

ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

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CAP. CXIX.

An Act for regulating the charging of the Duty on Spirits imported into *Great Britain*, according to the Strength thereof. [30th *June* 1808.]

WHEREAS by ſeveral Acts of Parliament in force, at and immediately before the paſſing of this Act, certain Duties of Exciſe are impoſed on all Single Rum, Brandy, Spirits, Aqua Vitæ and Strong Waters imported into *Great Britain*, and certain other Duties on the like Articles ſo imported above Proof: And whereas it has been the Practice of the Officers and other Perſons employed in the Service of the Revenue of Exciſe to conſider and charge all ſuch Spirits as ſingle or Proof Spirits only, which although above Proof have upon Examination and Trial been found in any Degree under the Strength of One to Ten over Hydrometer Proof, whereby conſiderable Inequalities and Inconveniencies have ariſen in the Charge of Duty upon ſuch Spirits under different Circumſtances: For Remedy whereof it is expedient to prohibit and diſcontinue the ſaid Practice; 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 from and after the Fifth Day of *July* One thouſand eight hundred and eight, all ſuch Rum, Brandy, Spirits, Aqua Vitæ and Strong Waters as aforeſaid, not being *Iriſh* Spirits, which ſhall be or ſhall have been brought or imported into *Great Britain*, and for which any Duties of Exciſe ſhall be payable, and which

Spirits (not being Iriſh) imported into Great Britain found to be above Proof ſhall be

charged with the Duties of Excise accordingly.

which shall be found (by *Clarke's* Hydrometer, or by any other Hydrometer, which under the Authority of any Act or Acts of Parliament shall be directed to be used for ascertaining the Strength of Spirits) to be above the Strength of Proof, shall be considered, deemed, and taken to be Spirits above Proof, and shall be charged with the Duties of Excise accordingly, without any Deduction, Allowance, or Abatement whatsoever, any Law, Practice or Usage, to the contrary in anywise notwithstanding.

Spirits, if fairly imported, to be charged with Duty as Single Spirits, and with a further Duty in Proportion to the Strength above Proof.

II. Provided always, and be it further enacted, That in case any such Rum, Brandy, Spirits, Aqua Vitæ, or Strong Waters (not being *Irish* Spirits), shall be fairly and regularly imported, and that no Artifice, Means, or Contrivance, shall be used or employed, either by sweetening the same or otherwise, whereby the Officers of Excise may be deceived or imposed upon, in respect of the true Strength thereof, then it shall and may be lawful to and for the said Officers to charge such Rum, Brandy, Spirits, Aqua Vitæ, and Strong Waters, with Duty as Single Spirits, and also with a further Duty in Proportion to the Degree of Strength in which such Spirits shall be above Proof; any Thing in this or any other Act or Acts of Parliament, to the contrary notwithstanding.

Spirits of the British Colonies in America not affected till after Jan. 5, 1809.

III. Provided also, and be it further enacted, That this Act, and the Rules, Regulations, and Provisions thereof, shall not be in Force or take Effect as to any Rum, Spirits, Aqua Vitæ, or Strong Waters, of the Growth, Produce, or Manufacture of the *British* Colonies in *America*, until and after the Fifth Day of *January* One thousand eight hundred and nine; any Thing herein contained to the contrary notwithstanding.

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