

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. CII.

An Act for repealing the Duties of Excise on Stills used for distilling or rectifying Low Wines or Spirits for Consumption in *Scotland*; on Worts or Wash made for extracting Spirits; and on Spirits made for Consumption in *Scotland*; and for granting and securing other Duties in lieu thereof; and for better securing the Duties on Foreign Spirits and on Malt.

[16th *July* 1806.]

Most Gracious Sovereign,

WHEREAS by and Act passed in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act to repeal the Duties of Excise payable in* Great Britain, *and to grant other Duties in lieu thereof*, certain Duties of Excise are payable for or in respect of Stills used in *Scotland* for distilling Low Wines or Spirits for the Consumption of *Scotland*, and for rectifying, compounding, or mixing Spirits; and also certain other Duties for or in respect of Worts or Wash brewed or made in *Scotland* for extracting Spirits for Consumption in *Scotland*, and for or in respect of Spirits distilled or made in *Scotland* for the Consumption of *Scotland*: And whereas by another Act, passed in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty, until Twelve Months after the Ratification of the Definitive Treaty of Peace, certain additional Duties of Excise in* Great Britain, certain other Duties for and in respect of such Stills, Worts, and Wash, and Spirits as afore-

3 G. 3. c. 69.

43 G. 3. c. 82.

aforesaid, are granted and made payable, until Twelve Months after the Ratification of the Definitive Treaty of Peace: And whereas it is expedient to repeal the said Duties, and to impose other Duties in lieu thereof; 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 Tenth Day of *August* One thousand eight hundred and six; all and singular the said Duties shall cease and determine and be no longer payable or paid, save and except in all Cases relating to the recovering or paying any Arrears thereof respectively which may at any Time remain unpaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, relating thereto respectively, which shall have been incurred at any Time before or on the said Tenth Day of *August*.

The Duties imposed by 43 G. 3. c. 69, and those by 43 G. 3. c. 81. to cease.

In lieu thereof certain Duties imposed on Licences and other Things to be mentioned in Schedules.

II. And be it further enacted, That from and after the said Tenth Day of *August*, in lieu and in stead of the Duties by this Act repealed, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, on Licences, and on the several other Articles, and Things mentioned and described in the Schedules marked (A.) and (B.) hereunto annexed, the several Sums of Money and Duties of Excise as they are respectively inserted, described, and set forth in the said Schedules marked (A.) and (B.)

Duties to be under the Commissioners of Excise.

III. And be it further enacted, That the several and respective Duties by this Act imposed shall be under the Management of the Commissioners of Excise in *Scotland*, and shall (except as is herein-after excepted, or otherwise directed or provided) be raised, collected, recovered, secured, and paid by such Persons, at such Times, and 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 Powers 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 (except as aforesaid) as by several Acts made in the Twenty-eighth, Thirty-third, Thirty-fifth, Thirty-seventh Thirty-ninth and Fortieth, and Forty-fifth Years of the Reign of His present Majesty, for the Regulation of Distilleries in *Scotland*, or by any other Act or Acts of Parliament now in force concerning the several Matters and Things respectively, for or in respect whereof any Duty is by this Act imposed, is directed or prescribed; and that all the Provisions, Penalties, Forfeitures, Powers, Authorities, Rules, and Directions mentioned and contained in the said Acts respectively (except as aforesaid), shall be practised and put in Execution for the raising, receiving, levying, recovering, securing, or paying the several and respective Duties by this Act imposed, in Manner in the said Acts directed, as fully and effectually, to all Intents and Purposes, as if the same were particularly repeated and enacted in this Act.

Licences to make Spirits in the Lowlands of Scotland to be the same as under 39 & 40 G. 3. with certain Exceptions.

IV. And be it further enacted, That all Licences to make, distil, rectify, or compound Spirits in the Lowlands of *Scotland*, shall be granted in the Manner and Form directed by an Act of 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, save and except that every such Licence shall commence and take effect from the First Day of *October* in each Year, and shall be and remain in force and effect for One Year only from the said First Day of *October* in each Year, and that no such Licence shall be granted, save and except between the said First Day of *October* and the First Day of *November* in each Year: Provided always, that it shall and may be lawful to and for any licensed Distiller in the Lowlands of *Scotland* to deliver up to the Commissioners of Excise, or to the proper Supervisor or Surveyor of the District, his or their Licence to be vacated on the Terms and Conditions, and at the Time and in the Manner directed by the said Act of the Thirty-ninth and Fortieth Year of the Reign of His present Majesty; any Thing in this or any other Act in anywise to the contrary notwithstanding.

Licences to make Spirits in the Highlands to be granted by the Collector and Supervisor of the District, and shall be in force for a Year.

V. And be it further enacted, That all Licences to make or distil Spirits in the Highlands of *Scotland*, shall be granted under the Hands and Seals of the Collector and Supervisor of Excise of the Collection and District within which the same shall authorize the Distiller or Distillers to whom the same shall be granted to make or distil Spirits; and every such Licence shall commence, take effect, and be in force from the First Day of *October* in each Year, and shall remain in full force and effect for One Year, and no longer.

No Licence to be granted until the Person applying for it shall have paid the Duty for every former Licence.

VI. And be it further enacted, That no Licence shall be granted for distilling Spirits in *Scotland* until the Person applying for the same shall have paid up the Whole of the Duty charged on every former Licence granted to such Distiller, and also the Whole of the Duty charged on all Worts or Wash made, brewed, or received, and on Spirits distilled by him by virtue of such Licence.

When any Distiller in the Highlands has brewed a Quantity of Wort or Wash, sufficient to produce 75 Gallons of Spirit, the Licence to cease.

Allowing Distiller to take out a new Licence upon the same Terms as the first, with certain Exceptions.

VII. And be it further enacted, That when and so soon as any Distiller in the Highlands of *Scotland* shall have brewed, made, or received, and distilled into Spirits a Quantity of Wort or Wash, sufficient to produce Seventy-five Gallons of Spirits, at the Strength of One to Ten over Hydrometer Proof, for each and every Gallon of the full Content or Capacity of the Still or Stills specified or mentioned in the Licence granted to such Distiller or Maker of Spirits in the said Highlands, computing Ten Gallons of such Spirits, of the Strength aforesaid, for every One hundred Gallons of such Wort or Wash, then and in every such Case the Licence of such Distiller shall cease and determine, and be no longer in force: Provided always nevertheless, that such Distiller or Maker of Spirits in the Highlands of *Scotland* shall be at Liberty to take out a new or fresh Licence, to be granted in the Manner and on the Terms and Conditions of the first Licence, save and except that the same shall in no Case be granted for a longer Term than to the First Day of *October* then next ensuing, and such further Licence shall also cease and determine when and so soon as such Quantity of Worts or Wash as aforesaid shall have been made, brewed, or received, and distilled into Spirits; and at the Termination of every such Licence within the Year for which the first Licence was granted, by the Distiller having brewed, made, received, and distilled into Spirits such Quantity

Quantity of Worts or Wash as aforesaid, the Distiller or Maker thereof shall be at Liberty to renew and take out a fresh Licence: Provided also, that no Licence shall be granted for distilling Spirits in the Highlands of *Scotland*, save and except to such Person or Persons, and for such Distillery to, and for which a Licence shall have been taken out between the First of *October* and the First Day of *November* in each Year, to commence and take effect from the First Day of *October* in each Year.

Licences to be granted to regular entered Distillers in the Highlands, in the present Year, on paying the Duties.

VIII. Provided also, and be it further enacted, That it shall be lawful to grant a Licence to any regular entered Distiller or Distillers in the Highlands of *Scotland*, who shall apply for the same, to make or distil Spirits in the said Highlands, betweeen the Tenth Day of *August* and the First Day of *October* in the present Year, subject to the Payment of the Duty by this Act imposed on Highland Licences, and subject also to the Payment of the several Duties by this Act imposed on Worts, Wash, and Spirits, and to the several Rules, Regulations, and Restrictions provided by this Act, in relation to the making or distilling Sprits in the Highlands of *Scotland*: Provided nevertheless, that no such Licence to be granted for making or distilling Spirits, between the Tenth Day of *August* and the First Day of *October* in the present Year, shall authorize or allow any Distiller or Distillers to make or distil a greater Quantity of Spirits, at the Strength aforesaid, than shall be equal to Seventy-five Gallons of such Spirits for each and every Gallon of the Content or Capacity of the Still or Stills specified or mentioned in such Licence, nor to brew, make, or receive into his Custody a greater Quantity of Wash than shall be sufficient to extract such Quantity of Spirits as aforesaid, computing Ten Gallons of such Spirits for every One hundred Gallons of the Wort or Wash brewed, made, or received as aforesaid.

For estimating the Quantity of Spirits made by which the Termination of the Licence is to be regulated.

New Licence to be taken out for any surplus Spirits.

IX. And be it further enacted, That the Quantity of Spirits made or distilled, or the Quantity of Wort or Wash brewed, made, or received, by which the Termination of the Licence granted to any Distiller in the Highlands of *Scotland* shall be regulated, shall be reckoned from the Quantity which shall be first produced, until the full Quantity of either shall be made; and if any surplus Spirits shall be made or distilled beyond the Quantity for which the Licence shall have been granted, without taking out a new or fresh Licence, or if any surplus Wort or Wash shall be remaining after such Quantity of Spirits as aforesaid shall have been made or distilled, then and in every such Case the Distiller or Distillers by whom such surplus Spirits shall be made or distilled, or in whose Custody or Possession such surplus Wort or Wash shall remain or be discovered, shall immediately take out and pay the Duty for a new and fresh Licence, or in Default thereof shall forfeit Five hundred Pounds, together with all such surplus Spirits, Wort, and Wash whatever, which shall and may be seized by any Officer or Officers of Excise.

No Still to be erected in the Highlands of which the cubical Capacity shall exceed 40 or be less than 20 Gallons.

X. And be it further enacted, That no Distiller in the Highlands of *Scotland* shall be permitted to erect, set up, or use any Still, the cubical Content or Capacity of which, including the Head and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus, 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, so as to form

an Angle of Forty-five Degrees, shall exceed Forty, or be less than Twenty Gallons, on pain of forfeiting One hundred Pounds.

Duties to be paid for all Worts made, without any Deduction for Waste.

XI. And be it further enacted, That every Distiller in *Scotland* shall be charged with, and shall pay the Duties by this Act respectively imposed for all Wort and Wash brewed or made, or received by any such Distiller without any Allowance for Waste, Leakage, Dregs, Sediment, or Bottoms whatever.

Distillers in the Lowlands to be charged with Duties on Spirits.

XII. And be it further enacted, That every Distiller in the Lowlands of *Scotland* shall be charged with and pay the full Duties by this Act imposed on Spirits made or distilled in the Lowlands of *Scotland*, at and after the Rate of Sixteen Gallons and a Half for every One hundred Gallons of Wort or Wash made, brewed, or received by any such Distiller; and every such Distiller shall have Credit and be allowed Permits for Sixteen Gallons and a Half of Spirits, at the Strength of One to Ten over Hydrometer Proof, for every One hundred Gallons of Wort or Wash as aforesaid brewed, made, or received, and actually distilled into Spirits by such Maker or Distiller.

Distillers in the Lowlands extracting more than a certain Quantity of Spirits from 100 Gallons of Wash, to pay for the Excess a Duty on each Gallon.

XIII. And be it further enacted, That if any Distiller in the Lowlands of *Scotland* shall extract, make, distil, or produce any Quantity of Spirits exceeding the Proportion of Sixteen Gallons and a Half for every One hundred Gallons of such Wort or Wash as aforesaid, every such Distiller shall pay Duty for all such Spirits exceeding the Proportion aforesaid, at and after the Rate of Two Shillings for every Gallon of such Excess, computed at the Strength of One to Ten over Hydrometer Proof, over and above all other Duties on the Licence, or Worts, Wash, or Spirits whatsoever.

When any Distiller in the Lowlands shall have brewed a Quantity of Wort sufficient to produce 2025 Gallons of Spirits of a certain Strength, the Licence to cease.

XIV. And be it further enacted, That when and so soon as any Distiller in the Lowlands of *Scotland* shall have brewed, made, or received and distilled into Spirits a Quantity of Worts or Wash sufficient to produce Two thousand and twenty-five Gallons of Spirits, of the Strength of One to Ten over Hydrometer Proof, for each and every Gallon of the full Content or Capacity of the Still or Stills specified or mentioned in the Licence granted to such Distiller, or Maker of Spirits in the said Lowlands, computing Sixteen Gallons and a Half of such Spirits, of the Strength aforesaid, for every One hundred Gallons of such Worts and Wash, then and in every such Case the Licence of such Distiller shall cease and determine and be no longer in force; any Thing in this or any other Acts of Parliament to the contrary notwithstanding.

Where Distillers in the Lowlands are required to make Oath to any Account or Return, the same to be verified on Oath by the Brewer or chief Workman.

XV. And be it further enacted, That in all Cases whatsoever in which any Distiller in the Lowlands of *Scotland* is or shall be required by any Law or Laws of Excise now in force to make Oath to any Account or Return whatever, such Account or Return shall at the same Time be verified on Oath by the Brewer or chief Workman of such Distiller, which Oaths shall be administered by any Collector or Supervisor of Excise; and if any such Distiller, Brewer, or chief Workman shall neglect or refuse to make out and verify such Account or Return on Oath, he or

or they shall forfeit, for any such Neglect or Refusal, the Sum of Two hundred Pounds.

Distillers in the Highlands to be charged with the Duty on Spirits in the Manner hereinmentioned.

XVI. And be it further enacted, That every Distiller in the Highlands of *Scotland* shall be charged with and pay the full Duties by this Act imposed on Spirits made or distilled in the Highlands of *Scotland*, at and after the Rate of Ten Gallons for every One hundred Gallons of Wort or Wash so made, brewed, or received by any such Distiller, and every such Distiller shall have Credit, and be allowed Permits for Ten Gallons of Spirits, at the Strength of One to Ten over Hydrometer Proof, for every One hundred Gallons of Wort or Wash as aforesaid brewed, made, or received, and actually distilled into Spirits, by such Maker or Distiller.

Distillers in the Highlands of Scotland extracting more than the Proportion of 10 Gallons of Spirits to pay Duty thereon.

XVII. And be it further enacted, That if any Distiller in the Highlands of *Scotland* shall extract, make, distil, or produce any Quantity of Spirits exceeding the Proportion of Ten Gallons for every One hundred Gallons of such Wort or Wash as aforesaid, every such Distiller shall pay Duty for all such Spirits, exceeding the Proportion aforesaid, at and after the Rate of Two Shillings for every Gallon of such Excess, computed at the Strength of One to Ten over Hydrometer Proof, over and above all other Duties on the Licence, or Worts, Wash, or Spirits whatsoever.

The Excess of Spirits, chargeable with extra Rate, how to be reckoned, &c.

XVIII. And be it further enacted, That all Excess of Spirits, chargeable by this Act at the Rate of Two Shillings per Gallon, shall be reckoned upon the full Quantity of Spirits actually made or distilled, at the Strength of One to Ten over Hydrometer Proof, under each and every particular Licence, to be balanced at the Termination of such Licence; any Thing in this Act contained to the contrary notwithstanding.

Distillers in the Highlands to make out an Account of the Quantity of Malt and Grain used, and of Spirits distilled.

XIX. And be it further enacted, That every Distiller in the Highlands of *Scotland* shall once in every Six Weeks make out an Account of the Quantity of malted and unmalted Corn or Grain used or employed by him or her in the making or brewing of Wort or Wash for Distillation, within the Six Weeks immediately preceding, and also the Quantity of Wort or Wash brewed or made, and the Quantity of Spirits, at the Strength of One to Ten over Hydrometer Proof, distilled or extracted within the same Period; and every such Distiller, and also his chief Brewer or Workman, shall make Oath to the Truth of such Account, before the proper Collector or Supervisor of Excise, which Oath such Collector or Supervisor is hereby authorized to administer; and if any Distiller, or his chief Brewer or Workmen, shall neglect or refuse to make Oath as aforesaid, he shall for every such Offence, forfeit and lose the Sum of Two hundred Pounds.

Distillers in the Highlands or Brewer or chief Workman making false Entries on Oath shall forfeit 200l.

XX. And be it further enacted, That if any Distiller in *Scotland*, or the Brewer or chief Workman of such Distiller, shall make or give in a false or untrue Entry or Return on Oath of the Quantity of Malt and unmalted Grain used by him or her in the making or brewing of Wort or Wash for Distillation or of the Quantity of Wort or Wash brewed or made, or of the Quantity of Spirits, computed at the Strength of One to Ten over Hydrometer Proof, distilled or extracted by him or her, such Distiller, and his or

or her Brewer or chief Workman, ſhall, for every ſuch Offence, forfeit and loſe the Sum of Two hundred Pounds.

Duties to be paid within a limited Time after delivering ſuch Account.

XXII. And be it further enacted, That within Six Weeks after ſuch Accounts on Oath as aforeſaid have or ought to have been delivered, every ſuch Diſtiller in the Highlands of *Scotland* ſhall pay down the Duty for all ſuch Wort, Waſh, and Spirits ſo brewed, made, or diſtilled as aforeſaid, on Pain of forfeiting, for every Neglect or Refuſal ſo to do, Double the Amount of the ſaid Duties.

Diſtillers of Spirits to give Notice before beginning to work.

XXIII. And be it further enacted, That every Diſtiller of Spirits for the Conſumption of *Scotland* ſhall, before he begins to uſe any Batch, Square Tun, or other Veſſel or Utenſil for fermenting Wort or Waſh for the Purpoſe of Diſtillation, give Notice thereof in Writing to the proper Officer of Exciſe, and ſhall permit ſuch Officer to gauge and aſcertain the true Content thereof; and every ſuch Diſtiller ſhall moreover mark with a legible Mark the Number of each and every Veſſel or Utenſil uſed by him for fermenting Wort or Waſh, beginning with Number One, and ſo on progreſſively; and if any Diſtiller ſhall make uſe of any ſuch Veſſel or Utenſil for fermenting Wort or Waſh, before giving ſuch Notice thereof in Writing as aforeſaid, or before the proper Officer ſhall have gauged the ſame, or before the ſame ſhall be ſo numbered as aforeſaid, every ſuch Diſtiller ſo offending ſhall, for every ſuch Offence, forfeit the Sum of Fifty Pounds.

Diſtiller, as ſoon as the Wort is let down into any Veſſel for Fermentation, ſhall make a Declaration thereof, ſpecifying the Number of the Veſſel and deliver it to the Officer of Exciſe.

XXIII. And be it further enacted, That every Diſtiller of Spirits for Conſumption in *Scotland*, ſhall, as ſoon as the Wort or Waſh ſhall be let down into any Veſſel or Utenſil uſed for fermenting the ſame, and the Wort or Waſh ſhall be prepared or ſet for Fermentation, make out a Declaration thereof in Writing, ſpecifying the Number or Numbers of the Veſſel or Utenſil in which ſuch Wort or Waſh ſhall be ſo prepared or ſet for Fermentation, and the exact dry or wet Inches of the Veſſel or Utenſil in which ſuch Wort or Waſh ſhall be ſo ſet or prepared, and ſhall deliver ſuch Declaration to the firſt Officer of Officers of Exciſe who ſhall viſit the Diſtillery for the Purpoſe of ſurveying the ſame, after the Wort or Waſh ſhall be ſo ſet for Fermentation as aforeſaid, on Pain of forfeiting, for every Neglect or Refuſal to deliver ſuch Declaration the Sum of Fifty Pounds.

No Officer of Exciſe under Rank of Supervifor, or Riding Supervifor, to take a Sample of the Wort, till after it has been ſet for Fermentation Sixty Hours.

XXIV. And be it further enacted, That it ſhall not be lawful to or for any Officer or Officers of Exciſe, under the Rank of Supervifor, or Riding Supervifor, to take a Sample of any Wort or Waſh brewed, made, or received by any Diſtiller in the Lowlands of *Scotland*, until the Expiration of Sixty Hours after the ſame ſhall have been prepared or ſet for Fermentation.

If on aſcertaining the Quantity of the Wort by a Saccharometer, it ſhall be found to have encreaſed in Weight, an

XXV. And be it further enacted, That if upon taking an Account of, or aſcertaining the Weight or Gravity of the Wort or Waſh in any particular Batch, Veſſel, or Utenſil, uſed for fermenting Wort or Waſh, by an Inſtrument called a Saccharometer, it ſhall appear that the Wort or Waſh therein ſhall have encreaſed in Weight or Gravity ſince the laſt preceding Trial of the ſame, with the ſame Inſtrument, to the Extent of Five Degrees

extra Duty shall be charged.

Degrees, as indicated on that Inſtrument, the Wort or Waſh in any and every ſuch Veſſel or Utenſil ſhall be deemed and taken to have been fraudulently altered or changed, and the whole Quantity of Wort and Waſh in any and every ſuch Veſſel or Utenſil ſhall be charged with Duty at and after the Rate of One Shilling *per* Gallon, over and above any other Duty that may be chargeable or may have been charged on any Wort or Waſh in the ſame Veſſel or Utenſil; and the Sum ſo charged ſhall be payable and paid at the Times and in the Manner that the other Duties by this Act impoſed are required to be paid.

Commiſſioners of Exciſe to provide Saccharometers.

XXVI. And be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners of Exciſe in *Scotland*, with the Approbation of the Lords Commiſſioners of His Majeſty's Treaſury, to provide a proper Saccharometer to be uſed by the Officers of Exciſe, under the Authority of this Act, for aſcertaining the Weight or Gravity of Worts or Waſh to be employed in the Diſtillation of Spirits.

Penalty on Diſtillers altering Stills ſo as to hold a greater Quantity than inſerted in Exciſe Books.

XXVII. And be it further enacted, That if any Diſtiller in *Scotland* ſhall by any Art or Contrivance whatever make any Alteration in any Still, Still-head, or other Apparatus in any way connected with ſuch Still, by whatever Name or Denomination ſuch Apparatus may be called, whereby ſuch Still, including the Head and other Apparatus as aforeſaid, ſhall be made to contain a greater Quantity than ſhall have been aſcertained and inſerted in the Licence granted to ſuch Diſtillers, and in the Books of the Exciſe Officers, as the true Content of ſuch Still, including the Head and other Apparatus as aforeſaid, then and in every ſuch Caſe every Perſon ſo offending ſhall, for every ſuch Offence, forfeit the Sum of Five hundred Pounds.

What Grain ſhall be uſed.

XXVIII. And be it further enacted, That no Grain, or other Commodity or Material whatever, ſhall be employed or uſed for or in the making or brewing Worts or Waſh for diſtilling or extracting Spirits in the Highlands of *Scotland*, ſave and except Oats or Barley, or Beer or Bigg, of the Growth of the ſaid Highlands of *Scotland*, or Malt made therefrom; and if any Diſtiller in the Highlands of *Scotland*, or the Brewer or Workman of any ſuch Diſtiller, ſhall employ or uſe for or in the making or brewing of Worts or Waſh for diſtilling or extracting Spirits in the Highlands of *Scotland*, any Gain or other Commodity or Material ſave and except Oats or Barley, or Beer or Bigg of the Growth of the ſaid Highlands of *Scotland* excluſively, or Malt made therefrom, he, ſhe, or they ſhall for every ſuch Offence forfeit and loſe the Sum of Two hundred Pounds.

Diſtillers ſending out Spirits without a Permit ſhall, beſides all other Penalties loſe his Licence, and all Spirits made in the Still Houſe for a Year after the Conviction ſhall

XXIX. And be it further enacted, That if any Diſtiller of Spirits for the Conſumption of *Scotland* ſhall ſend out any Quantity of Spirits without ſending therewith a true and lawful Permit, or ſhall knowingly ſuffer any Spirits to be ſent out of his Stock without a true and lawful Permit to accompany the ſame, every ſuch Diſtiller, being convicted thereof in due Form of Law, ſhall, over and above all other Penalties and Forfeitures whatever, forfeit and loſe the Benefit of his Licence; and all Spirits made or diſtilled by any ſuch Perſon, or by any other Perſon whatever, in the Still Houſe or Premiſes uſed by any ſuch Perſon, within One Year after

ſuch

ſuch Conviction, ſhall be deemed and taken to be fraudulently made without Licence or Entry, and the Perſon or Perſons making the ſame ſhall be liable and ſubject to the Penalties and Forfeitures incurred by Perſons making or diſtilling Spirits without Licence or Entry.

be deemed to be made without Licence.

XXX. And be it further enacted, That if any Diſtiller of or Dealer in Spirits or other Perſon in *Scotland*, entered or not entered, ſhall ſell or ſend out, or ſhall knowingly ſuffer to be ſent out of his or her Stock, Cuſtody, or Poſſeſſion, or ſhall receive, or knowingly ſuffer to be received into his or her Stock, Cuſtody, or Poſſeſſion, or ſuffer any other Perſon, for his or her Uſe or Account, to receive at one Time any Foreign or *Britiſh* Spirits exceeding the Quantity of Two Gallons, without the ſame being accompanied with a true and lawful Permit; or if any Carrier, Boatman, or other Perſon in *Scotland*, ſhall knowingly carry, remove, or tranſport, or by means of his Horſe, Cart, Veſſel, Boat, or other Conveyance, ſhall knowingly ſuffer to be carried, removed, or tranſported, or ſhall be aiding or aſſiſting in carrying, removing, or tranſporting from any Part of *Scotland* to another Part thereof, any Foreign or *Britiſh* Spirits, at one Time, exceeding the Quantity of Two Gallons, without being accompanied with a true and lawful Permit, every ſuch Diſtiller, Dealer, Carrier, Boatman, or other Perſon whatſoever ſhall, for each and every Offence, forfeit and loſe the Sum of Two hundred Pounds over and above every Penalty and Forfeiture to which he or ſhe is or may be liable in or by virtue of this or of any other Act or Acts of Parliament now in force, or which may be in force at the Time of paſſing this Act.

Diſtillers not to receive Foreign or Britiſh Spirits without Permit, and for preventing Perſons from carrying the ſame.

XXXI. And be it further enacted, That when any Suit or Action ſhall be commenced, or Information filed or exhibited againſt any Perſon receiving ſuch Foreign or *Britiſh* Spirits, unaccompanied with a true and lawful Permit, for the Recovery of any Penalty or Forfeiture in ſuch Caſe by this Act impoſed, it ſhall be ſufficient for the Defendant or Defendants to prove that a lawful Permit to accompany the Removal of ſuch Spirits was duly obtained by the Party ſelling or ſending out the ſame, and that there had been a correſponding Decreaſe in the Stock of the Seller or Sender out thereof, to anſwer the Quantity of ſuch Spirits ſo ſent out and removed, and upon ſuch Proof being made, ſuch Spirits ſhall be adjudged to have been legally received, and according to the true Intent and Meaning of this Act; and provided always, that where the Perſon receiving ſuch Spirits (he or ſhe not being an entered Diſtiller of or Dealer in Spirits) ſhall, within Ten Days from the Receipt thereof, ſend or deliver to the neareſt Officer of Exciſe, the Permit which actually accompanied the ſame, every ſuch private Perſon ſo delivering the Permit as aforeſaid ſhall be held and deemed to have complied with the Proviſions of this Act, in reſpect to the receiving of ſuch Spirits.

When Suits are commenced, what Proofs ſhall be given of the Permit having been obtained.

XXXII. And be it further enacted, That if on taking and caſting the Stock of any Diſtiller or Maker of Spirits in *Scotland*, at the Strength of One to Ten over Hydrometer Proof, any Officer of Exciſe ſhall find the Quantity of Spirits contained in ſuch Stock to exceed the Quantity in ſuch Stock at the Time of taking the laſt preceding Account thereof, by any Officer or Officers of Exciſe, added to the Quantity of Spirits ſince charged by any ſuch Officer or Officers, and alſo the Quantity of Spirits received by

For ſeizing Exceſs Spirits.

by or with any legal Permit or Permits, and after making the proper Deduction or Allowance for the Quantity of Spirits for which Permits shall have been since granted to such Distiller or Maker, then and in every such Case such Excess shall be deemed and taken to have been fraudulently made, and shall be forfeited and lost, and a Quantity equal to the Quantity so found in Excess shall and may be seized and taken by any Officer of Excise from and out of any Part of such Stock, and the Person or Persons in whose Stock such Excess shall be found shall also forfeit and lose the Sum of Two hundred Pounds.

Punishing Persons in whose Premises private Distilleries shall be carried on.

XXXIII. And whereas Persons who are immediately concerned in the making of Spirits privately, or are connected with others employed in such unlawful Practices, frequently escape Punishment, either on Account of their Poverty, or because no direct Proof can be adduced that they were actually employed or connected with others in such private Distillation, although it may be evident that such private Distillation could not be carried on without their Knowledge and Consent; for Remedy whereof be it enacted, That in every Case where sufficient Proof shall not be adduced to convict the Party of having been actually employed or concerned in such private Distillation, it shall be lawful to offer Proof, and for the Court before whom the Case shall be heard to receive Proof, that the private Distillery was carried on in some Part of the House, Outhouses, Yards, Gardens, or Premises belonging to or in the Occupation of the Party accused, and that from the Situation of the Place, or other Circumstances, such private Distillation was or must have been carried on with the Knowledge and Privity of the Party accused, and in such Case to fine the Party in any Sum not exceeding One hundred Pounds, nor less than Twenty Pounds; and in case the Fine be not immediately paid, to commit the Party to the Jail or Prison of the County, for any Time not exceeding Six Months, unless the Fine be sooner paid.

For removing Spirits from private Distilleries.

XXXIV. And whereas when the Officers of Excise have discovered private or unlawful Distilleries, it has often been found impossible or difficult to remove the Spirits, Materials, and Utensils to a Place of Safety; for Remedy whereof be it enacted, That when any Officer or Officers of Excise shall find or discover any unlawful Distillery in any Part of *Scotland*, it shall and may be lawful to and for such Officer or Officers, at his or their Discretion, immediately upon the Discovery of such private or unlawful Distillery, and the Seizure of any Spirits or Materials, Implements, or Utensils for Distillation, effectually to spill, break up, and destroy the same; any Thing in this, or any other Act or Acts of Parliament in anywise to the contrary notwithstanding.

Enabling Officers to seize private and unlawful Stills and Utensils.

XXXV. And be it further enacted, That it shall and may be lawful to and for any Officer or Officers of His Majesty's Customs, and he and they are hereby authorized and required to search for private and unlawful Distilleries in any Part of *Scotland*, and to seize all private and unlawful Stills, Implements, Utensils, and Materials for unlawful Distillation, together with all Spirits which any such Officer or Officers shall discover to have been unlawfully distilled or made, in like Manner as any Officer or Officers of Excise is or are authorized or empowered to do by any Law or Laws made or to be made; and such Officer or Officers of the Customs

shall be entitled to the like Rewards as are by Law given to the Officers of Excise in such Cases.

No Malt to be removed without Permit.

XXXVI. And be it further enacted, That no Malt shall be removed, carried, or conveyed from any one Place in the Highlands of *Scotland* to any other Place in the said Highlands, or from any Place without the said Highlands to any Place within the said Highlands, unless accompanied with a true and lawful Permit (according to such Form as shall be provided by the Commissioners of Excise) from the proper Officer of Excise, on pain of forfeiting all such Malt as shall be removed, carried, or conveyed, without such Permit, together with the Package containing the same, and also the Horses, Cattle, Carts, Waggons, and other Carriages, or Boats or Vessels employed in removing, carrying, and conveying the same, and the same may and shall be seized by any Officer or Officers of Customs or Excise.

Dealers in Malt entitled to a Permit.

XXXVII. And be it further enacted, That every Maker of or Dealer in Malt shall, upon his Request-Note in Writing to the proper Officer of Excise of the Division within which such Maker of or Dealer in Malt shall reside, be entitled to a Permit to accompany any Malt intended to be removed: Provided always, that such Request-Note shall specify the Name and Place of Abode of the Person from and the Person to whom the Malt is to be sent, and also the Name and Place of Abode of the Person by whom the Malt was made, and the Quantity of the Malt to be removed, and by what Conveyance.

Duration of Permit.

XXXVIII. And be it further enacted, That each and every Officer of Excise, who shall grant or issue any Permit for the Removal of any Malt, shall specify therein the Time for which such Permit shall be in force, allowing a reasonable Time for the Removal thereof, according to the Distance and Mode of Conveyance.

Permits to be delivered up to the Officer of the Division in which the Person to whom the Malt was sent resides.

XXXIX. And be it further enacted, That all such Permits shall be delivered up to the proper Officer of Excise of the Division within which the Person shall reside to whom the Malt shall be delivered, within Ten Days from the Date thereof, on pain of forfeiting, for every Neglect or Refusal to deliver up such Permit, the Sum of Forty Shillings.

Punishing Persons forging or altering Permits.

XL. And be it further enacted, That if any Person shall forge or counterfeit any Permit for the Removal of Malt, or fraudulently alter or erase any such Permit, after the same shall have been granted by the proper Officer of Excise, every Person so offending shall, for each and every such Offence, forfeit and lose the Sum of Two hundred Pounds.

Spirits seized in any Island in the Highlands to be sold in the Island, or seized in the Highlands to be sold there.

XLI. And be it further enacted, That all *British* Spirits seized in any Island within the Highlands of *Scotland* shall, after Condemnation, be sold in the Island in which the same shall have been seized, for the Consumption of such Island only; and that all *British* Spirits seized on the Mainland in the said Highlands of *Scotland* shall, after Condemnation, be sold for the Consumption of the Highlands of *Scotland* only, and shall not be allowed or permitted to be removed or carried to any Place within the Lowlands of *Scotland*, on pain of being again forfeited, together with the Casks and Vessels containing the same. and also the Horses, Cattle, Carts, Waggons, or other Carriages, or Boats or Vessels used or employed in removing the same,

and

and the ſame ſhall and may be ſeized by any Officer or Officers of Exciſe.

Altering the Diſtances preſcribed by Law to be between Diſtilleries working for Exportation.

XLII. And whereas by an Act paſſed in the Forty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for better regulating the Diſtilling of Spirits in* England *for Exportation to* Scotland, *and in* Scotland *for Exportation to* England, *for the better ſecuring the Duties payable thereon, and for altering the Time of making Entry and granting Licences to diſtil Spirits for* Scotland, certain Regulations are made with reſpect to the Diſtances between the Houſes or Places entered in *England* and in *Scotland* for making or diſtilling of Spirits for Exportation from any one of the ſaid Parts of the United Kingdom to the other of them: And whereas the Diſtances preſcribed by the ſaid Act may be found inconvenient; be it therefore enacted, That no Perſon in the Lowlands of *Scotland* ſhall make or diſtil, nor ſhall any Diſtiller in the ſaid Lowlands keep any Spirits for the Conſumption of *Scotland* or for Exportation to *England*, or to Foreign Parts, in any Houſe or Place, entered or not entered, within the Diſtance of Two hundred Yards, meaſured in a ſtraight Line from any Houſe or Place which ſhall then be or within one Year immediately preceding ſhall have been entered or uſed by any Diſtiller for making, diſtilling, or keeping Spirits for any Purpoſe whatſoever; on pain of forfeiting the Sum of Two hundred Pounds; any Thing in this or in any other Act or Acts of Parliament, to the contrary in anywiſe notwithſtanding.

Penalty on obſtructing Officers.

XLIII. And be it further enacted, That if any Perſon or Perſons whatſoever ſhall moleſt, hinder, diſturb, oppoſe, or impede any Officer or Officers in the due Execution of the Powers and Authorities by this Act granted, or any or either of them, every Perſon ſo offending ſhall forfeit and loſe the Sum of Two hundred Pounds.

Recovery and Application of Penalties.

XLIV. 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, and 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 the Court of Exchequer in *Scotland*; 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.

Act not to repeal any former Act, unleſs where their Proviſions are repugnant to this Act.

XLV. And be it further enacted, That nothing in this Act contained ſhall extend or be deemed or conſtrued to extend, to repeal or alter any Act or Acts of Parliament in force immediately before the paſſing of this Act, relating to making or diſtilling Spirits in *Scotland*, or any of the Clauſes or Proviſoes therein (ſave and except the Duties reſpectively by this Act expreſsly repealed, and ſave and except ſo far as any ſuch Act or Acts, or the Clauſes, Proviſions, Powers, or Authorities therein contained or granted are repealed, revoked, altered, or contracted by this preſent Act or repugnant to any of the Proviſions herein contained), but that all and ſingular the ſaid former Acts, and the ſeveral Proviſions, Rules, Regulations Powers, and Authorities therein contained or granted, and the Pains, Penalties and

Forfeitures incurred, or thereby impoſed or provided for any Breach or Non-obſervance of the ſame, except as aforeſaid, ſhall remain and continue in as full force and effect as if this Act had not been made; any Thing herein to the contrary in anywiſe notwithſtanding.

For carrying certain of the Duties to the Conſolidated Fund, and for applying the ſame.

XLVI. And be it further enacted, That all the Monies ariſing from the Duties by this Act impoſed (ſave and except the Monies ariſing by the Duties as deſcribed, inſerted, and ſet forth in the Schedule hereunto annexed, marked (B) and ſave and except the neceſſary Charge of raiſing and accounting for the ſaid Duties) ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, and ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*; and that at the End of every Quarter of a Year after the Tenth Day of *October* One thouſand eight hundred and ſix, that is to ſay, on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October* in every Year, there ſhall be ſet apart at the ſaid Receipt, out of the Monies ariſing by the Duties by this Act impoſed as deſcribed, inſerted, and ſet forth in the Schedule hereunto annexed, marked (A) a Sum of Seventy-ſeven thouſand Five hundred and twenty Pounds and Fifteen Shillings, being One fourth Part of the Sum of Three hundred and ten thouſand and eighty-three Pounds, the average Yearly Produce of Three Years ending the Fifth Day of *January* One thouſand eight hundred and ſix, of the Duties impoſed by an Act of 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 by the ſaid Act of the Forty-third Year of His preſent Majeſty's Reign, which are repealed; and that after ſetting apart ſuch Quarterly Sums as aforeſaid, the Remainder of the Monies ariſing by the Duties by this Act granted as deſcribed, inſerted, and ſet forth in the ſaid Schedule marked (A), ſhall be deemed an Addition made to the Revenue for the Purpoſe of defraying the increaſed Charge occaſioned by any Loan made, or Stock created, or to be created by virtue of any Act or Acts paſſed or to be paſſed in this Seſſion of Parliament; 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 ſuch Remainder, and which ſhall be 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.

Directing Accounts to be kept and annually laid before Parliament.

XLVII. Provided always, and be it further enacted, That the Commiſſioners of His Majeſty's Treaſury now or for the Time being, or any Three or more of them, or the Lord High Treaſurer for the Time being, ſhall, for the Period of Ten Years from the Commencement of this Act, cauſe a ſeparate and diſtinct Account of the Monies ariſing by the ſaid laſt-mentioned Duties, after ſetting apart ſuch Quarterly Sums as aforeſaid, to be prepared and annually laid before Parliament purſuant to an Act paſſed in the Forty-ſecond Year of the Reign of His preſent Majeſty, intituled, *An Act for directing certain Publick Accounts to be laid annually before Parliament, and for diſcontinuing certain other Forms of Account now in Uſe.*

XLVIII. And

Duties described in Schedule (B.) to be continued for a limited Time, and to be paid into the Exchequer, and a separate Account to be kept thereof.

XLVIII. And be it further enacted, That the Duties by this Act imposed, as described, inserted, and set forth in the Schedule hereunto annexed marked (B) shall be continued until Twelve Months after the Ratification of the Definitive Treaty of Peace, and (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 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 One thousand eight hundred and six, 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.

SCHEDULES

SCHEDULES to which this Act refers.

SCHEDULE (A.)

PERMANENT DUTIES.

	Duty. £. s. d.
FOR every Gallon, Wine Meaſure, of all Worts or Waſh brewed or made for extracting Spirits in the Lowlands of Scotland, 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, or from Foreign refuſed Wines or Foreign Cyder, or Waſh prepared from Foreign Materials, or any Mixture therewith	— — 3½
For every Gallon, Engliſh Wine Meaſure, of all Worts or Waſh brewed or made for extracting Spirits in the Highlands of Scotland, for Conſumption in the ſaid Highlands of Scotland only, from any Malt, Corn, Grain, or Tilts	— — 1
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 the Lowlands of Scotland, for Conſumption in Scotland, not exceeding the Number of Gallons of Spirits limited and reſtricted to be diſtilled by or from each Still, to be paid over and above the Duty on the Licence or Content of the Still, and the Duty on the Worts or Waſh from which ſuch Spirits may be made or diſtilled	— — 8
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 the Highlands of Scotland, for Conſumption in the ſaid Highlands of Scotland only, not exceeding the Number of Gallons of Spirits limited and reſtricted to be diſtilled by or from each Still, to be paid over and above the Duty on the Licence or Content of the Still, and the Duty on the Worts or Waſh from which ſuch Spirits may be made or diſtilled	— — 4

Schedule (A.) PERMANENT DUTIES.	Duty.
	£. s. d.
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, a Licence Duty to be paid; (that is to ſay),	
For the making or diſtilling of Low Wines or Spirits in the Lowlands of Scotland, 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 - - - - -	108 — —
For the making or diſtilling of Low Wines or Spirits for Conſumption in Scotland, from Melaſſes or Sugar, or any Mixture therewith - - - -	670 — —
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 - - - -	760 — —
For the making or diſtilling of Low Wines or Spirits in the Highlands of Scotland, for Conſumption of the ſaid Highlands of Scotland only, from Corn, Grain, Malt, or Tilts - - -	6 18 4
For the rectifying, compounding, or mixing of any Kind of Spirits or Strong Waters, in any Part or Place in Scotland - -	10 — —

SCHEDULE (B.)

DUTIES to continue until Twelve Months after the Ratification of the Definitive Treaty of Peace.

	Duty. £. s. d.
For every Gallon, Engliſh Wine Meaſure, of all Worts or Waſh, brewed or made for extracting Spirits in the Lowlands of Scotland, 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, or from Foreign refuſed Wines, or Foreign Cyder, or Waſh prepared from Foreign Materials, or any Mixture therewith - - - - - - - - -	— — 1½
For every Gallon, Engliſh Wine Meaſure, of all Worts or Waſh brewed or made for extracting Spirits in the Highlands of Scotland, for Conſumption in the ſaid Highlands of Scotland only, 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 - - -	— — 0½
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 the Lowlands of Scotland, not exceeding the Number of Gallons of Spirits limited and reſtricted to be diſtilled by or from each Still, to be paid over and above the Duty on the Licence for or Content of the Still; and the Duty on the Worts or Waſh from which ſuch Spirits may be made or diſtilled - - - - - -	— — 4
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 the Highlands of Scotland, for Conſumption in the ſaid Highlands of Scotland only, not exceeding the Number of Gallons of Spirits limited and reſtricted to be diſtilled by or from each Still, to be paid over and above the Duty on the Licence for or Content of the Still, and the Duty on the Worts or Waſh from which ſuch Spirits may be made or diſtilled - - - -	— — 4
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	

	Duty. £. s. d.
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, a Licence Duty to be paid, (that is to ſay);	
For the making or diſtilling of Low Wines or Spirits in the Lowlands of Scotland, for Conſumption in Scotland, from Corn, Grain, Malt, Tilts, Cyder, and Perry, or other Waſh or Liquor made or brewed from any Sort of Britiſh Materials or any Mixture therewith - - - - - - - -	54 — —
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 - - - -	335 — —
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 and Sugar, or any Mixture therewith, in any Part or Place in Scotland - - - - - - - -	380 — —
For the making or diſtilling of Low Wines or Spirits in the Highlands of Scotland, for Conſumption of the ſaid Highlands of 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 - - - -	3 6 8
For the rectifying, compounding, or mixing of any Kind of Spirits or Strong Waters, in any Part or Place in Scotland - -	54 — —

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