland* for Exportation to *England*, have been found infufficient to anfwer the good Purpofes thereby intended; and it is therefore expedient to make further Regulations for fecuring thofe Duties; be it therefore enacted by the King's moft Excellent Majefty, by and with the Advice and Confent of the Lords Spiritual and Temporal, and Commons, in this prefent Parliament affembled, and by the Authority of the fame, That, from and after the Firft Day of *October* One thoufand eight hundred and five, no Perfon fhall make or diftil in *England* any Spirits for Exportation to *Scotland*, or in *Scotland* for Exportation to *England*, in any Houfe or Place entered or not entered, within the Diftance of One Mile from any Houfe or Place entered for keeping *Britifh* Spirits for Sale in Quantities of Two Gallons or upwards, or within the like Diftance from any Houfe or Place which fhall then be, or within One Year immediately preceding fhall have been, entered for making or diftilling Spirits for Exportation to Foreign Parts, or for

Regulations for diftilling Spirits in England for Exportation to Scotland, and in Scotland for Exportation to England, &c.

making or diſtilling Spirits in *England* for the Conſumption of *England*, or in *Scotland* for the Conſumption of *Scotland*; nor ſhall any Perſon make or diſtil in *England* any Spirits for the Conſumption of *England*, or in *Scotland* for the Conſumption of *Scotland*; or make uſe of any Houſe or Place for the keeping of *Britiſh* Spirits for Sale in Quantities of Two Gallons or upwards, within the like Diſtance of One Mile from any Houſe or Place entered, or which ſhall within One Year immediately preceding have been entered, for making or diſtilling Spirits for Exportation from any One of the ſaid Parts of the United Kingdom to the other of them; on Pain of forfeiting in every ſuch Caſe the Sum of Five hundred Pounds, together with all and every Still, Maſh Tun, Cooler, Waſh Batch, and other Utenſils; and alſo all the Spirits, Wort, Waſh, or other Materials fit or proper for Diſtillation, which ſhall be found in any ſuch Houſe or Place as aforeſaid, entered or uſed contrary to the Directions of this Act; and all and every ſuch Still, Maſh Tun, Cooler, Waſh Batch, and other Utenſils, and Spirits, Wort, Waſh, or other Materials, may and ſhall be ſeized by any Officer or Officers of Excife: Provided always, that nothing in this Act contained ſhall extend or be conſtrued to extend to prevent any Perſon not being ſuch Diſtiller of Spirits for Exportation to *England* or *Scotland* reſpectively, nor concerned or intereſted in any ſuch Diſtillery, from entering and making uſe of any Houſe or Place for keeping *Britiſh* Spirits for Sale in Quantities of Two Gallons or upwards, within any Diſtance not leſs than One hundred Yards of any Houſe or Place which ſhall be, or which, within One Year immediately preceding, ſhall have been, entered for diſtilling or making Spirits for Exportation to *England* or *Scotland* reſpectively; nor ſhall any Thing in this Act extend, or be conſtrued to extend, to prevent or hinder any Diſtiller or Diſtillers in *England* or *Scotland* reſpectively for Exportation as aforeſaid, from making Entry of any Houſe or Place for diſtilling Spirits for ſuch Exportation, within any Diſtance not leſs than One hundred Yards of any Houſe or Place which ſhall be, or which, within One Year immediately preceding, ſhall have been entered for keeping *Britiſh* Spirits for Sale in Quantities of Two Gallons or upwards, provided ſuch Diſtiller ſhall not have any Concern or Intereſt in the Trade or Buſineſs carried on in any ſuch Houſe or Place entered for keeping *Britiſh* Spirits for Sale as aforeſaid.

Penalty.

No Diſtiller to enter or uſe any Waſh Still of leſs Content than 3000 Gallons, nor any Low Wine Still of larger Content than One Fourth Part of the Content of the Waſh Still.

II. And be it further enacted, That it ſhall not be lawful for any Diſtiller of Spirits in *England* for Exportation to *Scotland*, nor for any Diſtiller of Spirits in *Scotland* for Exportation to *England*, to make Entry of, or keep, uſe, or employ any Waſh Still of leſs Content or Capacity than Three thouſand Gallons, including the Head, nor any Low Wine Still of larger Content or Capacity, including the Head, than One Fourth Part of the Content or Capacity of the Waſh Still uſed or employed by ſuch Diſtiller.

Proportions of the Stills.

III. And be it further enacted, That it ſhall not be lawful for any ſuch Diſtiller of Spirits for Exportation to *England* or *Scotland* reſpectively, to keep, uſe, or employ any Still for diſtilling Spirits for Exportation as aforeſaid, except ſuch as ſhall be of the following Proportions; (that is to ſay), the Diameter of ſuch Still to be taken in the wideſt Part thereof ſhall not exceed the Altitude thereof, aſcertained in a perpendicular Line from the Centre of the Bottom of ſuch Still to the Centre of the Collar or Lip of the

the ſame, excluſive of the Head, in a greater Proportion than One Half of ſuch Altitude, nor ſhall the Diameter at the Bottom of ſuch Still exceed the Altitude thereof, nor ſhall the Bottom of ſuch Still be otherwiſe curved than inwards or towards the Body thereof.

Manner of charging the Still.

IV. And be it further enacted, That every entered Waſh Still belonging to ſuch Diſtiller of Spirits for Exportation to *England* or *Scotland* reſpectively, ſhall every Time the ſame ſhall be worked be preſumed to be charged with Wort or Waſh in the Proportion of Four Parts in Five of the Content or Capacity of ſuch Still including the Head thereof, according to the average Rates herein after ſpecified, (that is to ſay), for ſuch Time or Times as ſuch Waſh Still ſhall be worked the ſame ſhall be preſumed to be charged as aforeſaid, at the average Rate of not leſs than Six Times in each Week; and ſuch Waſh Still ſhall not be charged or worked oftener than Six Times in each Week on an Average of the Time for which ſuch Still ſhall be worked in any One Year, reckoning from the Firſt Day of *October*; and if any Diſtiller ſhall charge his or her Waſh Still oftener than Six Times a Week on an Average during the Continuance of ſuch Entry in any One Year, he ſhall for every Working beyond ſuch Average be charged with and pay Duty at and after the Rate of Twenty Shillings *per* Gallon, computed at the Produce of Eighteen Gallons of Spirits at the Strength of One to Ten over Hydrometer Proof, for every One hundred Gallons of Wort or Waſh which ſuch Waſh Still would require to charge it Four Parts in Five of its Contents; ſuch Duty to be appropriated and applied in ſuch Manner as the Duties on *Britiſh* Spirits impoſed by an Act paſſed in the Forty-third Year of His preſent Majeſty's Reign, intituled, *An Act to repeal the Duties of Exciſe payable in* Great Britain; *and to grant other Duties in lieu thereof*, are directed to be appropriated and applied.

The Time of beginning to work the Still.

V. And be it further enacted, That no Diſtiller for Exportation to *England* or *Scotland* reſpectively ſhall be permitted to make Entry of any Houſe or Place for the making or diſtilling of Spirits for Exportation as aforeſaid, to commence working at any other Period than the Firſt Day of *October* in each Year, and that every Waſh Still after the working thereof ſhall have commenced ſhall be preſumed to be kept regularly at work for the Space of Three Calendar Months ſucceſſively at the leaſt, to be computed from the Day of beginning to work the ſame; and no Perſon or Perſons who ſhall have begun to work any ſuch Waſh Still as aforeſaid ſhall be at liberty to diſcontinue or to withdraw the Entry of any ſuch Waſh Still, after the working thereof ſhall have commenced and been begun, until the Expiration of the ſaid Term of Three Calendar Months, to be computed as aforeſaid; and if any ſuch Diſtiller ſhall be deſirous to diſcontinue the working of any ſuch Waſh Still as aforeſaid, at the End of the ſaid Term of Three Calendar Months, or at any ſubſequent Period previous to the Firſt Day of *October* then next enſuing, he or ſhe ſhall and is hereby required to give to the proper Officer of Exciſe Fifteen Days previous Notice in Writing of ſuch his or her Intention to diſcontinue the working ſuch Waſh Still.

No Houſe entered for diſtilling for Exportation to England or

VI. And be it further enacted, That no ſuch Houſe or Place entered for making Spirits for Exportation to *England* or *Scotland* as aforeſaid, ſhall be entered or uſed for diſtilling or making Spirits for the Conſumption

Scotland shall be used for distilling for int r a .onsumption.

tion of that Part of the United Kingdom in which the same is situated, within the Year (reckoning from the First Day of *October*) in which any such House or Place shall have been entered or used for making or distilling Spirits for Exportation to *England* or *Scotland* respectively, nor until all the Worts and Wash remaining shall have been actually distilled into Spirits, and the Whole of the Spirits so made or distilled for Exportation to *England* or *Scotland* as aforesaid, actually and *bonâ fide* exported to *England* or *Scotland* as the Case may require.

Distillers for Exportation to export a Quant ty of Spirits in Proportion to the Quan ity of W. sh, or in Default to pay a hi her Duty by way of Penalty.

VII. And be it further enacted, That every such Distiller for Exportation to *England* or *Scotland* as aforesaid shall produce, and duly export to *England* or *Scotland*, as the Case may require, at least Eighteen Gallons of Spirits at the Strength of One to Ten over Hydrometer Proof for every One hundred Gallons of Wort or Wash which shall be brewed or made by such Distiller, and if any such Distiller shall neglect or refuse to produce, and duly export to *England* or *Scotland*, as the Case may equire, at least Eighteen Gallons of the Strength aforesaid, or shall not produce and so expo t as aforesaid a Quantity of Spirits at the said Strength equal to the Quantity which ought to be produced by regularly working his or her Wash Still, charged in the Proportion and worked the average Number of Times herein-before required, such Distiller for every such Neglect or Refusal as aforesaid shall, for the whole Quantity of Spirits which shall appear to be deficient, be charged with and pay Duty for the same at and after the Rate of Twenty Shillings for every Gallon of such Spirits so deficient, such Duty to be appropriated and applied in such Manner as the Duties on *British* Spirits imposed by the said Act of the Forty-third Year aforesaid, are directed to be appropriated and applied.

In Cases of Accident, proved to the Satisfaction of the Commissioners of Excise, they may give Relief.

VIII. Provided always, That if it shall at any Time be made appear by sufficient Proof upon Oath, to the Satisfaction of the respective Commissioners of Excise in *England* or *Scotland* as the Case may require, that the average working of the Wash Still, according to the Directions of this Act, was absolutely interrupted and prevented by unavoidable Accident or Necessity, (the Nature and Extent of such Accident or Necessity being fully and clearly proved), and that the whole Quantity of Wort or Wash actually brewed or made had been fairly and *bonâ fide* produced to the Sight, and duly taken account of by the proper Officer or Officers of Excise, then and in such Case it shall be lawful for the said respective Commissioners of Excise to grant such Relief from the Payment of the aforesaid Duty, for so much of any such Deficiency occasioned by such Interruption or Prevention of working the Wash Stills, as in their Judgement shall appear reasonable and just.

Penalty on removing Spirits otherwise than for Exportation.

IX. And be it further enacted, That if any Person shall take, remove, or carry away, or aid or assist in taking, removing, or carrying away any Spirits from any House or Place entered for making or distilling Spirits for Exportation to *England* or *Scotland* respectively, or from any Warehouse, Storehouse, Cellar, Room, or other Place in which any Spirits so made or distilled shall be lodged or deposited (except for the sole Purpose of conveying or having the same conveyed or exported directly to *England* or *Scotland*, as the Case may require), every Person so offending shall for every such Offence forfeit the Sum of One hundred

Pounds, over and above all Penalties or Forfeitures to which the Proprietor or Maker of such Spirits might or may be liable; and it shall be lawful for any Officer or Officers of Excise and all other Persons acting in his or their Aid, to stop, arrest, and detain all and every the Person or Persons so taking, removing, or carrying away, or aiding or assisting in taking, removing, or carrying away any Spirits as aforesaid, and to convey the said Person or Persons before One or more Justice or Justices of the Peace for the County, Riding, Stewartry, Division, City, or Liberty respectively, wherein such Person shall be so stopped, arrested, or detained as aforesaid; and it shall be lawful for such Justice or Justices of the Peace, on Confession of the Party or on Proof by the Oath of One or more credible Witness or Witnesses, to convict the Person or Persons so stopped, arrested, or detained as aforesaid, and the Person or Persons so convicted, shall immediately on such Conviction pay the said Sum of One hundred Pounds into the Hands of the Officer of Excise who shall have conveyed such Offender before such Justice or Justices of the Peace, to be applied in Manner herein-after directed; and on such Offender or Offenders refusing or neglecting to pay the said Sum of One hundred Pounds, the Justice or Justices so convicting as aforesaid shall, by Warrant or Warrants under his or their Hand and Seal, or Hands and Seals, commit such Offender or Offenders to the House of Correction for the said County, Riding, Stewartry, Division, City, or Liberty, respectively, there to remain, and to be kept to hard Labour for the Space of Twelve Calendar Months, to be reckoned from the Day of such Conviction; and the Person or Persons so committed shall not be discharged until he, she, or they shall have paid the said Sum of One hundred Pounds, or until the Expiration of the said Twelve Calendar Months.

Officers of Excise to keep an Account of Quantities distilled, and return the same to the Collector of Excise.

X. And be it further enacted, That the principal or superior Officer of Excise, who shall be appointed or employed to survey or inspect the Operations of any Distiller distilling or making Spirits for Exportation to *England*, or *Scotland* respectively, shall keep an exact and true Account of all Wort or Wash, brewed, or made, or distilled into Spirits by every such Distiller as aforesaid, whose Operations he shall be appointed or employed to survey or inspect, and also of the actual Quantity of Spirits, computed at the Strength of One to Ten over Hydrometer Proof, which shall be distilled, made, or produced by such Distiller as aforesaid, and shall also calculate the Quantity of Spirits computed at the said Strength which such Distiller ought to produce, according to the Quantity of Wort or Wash brewed or made by such Distiller, reckoning Eighteen Gallons of such Spirits for every One hundred Gallons of Wort or Wash; and such Officer shall also calculate the Quantity of Spirits, computed at the Strength aforesaid, which ought to be produced according to the Proportions in which such Distiller is hereinbefore presumed to charge his or her Wash Still each Time of working the same, and also according to the average Number of Times in each Week, which each Wash Still is hereby presumed to be worked; and such Officer shall once in every Six or Seven Weeks make out and return to the proper Collector of Excise, or such other Person as the respective Commissioners of Excise shall direct to receive the same, an Account of such real Quantities of Wort, Wash, and Spirits as aforesaid, and also of such calculated and computed Quantity of Spirits as aforesaid.

A Sample to be taken of all British Spirits.

XI. And be it further enacted, That it shall be lawful for the proper Officer or Officers of Excise who shall attend the warehousing or making up of *British* Spirits distilled or made for Exportation to *England* or *Scotland* respectively, to take a Sample not exceeding Half a Pint *English* out of every Vat, Cask, or other Utensil in which such Spirits shall be made up and stored, which Sample, after the Strength shall have been ascertained, shall be labelled with the Number of such Vat, Cask, or Utensil, and the Day and Year when taken, and shall be sealed and securely kept under the joint Locks of the proper Surveyor or Supervisor and Officer until the Expiration of Three Calendar Months after the Spirits to which such Samples refer shall have been duly certified to have been exported and landed in *England* or *Scotland* as the Case may require, and at the Expiration of such Three Months every such Sample shall be sold under the Direction of the respective Commissioners of Excise in *England* or *Scotland*, and the Produce thereof, after deducting the Charges of keeping and selling the same, shall be applied as follows, (that is to say) a Sum after the Rate of Three Shillings *per* Gallon shall be paid to the Distiller or Distillers from whose Stock the same was taken, and the Residue shall be paid into the Exchequer, and be appropriated and applied as Duties arising from *British* Spirits are by the said Acts of the Forty-third Year aforesaid directed to be appropriated and applied.

Distillers once in Six or Seven Weeks to make out an Account of Quantities distilled, and return the same verified on Oath to the Collector of Excise.

XII. And be it further enacted, That every such Distiller for Exportation to *England* or *Scotland* respectively as aforesaid, shall once in every Six Weeks or Seven Weeks make out and deliver to the proper Collector of Excise or other Person appointed or employed by the respective Commissioners of Excise in *England* or *Scotland* to receive the same, an Account of the Quantity of Worts or Wash brewed or made by such Distiller within such Six Weeks or Seven Weeks, and of the Quantity of such Wort or Wash actually distilled into Spirits within the same Period, and also of the Quantity of Spirits computed at the Strength of One to Ten over Hydrometer Proof which have been actually distilled or made by such Distiller within such Period, together with an Account of such Spirits computed at the Strength aforesaid, which shall have been sent, shipped, or exported within the same Period to or for *England* or *Scotland* as the Case may require, and every such Distiller shall make Oath to the Truth of such Account before such Collector or other Officer of Excise as aforesaid, (which Oath such Collector or other Person is hereby required and empowered to administer) and if any such Distiller as aforesaid shall neglect or refuse to make out and deliver such Account as aforesaid, or to verify the same on Oath, he, she, or they shall for every such Neglect or Refusal forfeit the Sum of Two hundred Pounds.

Distillers to give Bond with Sureties for the Performance of the Regulations of this and other Acts.

XIII. And be it further enacted, That before any Person shall begin to prepare or brew any Wort or Wash to be distilled or made into Spirits for Exportation to *England* or *Scotland* respectively, every such Person shall give Bond with Two sufficient Sureties to be approved of by the respective Commissioners of Excise in *England* or *Scotland*, or other Person or Persons appointed or employed by them respectively for that Purpose, (which Bond the said respective Commissioners of Excise

cise or other Persons as aforesaid are hereby authorized and required to take in His Majesty's Name), himself or herself in the Penalty of Twenty Shillings, and the Sureties in the Bond jointly and severally in the Penalty of Five Shillings for every Gallon of the Content or Capacity of the Wash Still or Wash Stills including the Head or Heads thereof, kept, used, or employed by such Distiller, conditioned for his or her duly and truly observing, conforming to, performing, and executing all and every the Rules, Regulations, Restrictions, and Provisions contained in this Act; and in Default of entering into such Bond, every Entry made by any such Distiller as aforesaid shall be and the same is hereby declared null and void to all Intents and Purposes.

Entry of Place for Distillation to be made at no other Time than the First of October, &c.

XIV. And be it further enacted, That no Person shall be allowed to make Entry of any House or Place in *England* for distilling Spirits for Exportation to *Scotland*, nor in *Scotland* for Exportation to *England*, at any other Period or Time than on the First Day of *October* in each Year; nor shall any Licence be granted for distilling Spirits as aforesaid, to commence at any other Day or Time than the First Day of *October*, any Law or Act of Parliament to the contrary notwithstanding.

Persons taking false Oaths liable to the Penalties of Perjury.

XV. And be it further enacted, That any Person or Persons who shall be convicted of wilfully taking a false Oath in any of the Cases in which an Oath is by this Act required to be taken, shall be liable to the Pains and Penalties to which Persons are liable for wilful and corrupt Perjury.

Penalties how to be recovered.

XVI. 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 (except where otherwise specially directed by this Act) as any Pain, Penalty, or Forfeiture may be sued for, 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 will inform, discover, or sue for the same.

Distillers in Scotland to make Entry and take out Licences on the First October instead of the Tenth of November.

XVII. And whereas it will be for the Accommodation of the Trade to permit the Distillers in *Scotland* to make Entry and take out Licences for distilling Spirits for the Consumption of *Scotland* to commence on the First Day of *October* in each Year, instead of the Tenth Day of *November* in each Year; be it therefore enacted, That, from and after the passing of this Act it shall and may be lawful to and for any Distiller or Distillers in *Scotland* to make Entry of their Works, and take out a Licence or Licences to commence on the First Day of *October* in each Year instead of the Tenth Day of *November*; and the Commissioners of Excise in *Scotland*, or any Three or more of them are hereby authorized and required to permit such Entry and to grant such Licence accordingly, any Thing in this or any other Act to the contrary notwithstanding: Provided always, that no such Licence shall be granted to commence and take effect on any other Day than the First Day of *October* in each Year, nor for any longer or shorter Period than for One complete Year.

XVIII. And

Former Acts (except where hereby altered) to continue in force.

XVIII. And be it further enacted, That nothing in this Act contained shall extend or be construed to extend to repeal or alter any Act or Acts of Parliament in force immediately before the passing of this Act, relating to the Distillation of Spirits, save and except so far as any such Act or Acts, or the Clauses, Provisoes, Powers, or Authorities therein contained or granted, are repealed, revoked, altered or controuled by this present Act; any Thing herein contained to the contrary in anywise notwithstanding.

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