

ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. X.

An Act to amend so much of an Act, made in the Forty-sixth Year of His present Majesty, for granting certain Duties on Spirits made in *Scotland*, as relates to delivering up the Licences granted for distilling Spirits in the Lowlands of *Scotland*, and for better preventing private Distillation.

[11th *March* 1808.]

WHEREAS by an Act, passed in the Forty-sixth Year of His present Majesty's Reign, intituled *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*; it was amongst other Things enacted, That all Licences to make, distil, rectify, or compound Spirits in the Lowlands of *Scotland* should be granted in the Manner and Form directed by an Act of the Thirty-ninth and Fortieth Years of His present Majesty's Reign, 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 should commence and take Effect from the First Day of *October* in each Year, and that no such Licence should be granted, save and except between the First Day of *October* and the First Day of *November* in each Year;

46 G. 3. c. 102.

39&40 G. 3. c. 73.

Year; provided always, that it ſhould and might be lawful to and for any licenſed Diſtiller in the Low Lands 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 Years of His preſent Majeſty's Reign; any Thing in the ſaid Act or any other Act to the contrary notwithſtanding: And whereas Doubts have ariſen as to the Meaning and true Conſtruction of the ſaid Clauſe, and it is expedient to explain and amend the ſame; Be it therefore 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 when and ſo often as any Diſtiller or Diſtillers in the Low Lands of *Scotland* ſhall duly deliver up to the ſaid Commiſſioners of Exciſe in *Scotland*, or to the proper Superviſor or Surveyor of the Diſtrict, his, her, or their Annual Licence, to be vacated before the Expiration of the Year for which ſuch Licence ſhall have been granted, and before he, ſhe, or they ſhall have brewed, made, or received, or 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 and mentioned in ſuch Licence, computing Sixteen Gallons and One Half of a Gallon of ſuch Spirits of the Strength aforeſaid, for every One hundred Gallons of ſuch Worts and Waſh, ſuch Diſtiller or Diſtillers ſhall pay ſuch a Proportion of the Annual Licence Duty as the Whole Quantity of Spirits diſtilled by him, her, or them, bears to the full Quantity of Two thouſand and twenty-five Gallons 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 mentioned in ſuch Licence, or as the whole Quantity of Worts or Waſh brewed, made, or received by ſuch Diſtiller or Diſtillers bears to the full Quantity of Two thouſand and twenty-five Gallons of Spirits, calculated at the Strength aforeſaid, for each and every Gallon of the full Content and Capacity of ſuch Still or Stills, and computed at the Rate of Sixteen Gallons and One Half of a Gallon of Spirits for every One hundred Gallons of ſuch Worts or Waſh: Provided always, that if the Quantity of the Worts or Waſh brewed, made, or received by ſuch Diſtiller or Diſtillers, computed at the Rate aforeſaid, at the Time of vacating ſuch Licence, ſhall be found to exceed the Quantity of Spirits actually diſtilled by ſuch Diſtiller or Diſtillers, under and by virtue of ſuch Licence, that then and in ſuch Caſe the ſaid Proportion of Licence Duty ſhall be charged upon and paid and payable by him, her, or them according to ſuch Proportion of Worts and Waſh ſo brewed, made, or received by ſuch Diſtiller or Diſtillers, but not otherwiſe.

Diſtillers delivering up annual Licences before their Expiration, to pay the Duty in the Proportion herein mentioned.

II. Provided alſo, and be it further enacted, That all and every Perſon or Perſons intending to deliver up his, her, or their Licence or Licences to be vacated, ſhall give to the Commiſſioners, Superviſor, Surveyor, or Officer of Exciſe, Fifteen Days Notice in Writing, ſigned by ſuch Perſon or Perſons, of ſuch Intention, before he, ſhe, or they ſhall be entitled to diſcontinue the working of his, her, or their Still or Stills licenſed as aforeſaid, and thereupon the ſaid Commiſſioners, Superviſor, Surveyor, or Officer ſhall and they are hereby reſpectively authorized to

Notice to be given of Intention to deliver up ſuch Licences.

vacate the said Licence or Licences, but not sooner, than at and from the End of any One Calendar Month, from which Time the Licence Duty shall have been actually paid in Advance by such Person or Persons, it being the true Intent and Meaning of the said Act made and passed in the Forty-sixth Year of His present Majesty's Reign, that no Part of the said Licence Duty which shall have been actually paid in advance by such Person or Persons shall be under any Circumstances or any Account whatsoever returned or repaid to such Person or Persons.

Penalty on Persons not being Distillers having Wash in their Possession.

III. And whereas private and illicit Distillation is in many Parts of *Scotland* carried on to a great Extent to the manifest Injury of the fair Trader and the very great Diminution of the Public Revenue: And whereas Wash and other Materials fit and proper for Distillation are often found in the Custody and Possession of Persons notoriously concerned in such illicit Practices; and such Offenders frequently escape from the Penalties of the Law by the Removal and Concealment of their Still or Stills; for remedy whereof be it enacted, that all and every Person and Persons in *Scotland*, not being an entered Distiller, Brewer, or Vinegar-maker, in whose Possession any Quantity of Wash, fermenting or fermented, exceeding the Quantity of Twenty Gallons, or any Quantity whatsoever of Low Wines shall be found, shall severally forfeit and lose the Sum of One hundred Pounds; and all such Wash and Low Wines shall and may be seized or destroyed by any Officer or Officers of Excise; which said Penalty of One hundred Pounds shall and may be sued for, levied, mitigated, and applied, by such Ways, Means, and Methods, as any Fine, Penalty, or Forfeiture may be sued for, levied, mitigated, and applied, by any Law, or Laws of Excise, or by Plaint or Information in the Court of Exchequer in *Scotland*; provided always, that it shall not be lawful for any Justices of the Peace in *Scotland*, by or before whom such Person or Persons shall be convicted, under any Pretence whatsoever to mitigate or lessen the said Penalty of One hundred Pounds to less than Twenty Pounds; and if the Penalty adjudged against such Person or Persons be not forthwith paid down to the Prosecutor, or to the Person authorized by him to receive the same, such Justices of the Peace by or before whom such Person or Persons was or were convicted, are hereby authorized and strictly enjoined and required, immediately by their Warrant under their Hands, to commit such Offender and Offenders to the Gaol or Prison of the County for any Time not exceeding Six Months nor less than Three Months, unless such Penalty shall be sooner paid.

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