ANNO QUINQUAGESIMO PRIMO

GEORGII III. REGIS.

CAP. LIX.

An Act for granting to His Majesty additional Duties of Excise on Wash and other Liquors used in the Distillation of Spirits; and on Foreign Spirits imported. [10th *June* 1811.]

Most Gracious Sovereign,

WE Your Majesty's most dutiful and loyal Subjects the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, towards raising the Supplies to defray Your Majesty's necessary Expences, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Rates and Duties of Excise hereinafter mentioned, and do therefore most humbly beseech 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 there shall be raised, levied, collected, and paid, to and to the Use of His Majesty, His Heirs and Successors, over and above all Duties already imposed for or in respect thereof by any Act or Acts of Parliament, the several additional Duties of Excise hereinafter mentioned; (that is to say),

The Duties herein mentioned on Wash and Spirits, shall be paid.

Duties.

For every Gallon of Wort or Wash brewed or made in *England*, for extracting Spirits for Home Consumption from any Malt, Corn, Grain, or Tilts, or any Mixture with the same, which shall not be actually distilled into Spirits on or before the Tenth Day of *May* One thousand eight hundred and eleven, or brewed or made after that Day, an additional Duty of Four Pence Halfpenny:

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 brought from thence into *England*, an additional Duty of Two Shillings:

For every Gallon *English* Wine Measure of all such Spirits as last aforesaid, of a greater Strength than One to Ten over Hydrometer Proof, and not

not exceeding Three *per Centum*, over and above One to Ten over Hydrometer Proof, an additional Duty of Two Shillings; and also a further additional Duty, proportioned to the Degree of Strength in which such Spirits shall exceed the said Strength of One to Ten over Hydrometer Proof:

For every Gallon *Engliſh* Wine Meaſure of all Wort or Waſh brewed or made in any Part or Place in *Scotland*, other than the Highland Diſtrict, for extracting Spirits for Conſumption in *Scotland*, from any Malt, Corn, or Grain, which ſhall not be actually diſtilled into Spirits on or before the ſaid Tenth Day of *May* One thouſand eight hundred and eleven, or brewed or made after that Day, an additional Duty of Four-pence:

For every Gallon *Engliſh* Wine Meaſure of all Wort or Waſh brewed or made in the Highland Diſtrict of *Scotland*, from Barley, Beer, or Bigg, the Growth of the ſaid Highland Diſtrict, or from Malt made from Oats or Barley, Beer or Bigg, the Growth of the ſaid Highlands, for extracting Spirits for Conſumption in the ſaid Diſtrict, which ſhall not be actually diſtilled into Spirits on or before the ſaid Tenth Day of *May* One thouſand eight hundred and eleven, or brewed or made after that Day, an additional Duty of Three-pence Halfpenny:

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*, an additional countervailing Duty of Two Shillings and Three-pence Farthing:

For every Gallon *Engliſh* Wine Meaſure of Spirits, *Aqua vitæ*, or Strong Waters, which ſhall be diſtilled or made in *Ireland* and imported into *Great Britain*, at a Strength not exceeding One to Ten over Hydrometer Proof, an additional Countervailing Duty of One Shilling and Eleven-pence Three Farthings:

For and upon all ſuch Spirits as laſt aforeſaid, above the Strength of One to Ten over Hydrometer Proof, a Duty in proportion to the laſt mentioned Duty; and for and upon all ſuch of the ſaid Spirits as ſhall be ſweetened or compounded a like Duty, computed upon the higheſt Degree of Strength at which ſuch Spirits can be made:

For all Rum, Brandy, Spirits, *Aqua vitæ*, or Strong Waters (except Rum the Produce of the *Britiſh* Plantations), imported into *Great Britain*, and for which the Duties chargeable thereon ſhall not have been paid on the Tenth Day of *May* One thouſand eight hundred and eleven, or imported after that Day, an additional Duty of Twelve Pounds Ten Shillings *per Centum* upon the Produce and Amount of the ſeveral Duties of Exciſe impoſed for or in reſpect thereof by any Act or Acts of Parliament in force immediately before the paſſing of this Act.

But no Waſh made under the Regulations of 28 G. 3. c. 46. and 45 G. 3. c. 100. nor Spirits ſecured in Warehouſes under 43 G. 3. c. 132. ſhall be

II. Provided always nevertheleſs, and be it further enacted, That no Wort or Waſh which ſhall be brewed or made in that Part of *Great Britain* called *England*, under and according to the Rules, Regulations, and Proviſions of Two Acts, the one thereof made in the Twenty-eighth, and the other thereof made in the Forty-fifth Year of the Reign of His preſent Majeſty, for extracting Low Wines or Spirits for Exportation from thence to that Part of *Great Britain* called *Scotland*, or which ſhall be brewed or made in that Part of *Great Britain* called *Scotland*, under and according to the Rules, Regulations, and Proviſions of the ſaid laſt mentioned Acts for extracting Low Wines or Spirits for Exportation from thence to *England*, ſhall be charged

or chargeable with any Duty or Duties by this Act impoſed; nor ſhall any Rum, Brandy, Spirits, *Aqua vitæ*, or Strong Waters imported into *Great Britain*, and lodged and ſecured under the joint Locks of the Crown and the Merchant, in any Warehouſe or Warehouſes under the Rules, Regulations and Reſtrictions required and provided by an Act made in the Forty-third Year of His preſent Majeſty, intituled, *An Act for permitting certain Goods imported into* Great Britain, *to be ſecured in Warehouſe without Payment of Duty*, and which ſhall be taken out for Exportation according to the Rules, Regulations, and Reſtrictions of the ſaid laſt-mentioned Act, without Payment of Duty, be charged or chargeable with any Duty or Duties by this Act impoſed; any Thing hereinbefore contained to the contrary in anywiſe notwithſtanding.

charged with the Duty hereby impoſed.

III. And be it further enacted, That during the Continuance of this Act no Perſon or Perſons ſhall in that Part of *Great Britain* called *England*, make uſe of any Still of leſs Capacity or Content than Three thouſand Gallons for the Extraction or Diſtillation of Low Wines or Spirits from Wort or Waſh brewed or made from Malt, Corn, or Grain, or from Melaſſes or Sugar, on Pain of Forfeiture for every ſuch Offence the Sum of Two hundred Pounds: Provided always nevertheleſs, that no Perſon or Perſons ſhall be ſubject or liable to the ſaid Penalty of Two hundred Pounds, for or by reaſon of his, her, or their making or diſtilling Spirits in any Still of a Capacity or Content leſs than Three thouſand Gallons, and which he, ſhe, or they ſhall, within Three Years immediately preceding the paſſing of this Act, have had in his, her, or their entered Diſtillery, and which laſt-mentioned Still ſhall have been by him, her, or them, within ſuch Three Years, uſed, employed, and duly entered for the Diſtillation of Spirits from Sugar, any Thing herein-before contained to the contrary in any wiſe notwithſtanding.

In England, no Still of leſs Content than 3000 Gallons ſhall be uſed in Diſtillation, on Penalty of 200*l.* unleſs the Still has been uſed in an entered Diſtillery within Three Years for the Diſtillation of Spirits from Sugar.

IV. And be it further enacted, That every Waſh Still after the working thereof ſhall be commenced and been begun for or in the Extraction or Diſtillation of Low Wines or Spirits from Wort or Waſh brewed or made from Malt, Corn, or Grain, or from Melaſſes or Sugar, ſhall be preſumed to be kept regularly in work for and in the Extraction and Diſtillation of Spirits, either from ſuch Worts or Waſh brewed or made from Malt, Corn, or Grain, or from Melaſſes or Sugar, as the Caſe may require, for the Space of Three Calendar Months ſucceſſively at the leaſt, to be computed from the Day of the actual Commencement of ſuch Working thereof; and no Perſon or Perſons who ſhall have begun to work any Waſh Still for or in the Extraction or Diſtillation of Low Wines or Spirits, either from Wort or Waſh, brewed or made from Malt, Corn, or Grain, or from Wort or Waſh brewed or made from Melaſſes or Sugar, ſhall be at Liberty to diſcontinue or withdraw the Entry of any ſuch Still after the Working thereof ſhall have commenced and been begun, until the Expiration of the ſaid Term of Three Calendar Months, to be computed as aforeſaid.

Stills ſhall be preſumed to be kept regularly at Work for Three Calendar Months.

V. And be it further enacted, That every entered Waſh Still, belonging to any Diſtiller or Diſtillers, or Maker or Makers of Spirits in that Part of *Great Britain* called *England*, for Home Conſumption, from Wort or Waſh brewed or made from Malt, Corn, or Grain, or from Melaſſes or Sugar, as the Caſe may require, during the Time the ſame ſhall be worked, ſhall be preſumed to have been charged with Waſh, brewed or made either from

Stills ſhall be preſumed to have been charged with Waſh after the Rates herein mentioned.

from Malt, Corn, or Grain, or from Melaſſes or Sugar, as the Caſe may require, in the Proportion of Three Parts in Four of the Content or Capacity of ſuch Still, including the Head thereof, according to the Average Rates herein-after expreſſed and ſpecified; (that is to ſay), For ſuch Time or Times as ſuch Waſh Still ſhall be worked betwixt the Fifteenth Day of *November* incluſive, in any one Year, and the Fifteenth Day of *May* excluſive, in the next ſucceeding Year, every ſuch Waſh Still ſhall be preſumed to have been charged with Waſh brewed or made from Malt, Corn, or Grain, or from Melaſſes or Sugar, as the Caſe may require, at the average Rate of Five Times in every Week at the leaſt; and for ſuch Time or Times as the ſame ſhall be worked betwixt the ſaid Fifteenth Day of *May* incluſive in any one Year, and the Fifteenth Day of *November* excluſive in the ſame Year, every ſuch Waſh Still ſhall be preſumed to have been charged with ſuch Waſh, as the Caſe may require, at the average Rate of Four Times in every Week at the leaſt; and that every entered Waſh Still belonging to any Diſtiller or Diſtillers, or Maker or Makers of Spirits in that Part of *Great Britain* called *England*, for Home Conſumption, from Wort or Waſh, brewed or made from Malt, Corn, or Grain, or from Melaſſes or Sugar during the Time the ſame ſhall be worked, ſhall be preſumed to have been charged with ſuch Waſh, as the Caſe may require, in the Proportion of Three Parts in Four, of the Content or Capacity of ſuch Still, including the Head thereof, according to the reſpective average Rates aforeſaid: Provided always nevertheleſs, that if it ſhall at any Time be made appear by ſufficient Proof upon Oath, to the Satisfaction of the Commiſſioners of Exciſe, or any Three or more of them, in *England*, (the Sufficiency of ſuch Proof being left to the Judgement of the ſaid Commiſſioners) that the Difference or Exceſs in the Amount of the preſumptive Charges of the Still, beyond the Quantity of Wort, Waſh, or other Liquor actually produced to the Sight of the Officer, was occaſioned or ſhall have ariſen by unavoidable Neceſſity, and that all the Wort, Waſh, and other Liquor worked off at ſuch Waſh Still was *bonâ fide* produced to the Sight of the Officer, then and in every ſuch Caſe it ſhall be lawful for the Commiſſioners of Exciſe, and they are hereby required to grant to the Owner or Owners of ſuch Waſh Still, ſuch Relief as ſhall in their Judgement be reaſonable and juſt.

If the Exceſs in the Amount of the preſumptive Charges beyond the Quantity actually produced ariſes from unavoidable Neceſſity, Relief may be granted.

VI. And be it further enacted, That the ſeveral and reſpective Duties by this or any former Act impoſed, for or in reſpect of Spirits made or diſtilled in *Scotland* for Home Conſumption, whether the ſaid Duties be impoſed upon the Content or Capacity of the Still or upon the Quantity of Waſh, brewed or made for the Extraction of Spirits or upon the Spirits diſtilled or computed to be diſtilled, ſhall be payable and paid by each and every Diſtiller at and after the following Rates; (that is to ſay), Every Diſtiller in the Lowlands of *Scotland* ſhall be charged with and pay at and after the Rate of Sixteen Gallons and a Half of Spirits of the Strength of One to Ten over Hydrometer Proof for every One hundred Gallons of Wort or Waſh, by ſuch Diſtiller brewed or made in the ſaid Lowlands, from Malt, Corn, or Grain, for Conſumption in *Scotland*; and every Diſtiller in the Highlands of *Scotland* ſhall be charged with and pay at and after the Rate of Fifteen Gallons of Spirits of the Strength aforeſaid for every One hundred Gallons of ſuch Wort or Waſh, by ſuch Diſtiller brewed or made in the ſaid Highlands, from Malt, Corn, or Grain, for Conſumption in the ſaid Highlands; and every ſuch Diſtiller ſhall have Credit, and be allowed

Diſtillers in Scotland for Spirits for Home Conſumption ſhall pay the Rates herein mentioned.

Permits

Permits in Manner following; that is to ſay, for Sixteen Gallons and a Half of Spirits of the Strength of One to Ten over Hydrometer Proof, for every One hundred Gallons of ſuch his, her, or their Wort or Waſh, from Malt, Corn, or Grain, diſtilled in the ſaid Lowlands; and for Fifteen Gallons of Spirits of the Strength aforeſaid, for every One hundred Gallons of ſuch his, her, or their Wort or Waſh, from Malt, Corn, or Grain, diſtilled in the ſaid Highlands; any Thing in this or any other Act of Parliament to the contrary notwithſtanding.

When Diſtillers in the Highlands ſhall have diſtilled a certain Quantity of Spirits in Proportion to their Stills, Licences to ceaſe.

VII. 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 Malt, Barley, Beer, or Bigg, 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 in that Behalf granted to ſuch Diſtiller in the ſaid Highlands, computing Fifteen 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 to make or diſtil Spirits from Malt, Barley, Beer, or Bigg, in the ſaid Highlands, ſhall ceaſe and determine and be no longer in force.

No Dealer in Scotland ſhall remove Spirits unleſs the Permits expreſs the Strength.

Penalty.

VIII. And be it enacted, That no Dealer in Spirits, in that Part of *Great Britain* called *Scotland*, ſhall ſend out or remove from his or her Stock or Cuſtody, nor ſhall any ſuch Dealer or other Perſon in *Scotland*, receive into his or her Stock or Cuſtody for Home Conſumption, any *Britiſh* Spirits, unleſs the Permit or Permits accompanying the ſame ſhall truly expreſs the Strength of all ſuch Spirits at the Time of the Removal thereof; and all Spirits ſo removed, ſent out, or received, unaccompanied with a true and lawful Permit or Permits, expreſſing the Strength thereof, ſhall and may be ſeized by any Officer or Officers of Exciſe; and each and every Perſon ſo ſending out or receiving the ſame, ſhall, for each and every ſuch Offence, forfeit and loſe the Sum of One hundred Pounds, over and above all other Penalties and Forfeitures, to which he or ſhe is or may be liable in or by virtue of any Act or Acts of Parliament in force at the Time of paſſing this Act, for or in reſpect of the ſending out or removing of any Spirits whatſoever without a true and lawful Permit; any Thing in this or in any other Act contained to the contrary notwithſtanding.

Officers of Exciſe in Scotland, to take an Account of Stock of Dealers at leaſt once in 30 Days, and any Exceſs found beyond the Quantity for which they ſhall have Credit ſhall be forfeited, &c.

XI. And be it further enacted, That every Officer of Exciſe in *Scotland*, having under his Survey the Stock or Stocks of any entered Dealer or Dealers in Spirits, ſhall once in every Thirty Days at the leaſt, or oftener if neceſſary, take an accurate and true Account of the Quantity and Strength of all *Britiſh* Spirits in the Stock, Cuſtody, or Poſſeſſion of every ſuch Dealer, and ſhall compute the ſame to the Strength of One to Ten over Hydrometer Proof; and if after making Allowance for the Spirits for which Permits ſhall have been granted ſince the laſt reckoning of the Stock of ſuch Dealer, computing the ſame at the Strength aforeſaid, it ſhall be found that the Quantity of Spirits remaining in the Poſſeſſion of ſuch Dealer ſhall exceed the Quantity for which he ſhall have Credit in the Books of the proper Officer, whether ſuch Credit ſhall have ariſen from what was on Hand at the laſt preceding Reckoning, or from what may have been lawfully received

received ſubſequent thereto, each and every ſuch Exceſs ſhall be deemed and taken to be Spirits received without Permit, and a Quantity of Spirits equal thereto ſhall and may be ſeized out of any Part of the Stock of ſuch Dealer by any Officer or Officers of Exciſe, and the Dealer in whoſe Stock ſuch Exceſs ſhall be found ſhall in reſpect thereof be ſubject and liable to all the Fines, Penalties, and Forfeitures, to which Perſons receiving Spirits unaccompanied with a true and lawful Permit are or may be liable in or by virtue of any Act or Acts of Parliament.

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

X. And be it further enacted, That ſuch of the additional 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 ſuch 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.

Duties ſhall be levied and paid as other Duties of Exciſe, &c.

XI. And be it further enacted, That the ſaid ſeveral additional Duties by this Act impoſed ſhall and may be reſpectively raiſed, levied, collected and paid in ſuch and the like Manner, and in or by any or either of the General or Special Means, Ways, or Methods, by which the former Duties of Exciſe, for or in reſpect of Goods, Wares, Merchandize, or Commodities of the ſame Sorts or Kinds reſpectively, were or might be raiſed, levied, collected, and paid, and the Goods, Wares, Merchandize, or Commodities, for or in reſpect whereof the ſaid additional Duties reſpectively are by this Act impoſed, ſhall be and the ſame are hereby made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, and Forfeitures, to which Goods, Wares, Merchandize, or Commodities, were generally or ſpecially ſubject or liable by any Act or Acts of Parliament relating to the Duties of Exciſe in force immediately before the paſſing of this Act; and all and every Fine, Penalty, or Forfeiture, of any Nature or Kind whatever, committed againſt or in Breach of any Act or Acts of Parliament for ſecuring the Duties of Exciſe, or any of them, or for the Regulation or Improvement thereof, in force immediately before the paſſing of this Act, and the ſeveral Clauſes, Powers, and Directions, therein contained, ſhall and the ſame reſpectively are hereby directed and declared to extend to, and ſhall be reſpectively applied, practiſed, and put in Execution, for and in reſpect of the ſeveral additional Duties of Exciſe by this Act impoſed, in as full and ample Manner, to all Intents and Purpoſes whatſoever, as if all and every the ſaid Acts, Clauſes, Proviſions, Powers, Directions, Fines, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act.

The Duty may be added to Spirits delivered under Contract made before May 10, 1811.

XII. And whereas ſtanding Contracts may have been made before the ſaid Tenth Day of *May* One thouſand eight hundred and eleven, by licenſed Diſtillers and Makers of Spirits for *Britiſh* Spirits to be delivered after that Day, and ſtanding Contracts may have been alſo made before that Day, by licenſed Dealers in Spirits for Foreign Spirits, for or in reſpect whereof an additional Duty is by this Act impoſed, to be delivered after that Day; be it therefore enacted, That all and every ſuch licenſed Diſtillers and Makers of Spirits, delivering ſuch *Britiſh* Spirits after the ſaid Tenth Day of *May* One thouſand eight hundred and eleven, ſhall be allowed to add ſo much Money as will be equivalent to the additional Duties by this Act impoſed, for or in reſpect of the Wort or Waſh from whence

ſuch *Britiſh* Spirits were extracted or made, to the Price thereof, and ſhall be entitled by virtue of this Act to demand, recover, and be paid the ſame accordingly; and all and every ſuch licenſed Dealers in Spirits, delivering ſuch Foreign Spirits after that Day, in purſuance of any ſuch Contract, ſhall be allowed to add ſo much Money as will be equivalent to the additional Duties by this Act impoſed, and which ſuch Dealer or Dealers ſhall actually have paid for or in reſpect of ſuch Foreign Spirits, to the Price thereof, and ſhall be entitled by virtue of this Act to demand, recover, and be paid the ſame accordingly.

Application of the Monies ariſing by the Duties.

XIII. And be it further enacted, That all the Monies ariſing by the ſaid additional Duties (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 reſpective additional 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 ſhall be deemed a permanent Increaſe to the publick Revenue of *Great Britain*, for the Purpoſe of defraying any increaſed Charge occaſioned by any Loan made or Stock created by Authority of any Act paſſed or to be paſſed in the preſent Seſſion of Parliament.

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