

ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. CLII.

An Act for granting certain Duties on Worts or Wash made from Sugar during the Prohibition of Distillation from Corn or Grain in *Great Britain*.

[4th *July* 1808.]

WHEREAS it may be found proper to prohibit throughout *Great Britain*, for a Time to be limited, all Distillation of Spirits from Corn or Grain, and in such Case it would be expedient to encourage the Distillation of Spirits from Sugar during such Prohibition; and also to modify and regulate the Duties to be levied, and the Drawbacks to be allowed; 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 for and during any Period of Time in which by or under the Authority of any Act of Parliament, passed or to be passed, the Distillation of Spirits from Corn or Grain in *Great Britain* shall be prohibited, all and singular the Duties of Excise on Worts or Wash, made or brewed in *Great Britain* for extracting Spirits, and all and singular the Duties on Spirits made or distilled in *Great Britain* and on Spirits made in *Ireland* and imported into *Great Britain*, and also the Duties on Licences on the Content or Capacity of Stills used or employed in *Scotland* for making or distilling Low Wines or Spirits, and also all and singular the Duties on Spirits manufactured in *England*, and brought from thence into *Scotland*, and *vice versa*, and also all and singular the Drawbacks on the Exportation of any such Spirits, shall be and the same are hereby suspended, save and except in all Cases relating to the recovering, allowing, or paying any Arrears thereof respectively, which shall or may remain

During the Prohibition of the Distillation of Spirits from Grain, the Duties on Spirits hereinmentioned, and the Drawbacks shall be suspended, excepting Arrears.

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 Day upon which such Prohibition of Distillation from Corn or Grain shall commence and take Effect.

The Prohibition of the Use of any Material in the Distillery in the Highlands of Scotland, except Oats or Barley, &c. shall also be suspended

II. And be it further enacted, That the Prohibition of the Use of any Material or Commodity whatsoever in the making or brewing of Wort or Wash for distilling or extracting Spirits in the Highlands of *Scotland*, except Oats or Barley, or Bear or Bigg, of the Growth of the said Highlands, shall also be suspended during any Period of Time that the Distillation of Spirits from Corn or Grain shall by or under the Authority of any Act of Parliament be prohibited; any Thing in this or any other Act of Parliament to the contrary in anywise notwithstanding.

When Prohibition ceases, the suspended Duties and Drawbacks to be revived.

III. And be it further enacted, That when and so soon as any such Prohibition as aforesaid of the Use of Corn and Grain in the Distillation of Spirits shall cease and determine, all and singular the Duties, Drawbacks, Provisions, Rules, Regulations, Restrictions, and also the Prohibition which by this Act are or shall be suspended, shall be revived, and the same are hereby in such Case declared to revive and become in full Force and Effect to all Intents and Purposes whatsoever.

Instead of the suspended Duties the following shall be paid for Worts made from Sugar.

IV. And be it further enacted, That in lieu and instead of the Duties hereby suspended, there shall during such Suspension be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, the several Rates and Duties of Excise herein-after mentioned; (that is to say),

For every Gallon of Wort or Wash, brewed or made for extracting Spirits in *England*, for Home Consumption, from Sugar, an Excise Duty of One Shilling and Three-pence;

For every Gallon, English Wine Measure, of Wort or Wash, brewed or made from Sugar, for extracting Spirits in the Lowlands of *Scotland*, for Consumption in *Scotland*, an Excise Duty of Three pence Farthing:

For every Gallon, *English* Wine Measure, of Spirits, of the Strength of One to Ten over Hydrometer Proof, and so in Proportion for every 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 Wort or Wash from which such Spirits may be made or distilled, an Excise Duty of Five-pence:

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 the Purpose of making or distilling Low Wines or Spirits from Sugar in the Lowlands of *Scotland*, for Consumption in *Scotland*, an Excise Duty of One hundred and sixty-two Pounds:

For every Gallon, *English* Wine Measure, of Wort or Wash, brewed or made from Sugar, for extracting Spirits in the Highlands of *Scotland*, for Consumption in the said Highlands, an Excise Duty of Two-pence;

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, 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 Wort or Waſh from which ſuch Spirit may be made or diſtilled, an Exciſe Duty of Five-pence:

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 the Purpoſe of making or diſtilling Low Wines or Spirits in the Highlands of *Scotland*, for Conſumption in the ſaid Highlands, an Exciſe Duty of Five Pounds:

For every Gallon, *Engliſh* Wine Meaſure, of Spirits, of a Strength not exceeding that of One to Ten over Hydrometer Proof, and ſo in Proportion for any higher Degree of Strength, made or diſtilled from Corn or Grain in *England*, and imported or brought from thence into *Scotland*, to be paid by the Importer thereof, before the Landing thereof, an Exciſe Duty of Six Shillings:

For every Gallon, *Engliſh* Wine Meaſure, of Spirits, of a Strength not exceeding that of One to Ten over Hydrometer Proof, made or diſtilled from Corn or Grain in *Scotland*, and imported or brought from thence into *England*, to be paid by the Importer thereof, before the Landing thereof, an Exciſe Duty of Seven Shillings and Five-pence Halfpenny:

For every Gallon, *Engliſh* Wine Meaſure, of all ſuch Spirits as laſt before mentioned, of a greater Strength than that of One to Ten over Hydrometer Proof, and not exceeding Three *per Centum* over and above the Strength of One to Ten over Hydrometer Proof, an Exciſe Duty of Seven Shillings and Five-pence Halfpenny; and alſo a further Exciſe Duty, proportioned to the Degree of Strength in which ſuch Spirits ſhall exceed the ſaid Strength of One to Ten over Hydrometer Proof, to be paid by the Importer thereof before the Landing thereof:

For every Gallon, *Engliſh* Wine Meaſure, of Spirits, of the Strength not exceeding that of One to Ten over Hydrometer Proof, and ſo in Proportion for any higher Degree of Strength, made or diſtilled in *England* from Sugar, and imported or brought from thence into *Scotland*, to be paid by the Importer thereof, before the Landing thereof, an Exciſe Duty of Four Shillings and Three-pence:

For every Gallon, *Engliſh* Wine Meaſure, of Spirits, of a Strength not exceeding that of One to Ten over Hydrometer Proof, made or diſtilled in *Scotland* from Sugar, and imported and brought from thence into *England*, to be paid by the Importer thereof, before the Landing thereof, an Exciſe Duty of Five Shillings and Eleven-pence Halfpenny:

For every Gallon, *Engliſh* Wine Meaſure, of all ſuch Spirits as laſt before mentioned, of a greater Strength than One to Ten over Hydrometer Proof, and not exceeding Three *per Centum* over and above the Strength of One to Ten over Hydrometer Proof, an Exciſe Duty of Five Shillings and Eleven-pence Halfpenny; and alſo a further Exciſe Duty, proportioned to the Degree of Strength in which ſuch Spirits ſhall exceed the ſaid Strength

of

of One to Ten over Hydrometer Proof, to be paid by the Importer thereof, before the Landing thereof:

For every Gallon of Spirits, distilled or made from Corn or Grain in *Ireland*, and imported into *Great Britain*, at a Strength not exceeding One to Ten over Hydrometer Proof, to be paid by the Importer thereof, before the Landing thereof, an Excise Duty of Eight Shillings and Two-pence Halfpenny; and so in Proportion for any higher Degree of Strength, and upon sweetened or compounded Spirits the said last mentioned Duty shall be computed and paid upon the highest Degree of Strength at which such Spirits can be made:

For every Gallon of Spirits distilled or made from Sugar in *Ireland*, and imported into *Great Britain*, at a Strength not exceeding One to Ten over Hydrometer Proof, to be paid by the Importer thereof, before the Landing thereof, an Excise Duty of Eight Shillings and Five-pence, and so in Proportion for any higher Degree of Strength; and upon sweetened or compounded Spirits the said Duty shall be computed and paid upon the highest Degree of Strength at which such Spirits can be made.

Drawbacks on Exportation of Spirits to Ireland.

V. And be it further enacted, That in lieu and instead of the Drawbacks by this Act suspended, there shall, during such Suspension, be allowed and paid, for and in respect of all Spirits of the Manufacture of *Great Britain* exported to *Ireland*, the following Drawbacks; (that is to say,)

For and upon every Gallon, *English* Wine Measure, of all Spirits at the Strength of One to Ten over Hydrometer Proof, which shall be made or distilled from Corn or Grain in *Great Britain*, and exported from thence to *Ireland*, a Drawback of Eight Shillings and Two-pence Halfpenny, and so in Proportion for any higher Degree of Strength:

For and upon every Gallon, *English* Wine Measure, of all Spirits at the Strength of One to Ten over Hydrometer Proof, which shall be made or distilled from Sugar in *Great Britain*, and exported from thence to *Ireland*, a Drawback of Eight Shillings and Five-pence, and so in Proportion for any higher Degree of Strength.

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

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

Officers of Excise to keep Accounts of Worts, and allow Distillers 21 Gallons of Spirits of one to 10 over Proof for 100 Gallons of Worts.

VII. And be it further enacted, That every Officer of Excise in *England*, having any Still or Still-house, or other Place used for the Purpose of making or distilling Spirits under his Survey, shall keep exact Accounts in his Books of all Worts and Wash whereon the Duties are by this Act imposed; and shall in his said Books give unto the several Distillers or Makers of Spirits under his Survey, a Credit of Twenty-one Gallons of Spirits, of the Strength of One to Ten over Hydrometer Proof, for every One hundred Gallons of Worts or Wash brewed or made from Sugar by such Distiller or Distillers.

VIII. And

VIII. And be it enacted, That every Diſtiller in *Scotland* ſhall be charged with and pay the ſeveral and reſpective Duties by this Act impoſed on Spirits made in *Scotland*, for the Conſumption of *Scotland*, at and after the Rate of Twenty-one Gallons of Spirits for every One hundred Gallons of Wort or Waſh, brewed or made from Sugar by any ſuch Diſtiller; and every ſuch Diſtiller ſhall have Credit, and be allowed Permits for Twenty-one Gallons of Spirits, of the Strength of One to Ten over Hydrometer Proof, for every One hundred Gallons of Worts or Waſh as aforeſaid, brewed or made and actually diſtilled into Spirits by ſuch Diſtiller. Diſtillers in Scotland to be allowed a like Proportion of Spirits.

IX. And be it further enacted, That if any Diſtiller in *England* ſhall make, diſtil, extract, or produce any Quantity of Spirits, exceeding the Proportion of Twenty-one Gallons for every One hundred Gallons of Wort or Waſh brewed or made from Sugar as aforeſaid, every ſuch Diſtiller ſhall pay Duty for all ſuch Spirits exceeding the Proportion aforeſaid (that is to ſay) at and after the Rate of Five Shillings and Eleven-pence Halfpenny for every Gallon of ſuch Exceſs, computed at the Strength of One to Ten over Hydrometer Proof. Diſtillers in England producing more Spirits than in the Proportion of 21 to 100 Gallons 5s. 11d. per Gallon ſhall be paid for the Exceſs.

X. And be it further enacted, That every Diſtiller who ſhall make or diſtil Spirits in *England* for Exportation from thence to *Scotland*, or who ſhall make or diſtil Spirits in *Scotland* for Exportation from thence to *England*, ſhall, for every One hundred Gallons of Wort or Waſh, brewed or made from Sugar, for making or extracting Spirits for Exportation as aforeſaid, produce to the Sight of the proper Officer or Officers of Exciſe at leaſt Twenty-one Gallons of Spirits, of the Strength of One to Ten over Hydrometer Proof; and in every Caſe where the Produce of Spirits extracted and produced to the Sight of the proper Officer or Officers of Exciſe as aforeſaid, ſhall fall ſhort of the Proportion aforeſaid, every ſuch Diſtiller or Diſtillers ſhall, and he, ſhe, and they is and are hereby made chargeable with and ſhall pay, for every Gallon of Spirits which ſhall ſo fall ſhort or be deficient, a Duty of Ten Shillings. Diſtillers of Spirits in England or Scotland for Exportation to either Country, ſhall for 100 Gallons of Wort produce to the Officer 21 Gallons of Spirits; for any Deficiency 10s. per Gallon ſhall be paid.

XI. And be it further enacted, That when and ſo ſoon as any Diſtiller in the Lowlands of *Scotland* ſhall have brewed or made and diſtilled into Spirits a Quantity of Wort or Waſh from Sugar, 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 in the ſaid Lowlands, computing Twenty-one Gallons of ſuch Spirits, of the Strength aforeſaid, for every One hundred Gallons of Wort or Waſh, then and in every ſuch Caſe the Licence of ſuch Diſtiller ſhall ceaſe and determine, and be no longer in force. Diſtillers in the Lowlands of Scotland producing a certain Quantity of Spirits according to the Contents of the Still, Licence to ceaſe.

XII. And be it further enacted, That when and ſo ſoon as any Diſtiller in the Highlands of *Scotland* ſhall have brewed or made and diſtilled into Spirits a Quantity of Wort or Waſh from Sugar, ſufficient to produce Seventy-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 in the ſaid Highlands, computing Twenty-one Gallons of ſuch Diſtillers in the Highlands producing a certain Quantity of Spirits according to the Contents of the Still, Licence to ceaſe.

such Spirits, at 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.

Distillers in England not liable to Penalty for discontinuing to work, if occasioned by the Expiration of the Prohibition.

XIII. And be it further enacted, That no Distiller in *England* shall be subject or liable to any Penalty, Forfeiture, or Prosecution for discontinuing to work, provided such discontinuing is or shall be occasioned by the Expiration or other Termination of the Prohibition of the Use of Corn or Grain in the Distillation, by or under the Authority of Parliament; any Thing in this or any other Act or Acts of Parliament to the contrary in anywise notwithstanding.

Allowance to be made to the Distiller in Scotland in case the Quantity of Spirits limited by his Licence be not produced, &c.

XIV. And be it further enacted, That it shall and may be lawful to and for the Commissioners of Excise in *Scotland*, and they are hereby authorized and required, in case of the Termination, by or under the Authority of Parliament, of the Prohibition of the Use of Corn or Grain in the Distillation of Spirits, or of the Revival of the Laws which allow the Distillation of Spirits from Corn or Grain, before any licensed Distiller in *Scotland* shall have distilled into Spirits the full Quantity of Wort or Wash to which the Licence of any such Distiller shall be limited, to pay and allow to such Distiller out of the Duties arising by the Distillery in *Scotland*, a Sum of Money equal to that which shall or may have been paid in advance by such Distiller over and above the Quantity of Wort or Wash made and Spirits actually distilled under and by virtue of any such Licence.

Licences for Stills for distilling Spirits from Sugar may be granted, but not to commence before Dec. 1, 1808.

XV. And be it further enacted, That it shall and may be lawful to and for the Commissioners of Excise in *Scotland* to license any Still or Stills in *Scotland* for the Purpose of distilling Spirits from Sugar, after the Distillation from Corn or Grain shall be prohibited: Provided, that no such Licence shall be granted to commence and take Effect before the First Day of *December* One thousand eight hundred and eight; any Thing in any Act or Acts of Parliament to the contrary in anywise notwithstanding.

Limiting the Time for making Entry of Spirits for Exportation from England or Scotland to either Country.

XVI. And be it further enacted, That no Distiller or Distillers in *England* or *Scotland* respectively, shall be allowed to make Entry for, or to make or distil any Spirits from Sugar for Exportation from *England* to *Scotland* or from *Scotland* to *England*, at any other Time than from and after the First Day of *December* in each Year.

Entry may be made for such Exportation within 30 Days from the Period when such Prohibition shall cease, &c.

XVII. Provided always, and be it further enacted, That when and so soon as any such Prohibition as aforesaid, of the Use of Corn and Grain in the Distillation of Spirits, shall cease and determine, it shall and may be lawful to and for any Person or Persons in *England* or *Scotland* respectively, to make Entry for and to make or distil Spirits from Corn and Grain for Exportation from *England* to *Scotland* or from *Scotland* to *England*, at any Time within Thirty Days from the Period when such Prohibition shall cease and determine: Provided also, that no such Entry shall have Effect for any longer Period than until the First Day of *October* then next ensuing, nor shall any such Entry be made or admitted while any Spirits distilled from Sugar, or any Materials for such Distillation shall be remaining on any Part of the Premises of such Distiller or Distillers; any Thing in this or any other Act to the contrary in anywise notwithstanding.

XVIII. Provided

XVIII. Provided alſo, and be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners of Excife in *Scotland*, or the major Part of them, or to or for the reſpective Collectors and Supervifors of Excife in *Scotland*, by and with the Leave and Approbation of the ſaid Commiſſioners, to grant a Licence or Licences to any Perſon or Perſons to make or diſtil Spirits from Sugar during any Period in which the Diſtillation of Spirits from Corn or Grain ſhall be prohibited, and alſo to grant Licences in like Manner to any Perſon or Perſons to make or diſtil Spirits from Corn or Grain, at any Time after the Diſtillation of Spirits from Corn or Grain ſhall, by or under the Authority of Parliament, be permitted or allowed: Provided alſo, that no ſuch laſt mentioned Licence ſhall be granted to take Effect before the Tenth Day of *November* One thouſand eight hundred and eight, nor for a longer Period than until the Tenth Day of *November* One thouſand eight hundred and nine; any Thing in this or any other Act to the contrary in anywiſe notwithſtanding. Licences may be granted for diſtilling Spirits from Sugar in Scotland, and after the Prohibition Licences may be granted for diſtilling Spirits from Grain, &c.

XIX. And be it further enacted, That if any Diſtiller or Maker of Spirits in *Great Britain* ſhall, during ſuch Prohibition as aforeſaid of the Uſe of Corn or Grain in the Diſtillation of Spirits, make uſe of or employ any Material, Commodity, Article or Thing whatſoever in brewing, making, or preparing Wort or Waſh for Diſtillation, ſave and except pure Yeaſt neceſſary for fermenting the Wort or Waſh, and ſave and except Sugar in the State in which the ſame ſhall have been imported into this Kingdom, and without the ſame having been previouſly diluted with Water or other Liquor, or undergone any Proceſs or Manufacture whatever to alter the ſame, every Diſtiller or Maker of Spirits ſo offending ſhall, for each and every ſuch Offence, forfeit the Sum of Five hundred Pounds; and every Servant of any ſuch Diſtiller or Maker of Spirits, and every other Perſon who during ſuch Prohibition of the Uſe of Corn or Grain as aforeſaid ſhall be aiding and aſſiſting in the uſing of any other Material, Commodity, Article, or Thing whatſoever in brewing, making or preparing of Wort or Waſh for Diſtillation, or in the making or diſtilling of Spirits, except pure Yeaſt and Sugar as aforeſaid, ſhall alſo, for each and every ſuch Offence, forfeit the Sum of Fifty Pounds, and in Default of Payment ſhall ſuffer Three Months Impriſonment. Penalty for uſing any other Thing than Sugar, except Yeaſt, in preparing Wort for Diſtillation, during the Prohibition.

XX. And be it further enacted, That no Diſtiller or Maker of Spirits ſhall at any Time while he, ſhe, or they ſhall have in his, her, or their Cuſtody any Wort or Waſh for Diſtillation, made or prepared from Sugar, or while he, ſhe or they ſhall be preparing or making any Wort or Waſh from Sugar, or diſtilling or extracting Low Wines or Spirits from Wort or Waſh ſo made or prepared, take or receive into, or have or keep in his, her or their Cuſtody or Poſſeſſion any Molaſſes exceeding the Quantity of One Pound, nor any Wheat, Barley, Malt, Oats, Rye, Bear, or Big, which ſhall have been ground, excepting Malt not exceeding Five Quarters, or Wheat Meal or Wheat Flour not exceeding One Quarter, nor any Beer Grounds, Brewers Tilts, or Worts or Waſh made or prepared from any Material or Commodity whatſoever except Sugar, on Pain of forfeiting Five hundred Pounds. Penalty on Diſtillers having in their Cuſtody Molaſſes or Grain, beyond the Quantity herein mentioned, 500 l.

XXI. And be it further enacted, That no Diſtiller or Maker of Spirits ſhall take or receive into his, her, or their Cuſtody or Poſſeſſion, for the Purpoſe Quantity of Sugar to be taken into Poſſeſſion for

Distillation not to be less than One Tierce or Hogshead.

Purpose of Distillation into Spirits, any Quantity of Sugar less than One reputed Tierce or Hogshead, on Pain of forfeiting One hundred Pounds.

Notice to be given to the proper Officer before Sugar is taken in or sent out by the Distiller.

XXII. And be it further enacted, That before any Distiller, or Maker of Spirits, shall receive or take into his Custody or Possession any Sugar for Distillation into Spirits, he, she, or they shall give to the proper Officer of Excise Twenty-four Hours Notice in Writing, specifying the true Number of Tierces or Hogsheads of Sugar intended to be received or taken in, the Name and Place of Abode of the Person or Persons from whom such Sugar is to be received, and the Day on which it is intended to be taken in, and if any Distiller or Maker of Spirits shall have Occasion to sell or send out any Sugar, every such Distiller or Maker of Spirits shall in like Manner give to the proper Officer of Excise Twenty-four Hours Notice in Writing of his Intention to send out such Sugar, and shall specify in every such Notice the true Quantity of Sugar intended to be sent out, and the Time when such Sugar is intended to be sent out or delivered, and the Name of the Person to whom and Place to which such Sugar is intended to be sent; and if any Distiller or Maker of Spirits shall neglect or refuse to give such Notice as aforesaid, or shall receive into or send or deliver out of his Custody or Possession any Sugar without having given such previous Notice in Writing as aforesaid, every such Distiller or Maker of Spirits shall, for each and every such Offence, forfeit the Sum of One hundred Pounds.

Penalty for Neglect thereof.

No Stills shall be used in England (except those used by Sir W. Bishop, &c.) which within Two Years shall have been used in rectifying Spirits, nor shall any Still be used for Distillation of Spirits for Home Consumption in England of less Content than 3,000 Gallons, &c.

XXIII. And be it further enacted, That during the Prohibition of the Use of Corn and Grain in the Distillation of Spirits as aforesaid, no Person shall be permitted to make use of any Still or Still-house, or other Place or Places, or Utensils in *England*, for extracting or distilling Spirits from Sugar, which, within Two Years immediately preceding the Commencement of this Act, shall have been used or employed in rectifying or compounding of Spirits, save and except the Stills, Stillhouses, Utensils, and Places used by Sir *William Bishop*, *George Bishop*, and *Argles Bishop*, at *Maidstone*, in the County of *Kent*, nor shall any Person be permitted to make or distil any Spirits whatsoever for the Consumption of *England*, during the said Prohibition, in any Still of less Capacity or Content than Three thousand Gallons, unless in the Case of any Distiller or Distillers who, within One Year immediately preceding the passing of this Act, shall have in his entered Distillery used or employed a Still duly entered of less Content for the Distillation of Spirits from Corn or Grain; and if any Person or Persons whatsoever shall make Entry or Use of any Distil-house or Premises, except as herein-before excepted, every such Entry shall be null and void to all Intents and Purposes; and all and every Persons or Person who shall make use of any such Distil-house or Premises for the distilling or making of Spirits, shall be subject and liable to all the Pains, Penalties, Fines, and Forfeitures to which Persons using private or unentered Stills or Utensils for making Spirits are or were subject or liable under any Act or Acts of Parliament in force at and immediately before the passing of this Act.

Account to be taken of the Spirits made in Scotland for Exportation to England, &c.

XXIV. And be it further enacted, That as soon after the passing of this Act as any Distiller or Maker of Spirits in *Scotland* for Exportation to *England*, shall have ceased working or making Spirits from Corn or Grain, it shall be lawful to and for the Commissioners of Excise, in *Scotland*, and they

they are hereby authorized, empowered, and required, to cauſe an exact and true Account to be taken, by Quantity and Strength, of all the Spirits made in *Scotland* for Exportation to *England*, and which ſhall be at ſuch Time remaining in *Scotland*, and ſhall cauſe ſuch Account to be tranſmitted to the Commiſſioners of Exciſe in *England*; and all ſuch Spirits as may be legally imported from *Scotland* into *England* ſhall be accompanied with a regular Permit or regular Permits, ſpecifying whether ſuch Spirits were made or diſtilled from Corn or from Sugar; and ſuch Spirits as ſhall have been diſtilled or made from Corn, ſhall, upon Importation into *England*, be charged and chargeable with all the Duties to which Spirits are or were ſubject and liable at and immediately before the paſſing of this Act, any Thing herein to the contrary in anywiſe notwithſtanding.

Licences granted in Scotland to retail Spirits diſtilled from Britiſh Materials, to authorize the Sale of any other Spirits.

XXV. And be it further enacted, That all Licences duly granted in *Scotland* to retail Spirits made or diſtilled from Malt, Corn, Grain, or other *Britiſh* Materials, ſhall be ſufficient to authorize and empower all Perſons, having any ſuch Licence, to retail Spirits diſtilled or made in *Great Britain* from any Materials whatſoever, without Payment of any other or further Duty than is by Law payable for Licences to retail Spirits made or diſtilled from Corn or Grain; any Thing in any Act of Parliament to the contrary in anywiſe notwithſtanding.

Duties to be levied as former Duties.

XXVI. And be it further enacted, That the ſeveral and reſpective Duties by this Act impoſed, ſhall (except as herein otherwiſe ſpecially directed or provided) be raiſed, levied, 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 all and every the Rules, Regulations, Reſtrictions, Conditions, Penalties, and Forfeitures, and with ſuch Powers of adjudging and mitigating Penalties and Forfeitures, and with and ſubject to ſuch and the like Powers, Rules, and Directions, and by ſuch Methods, and in ſuch Manner and Form (except as before excepted) as the ſeveral and reſpective Duties on Worts or Waſh for Diſtillation, and on Licences upon Stills, and alſo on Spirits, are or were provided, preſcribed, or directed by any Act or Acts of Parliament in force immediately before and at the Time of paſſing this Act in relation to the Duties on Wort or Waſh or Spirits or Licences upon Stills or for the Security or due Collection of the ſaid laſt-mentioned Duties, or for preventing Frauds and Evaſions thereof, or for the Regulation of the Diſtilleries; and all the Powers, Authorities, Directions, Rules, Regulations, Reſtrictions, Conditions, Penalties, and Forfeitures mentioned and contained in the ſaid Acts (except as before excepted) ſhall be practiſed and put in Execution for aſcertaining, 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 re-enacted in this Act.

Former Acts to remain in force, except where otherwiſe provided in this Act.

XXVII. 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 the diſtilling or making Spirits in *England* or *Scotland*, or any of the Clauſes or Proviſoes therein (ſave and except the Duties and Drawbacks by this Act expreſsly ſuſpended, and ſave and except ſo far as any ſuch

Act or Acts, or the Clauſes, Proviſions, Powers, or Authorities therein contained or granted are expreſsly repealed, ſuſpended, revoked, altered contracted or controlled 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.

Penalties how to be recovered.

XXVIII. And be it further enacted, That all Fines, Penalties and Forfeitures, impoſed by this Act, ſhall be ſued for, recovered, levied, or mitigated by ſuch Ways, Means or Methods as any Fine, Penalty, or Forfeiture may be ſued for, recovered, levied, or mitigated by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively; and that One Moiety of every ſuch Fine, Penalty, or Forfeiture ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who ſhall inform, diſcover, or ſue for the ſame.

Duties of Cuſtoms on Sugar uſed in Diſtillation how to be accounted for.

XXIX. And whereas it is by this Act intended that the Duties of Cuſtoms on Sugar imported, ſo far as any ſuch Sugar ſhall be uſed or employed in the Diſtillation of Spirits in *Great Britain*, ſhall be paid into the Receipt of His Majeſty's Exchequer, as Part of the Duties ariſing from the Diſtillation of Spirits; be it therefore enacted, That as ſoon as convenient after the Tenth Day of *October*, the Fifth Day of *January*, the Fifth Day of *April*, and the Fifth Day of *July*, in each Year, and alſo as ſoon as convenient after the Expiration or other Termination of this Act, the Commiſſioners of Exciſe, or the major Part of them in *England*, ſhall certify to the Commiſſioners of the Cuſtoms in *England*, the Number of Gallons of Wort or Waſh made or prepared from Sugar for Diſtillation into Spirits in *England*; and the Quantity of Sugar uſed and employed in making or preparing ſuch Wort or Waſh, reckoning or computing One hundred Weight of Sugar for every Fifty-four Gallons of Wort or Waſh ſo made or prepared as aforeſaid, and the ſaid Commiſſioners of Cuſtoms in *England* ſhall, and they are hereby authorized and required, on the Receipt of ſuch Certificate, to pay or cauſe to be paid, out of the Money ariſing by the Duties on Sugar, to the Perſon appointed by the Commiſſioners of Exciſe in *England* to receive the Duties of Exciſe at the Chief Office of Exciſe in *London*, a Sum of Money equal to the full Duties of Cuſtoms on the Sugar ſo computed to have been uſed or employed in the making or preparing ſuch Quantity of Wort or Waſh for Diſtillation as aforeſaid, and the Receipt of the Perſon ſo appointed by the Commiſſioners of Exciſe in *England* to receive the Duties of Exciſe at the Chief Office of Exciſe in *London*, ſhall be a ſufficient Diſcharge to the Commiſſioners of the Cuſtoms, or the Perſon ordered by them to pay over the ſaid Money; and as ſoon as convenient after the before-mentioned Quarter-days reſpectively, and alſo after the Expiration or other Termination of this Act, the Commiſſioners of Exciſe, or the major Part of them in *Scotland*, ſhall certify to the Commiſſioners of the Cuſtoms in *Scotland* the Number of Gallons of Spirits made or diſtilled in *Scotland*, and the Quantity of Sugar uſed in diſtilling or making

ſuch

such Spirits, reckoning or computing One Hundred Weight of Sugar for every Ten Gallons and a Half of Spirits so charged with Duty as aforesaid; and the Commissioners of Customs in *Scotland* shall, and they are hereby authorized and required, on the Receipt of such Certificate, to pay or cause to be paid, out of any Money arising by the Duties on Sugar, to the Receiver General of Excise in *Scotland*, a Sum of Money equal to the full Duties of Customs on the Sugar so computed to have been used or employed in the distilling or making such Quantity of Spirits as aforesaid; and the Receipt of the said Receiver General of Excise in *Scotland* shall be a sufficient Discharge to the said Commissioners of Customs in *Scotland*, or to the Person ordered by them to pay over the said Money.

Duties to be paid into the Exchequer.

XXX. And be it further enacted, That all the Money arising from the Duties by this Act imposed, including the Duties or Sums of Money directed to be paid over by the Commissioners of Customs, shall from Time to Time (the necessary Charges of raising and accounting for the same excepted) be paid into the Receipt of His Majesty's Exchequer at *Westminster*; and Two-third Parts of the said Money shall be carried to and be made Part of the Consolidated Fund of *Great Britain*, and the other Third Part of the said Money shall be kept separate and apart from the other Branches of the Public Revenue, and there shall be provided and kept in the Office of the said Receipt of Exchequer a Book or Books in which all Money arising by the last-mentioned One-third Part of the Money 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 last-mentioned One-third part of 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 eight, or shall be voted by the Commons for the Service of any subsequent Year; and the Commissioners of His Majesty's Treasury now and 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.

Commencement of Act.

XXXI. And be it further enacted, That this Act shall commence and take Effect from and upon the Day on which the Distillation of Spirits from Corn or Grain shall, by virtue or in consequence of any Act or Acts of Parliament passed or to be passed, be prohibited.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1808.