

ANNO QUINQUAGESIMO PRIMO

GEORGII III. REGIS.

CAP. XLII.

An Act to empower the Lords Commiſſioners of the Treaſury to exonerate Diſtillers of Spirits from Sugar, from the Exceſs of the Duties to which they were liable in conſequence of the Expiration of an Act paſſed in the Forty-eighth Year of His preſent Majeſty, above the Duties impoſed by the ſaid Act. [31ſt *May* 1811.]

WHEREAS an Act made in the Forty-eighth Year of His preſent Majeſty's Reign, intituled, *An Act for granting Duties on Worts or Waſh made from Sugar, during the Prohibition of Diſtillation from Corn or Grain in* Great Britain, expired on the Thirty-firſt Day of *December* One thouſand eight hundred and ten; and by the Expiration thereof, the former High Duties impoſed by Two ſeveral Acts of the Forty-third Year of His preſent Majeſty's Reign, the one thereof intituled, *An Act to repeal the Duties of Exciſe payable in* Great Britain, *and to grant other Duties in lieu thereof*; and the other thereof, 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, for and in reſpect of Wort or Waſh brewed or made in that Part of *Great Britain* called *England*, from Sugar or any Mixture therewith for extracting Spirits for Home Conſumption, and alſo the High Duties impoſed by an Act made in

48 G. 3. c. 152.

43 G. 3. c. 69.

43 G. 3. c. 81.

in the Forty-eighth Year of His preſent Majeſty's Reign, for or in reſpect of Spirits made or diſtilled in any Part or Place in *Scotland*, for Conſumption in *Scotland*, from Sugar or any Mixture therewith, and the High Duties by the ſaid laſt mentioned Act impoſed, for or in reſpect of the Cubical Content or Capacity of Stills uſed or employed in *Scotland*, for the Purpoſe of making or diſtilling of Low Wines or Spirits for Conſumption in *Scotland* from Molaſſes or Sugar, or any Mixture therewith, and alſo the High Duties for or in reſpect of Spirits made or diſtilled in that Part of *Great Britain* called *England* and imported or brought from thence into *Scotland*, and for or in reſpect of Spirits manufactured in *Scotland*, and brought from thence into that Part of *Great Britain* called *England*, is revived: And whereas ſome Diſtillers in that Part of *Great Britain* called *Scotland* have, ſince the Firſt Day of *January* One thouſand eight hundred and eleven, made Entry for the Diſtillation of Spirits for Exportation to that Part of *Great Britain* called *England* from Corn or Grain: And whereas many Diſtillers and Makers of Spirits have, with the Concurrence of the Commiſſioners of His Majeſty's Treaſury, abſtained from making or brewing Worts or Waſh for Diſtillation from Oats, Barley, or any other Corn or Grain, or from Malt, Flour, or Bran, or any Mixture with the ſame, and have confined themſelves to the Uſe of Worts or Waſh brewed and made from Sugar for extracting Spirits for Home Conſumption; and although ſome Diſtillers in *Scotland* have, ſince the Firſt Day of *January* One thouſand eight hundred and eleven, made Entry for the Diſtillation of Spirits from Corn or Grain for Exportation from thence to that Part of *Great Britain* called *England*, yet ſuch laſt-mentioned Diſtillers have, with the Concurrence of the ſaid Commiſſioners of His Majeſty's Treaſury, forborne to make any Spirits for ſuch Exportation as aforeſaid under ſuch Entries as laſt aforeſaid; 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 the Commiſſioners of His Majeſty's Treaſury, or any Three or more of them, ſhall be at Liberty to exonerate and diſcharge all and every ſuch Diſtiller and Diſtillers and Maker and Makers of Spirits in *England* and *Scotland* reſpectively, from and to remit to them reſpectively, ſuch and ſo much of the ſaid High Duties for or in reſpect of any ſuch Wort or Waſh brewed or made from Sugar and diſtilled as aforeſaid ſince the ſaid Thirty-firſt Day of *December* One thouſand eight hundred and ten, and alſo from ſuch of the ſaid High Duties, for or in reſpect of any ſuch Wort or Waſh which ſhall be actually diſtilled into Spirits before the Tenth Day of *June* One thouſand eight hundred and eleven, as ſhall exceed the Amount of the Duties which would have become due and payable under or by virtue of the ſaid Act of the Forty-eighth Year of the Reign of His preſent Majeſty, had the ſame remained and continued in force to the Time of paſſing of this Act, and alſo to exonerate and diſcharge all and every Diſtillers and Diſtiller in that Part of *Great Britain* called *Scotland*, from ſo much of the ſaid High Duties for or in reſpect of the Cubical Content or Capacity of ſuch Stills as aforeſaid as ſhall exceed the Rate of Duty which would have accrued or become payable under or by virtue of an Act made in the Forty-eighth Year of His preſent Majeſty's Reign, intituled, *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, and from

The Treaſury may remit ſo much of the High Duties on Waſh made from Sugar, and diſtilled ſince Dec. 31, 1810, and before June 10, 1811, as ſhall exceed the Duties which would have become payable under the recited Act. 48 G. 3. c. 152. and may alſo remit ſuch High Duties in reſpect of the Cubical Contents of Stills in Scotland.

any of the said presumptive Charges, as to such Commissioners of the Treasury, or any Three or more of them, shall, under the Circumstances of each and every such Case, appear to them to be just and reasonable; any Thing in any Act of Parliament to the contrary in anywise notwithstanding.

Act not to prevent Distillers from distilling Wash made from Sugar of which an Account shall have been taken before May 15, 1811, at the Rate of Duty payable under 48G.3.c.152. &c.

Wash from such Sugar to be distilled before July 5, 1811:

II. Provided always, and be it enacted, That nothing in this Act contained shall extend, or be deemed or construed to extend, to prevent or hinder any Distiller or Distillers from distilling into Spirits any Worts or Wash which shall have been actually brewed or made from Sugar, and of which an Account shall have been taken by the Officer or Officers of Excise on or before the Fifteenth Day of *May* One thousand eight hundred and eleven, at and subject to such Rate of Duty as would or might have been payable if the said recited Act of the Forty-eighth Year of His present Majesty's Reign had not expired: And provided further, that every such Distiller so distilling into Spirits any Wort or Wash on or after the Tenth Day of *June* aforesaid shall not, from and after the Seventeenth Day of *May* One thousand eight hundred and eleven, melt or have melted any Sugar in the making or preparing of any Wort or Wash for Distillation, and shall on or before the Fifth Day of *July* One thousand eight hundred and eleven have actually distilled all such Wort or Wash into Spirits.

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