

ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. III.

An Act to revive and continue until the Thirty-firſt Day of *December* One thouſand eight hundred and twelve, ſo much of an Act made in the Forty-ninth Year of His preſent Majeſty, to prohibit the Diſtillation of Spirits from Corn or Grain, in the United Kingdom, as relates to *Great Britain*; and to revive and continue another Act made in the Forty-ninth Year aforeſaid, to ſuſpend the Importation of *Britiſh* or *Iriſh*-made Spirits into *Great Britain* or *Ireland* reſpectively; and for granting certain Duties on Worts or Waſh made from Sugar during the Prohibition of Diſtillation from Corn or Grain in *Great Britain*.

[7th *February* 1812.]

WHEREAS it is expedient that an Act made in the Forty-ninth Year of the Reign of His preſent Majeſty, intituled, *An Act to prohibit the Diſtillation of Spirits from Corn or Grain in the United Kingdom for a limited Time*, ſhould be revived and continued for a Time to be limited, as far as the ſame regards *Great Britain*; 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, 49 G. 3. c. 7.

Recited Act revived, and continued till Dec. 31, 1812.

That, from and after the Eighth Day of *February* One thousand eight hundred and twelve, the said Act shall, and the same is hereby, as far as the same regards that Part of the United Kingdom called *Great Britain*, and as far as the same is not altered by this Act, revived, and shall remain and continue in force from thenceforth, until and upon the Thirty-first Day of *December* One thousand eight hundred and twelve.

His Majesty may, after Oct. 1, 1812, permit Distillation from Grain, (Wheat excepted),

II. Provided always, and be it further enacted, That in case His Majesty at any Time after the First Day of *October* One thousand eight hundred and twelve, shall in His Royal Discretion judge it to be for the Benefit and Advantage of that Part of the United Kingdom called *Great Britain*, to permit the making of Worts or Wash for Distillation from Oats, Barley, or any other Corn or Grain, (Wheat excepted), or from Malt, Flour, or Bran, then and in such Case it shall and may be lawful to and for His Majesty, by His Royal Proclamation or Proclamations, to be issued by and with the Advice of His Privy Council, or by His Majesty's Order in Council, to be published from Time to Time in *The London Gazette*, to permit and suffer all and every Person or Persons, (but not any particular Person or Persons), at any Time or Times, not less than Thirty Days from the Date of such Proclamation or Order in Council, to make Worts or Wash for Distillation from Oats, Barley, or any other Corn or Grain, (Wheat excepted), or from any Malt, Flour, or Bran; or in case His Majesty, at any Time after the said First Day of *October* One thousand eight hundred and twelve, shall in His Royal Discretion judge it to be for the Benefit and Advantage of that Part of the United Kingdom called *Great Britain*, further to continue the Prohibition of the Distillation of Spirits from Corn or Grain from the said Thirty-first Day of *December* One thousand eight hundred and twelve, until Forty Days after the then next Meeting of Parliament, then and in such Case it shall and may be lawful to and for His Majesty, by His Royal Proclamation or Proclamations, to be issued by and with the Advice of His Privy Council, or by His Majesty's Order in Council, to be published from Time to Time in *The London Gazette*, to continue throughout that Part of the United Kingdom called *Great Britain*, from the said Thirty-first Day of *December* One thousand eight hundred and twelve, until Forty Days after the next Meeting of Parliament, the Prohibition herein-before mentioned; (that is to say), that throughout that Part of the United Kingdom called *Great Britain*, during the Continuance of such Prohibition, no Worts or Wash for Distillation shall be made from Oats, Barley, or any other Corn or Grain, or from Malt, Flour, or Bran, or any Mixture with the same.

or may prohibit the Distillation for a longer Period.

Distillers to distil Worts in their Possession before Feb. 22, 1812.

III. And be it further enacted, That all and every Distiller and Distillers, and Maker and Makers of Spirits, shall, on or before the Twenty-second Day of *February* One thousand eight hundred and twelve, distil into Spirits all the Worts or Wash brewed or made from Malt, Corn, or Grain which shall, on the said Eighth Day of *February* One thousand eight hundred and twelve, be in his, her, or their Custody or Possession, on Pain of forfeiting all such Wort or Wash which shall, after the said Twenty-second Day of *February* One thousand eight hundred and twelve, be found by any Officer or Officers of Excise, or be in the Custody or Possession of any such Distiller or Distillers, or Maker or Makers of Spirits; and no Distiller or Distillers, or Maker or Makers of Spirits, shall dissolve, mix, or brew any Sugar for the making of Worts or Wash for extracting

Not to dissolve Sugar till such Wort

Spirits, until all the Worts or Wash brewed or made from Corn or Grain which shall have been in the Custody or Possession of such Distiller or Distillers, or Maker or Makers of Spirits, on the Eighth Day of *February* One thousand eight hundred and twelve, shall have been actually distilled into Spirits of the Second Extraction, by the Space of Four Days at the least, on Pain of forfeiting the Sum of Five hundred Pounds.

shall have been distilled Four Days, on Penalty of 500l.

IV. And whereas an Act was made in the said Forty-ninth Year of the Reign of His said Majesty, intituled, *An Act to suspend the Importation of* British *or* Irish-*made Spirits into* Great Britain *or* Ireland *respectively, until the First Day of* June *One thousand eight hundred and nine*, which Act was further continued by another Act passed in the said Forty-ninth Year aforesaid, until the Twenty-fifth Day of *March* One thousand eight hundred and ten, and was further continued by another Act made in the Fiftieth Year of the Reign of His present Majesty: And whereas it is expedient that all the Provisions for preventing the Importation of *British* or *Irish*-made Spirits into *Great Britain* or *Ireland* respectively should be further continued; be it therefore enacted, That all the Powers and Provisions in the said Act intituled as last aforesaid contained, except as far as respects the Remission of the Penalty for the Forfeiture of any Spirits arriving in *Great Britain* or *Ireland* respectively, within a Time therein limited, shall continue and be in force from the Commencement of this Act until Four Months after the Expiration of the Time which shall be fixed under the Authority of this Act, for prohibiting the Distillation of Spirits from Grain in *Great Britain*.

49 G. 3. c. 8.

Powers of recited Act continued, except as far as respects the Remission of Penalty.

V. And whereas during the Continuance of the Prohibition of the Distillation of Spirits from Corn or Grain, it will be expedient to encourage the Distillation of Spirits from Sugar, and also to modify and regulate the Duties to be levied and the Drawbacks to be allowed; be it therefore enacted, That for and during the Period of Time in which, by or under the Authority of this Act, 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 brewed or made in *England* or *Scotland* respectively, for extracting Spirits; and all and singular the Duties on Spirits made or distilled in *Scotland*, and on Aquavitæ or Strong Waters made or distilled 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 made or distilled in *England*, and imported or 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 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.

Duties on Spirits distilled from Grain, and Drawbacks, suspended.

VI. 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

The Prohibition of the Use of any

Material, except Oats, &c. in the brewing of Wort in Scotland, ſuſpended.

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 the Period of Time that the Diſtillation of Spirits from Corn or Grain ſhall by or under the Authority of this Act 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.

VII. 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, &c.

VIII. 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 Eight-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 Eight-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 Seven 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 of *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 Eight Shillings and Three-pence:

For every Gallon *Engliſh* Wine Meaſure of Spirits of which an Account ſhall have been taken in purſuance of this Act, 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 Nine Shillings and Five-pence Halfpenny:

For every Gallon *Engliſh* Wine Meaſure of all ſuch Spirits as laſt aforeſaid, 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 Nine 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 Six Shillings and Three-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 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 Seven Shillings and Eleven-pence Farthing:

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 exceeding Three *per Centum* over and above the Strength of One to Ten over Hydrometer Proof, an Exciſe Duty of Seven Shillings and Eleven-pence Farthing; 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 all Rum, Brandy, Spirits, Aqua Vitæ, or Strong Waters (except Rum of the Produce of the *Britiſh* Plantations), imported into *Great Britain*, and for which the Duties chargeable thereon ſhall not have been paid on the Fourteenth Day of *January* One thouſand eight hundred and twelve, or imported

Additional Duty on Rum, &c. not of the Britiſh Plantations.

ported after that Day, an additional Duty of Twelve Pounds and 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.

Duties to be under Management of the Commiſſioners of Exciſe.

IX. 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 allow Diſtillers in England a Credit of 21 Gallons of Spirits of one to 10 over Proof for 100 Gallons of Wort.

X. 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, during ſuch Time as ſuch Diſtiller or Diſtillers ſhall continue to work or diſtil Spirits from Sugar.

Diſtillers in Scotland to be allowed a like Proportion of Spirits.

XI. And be it further 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 England to pay for any Exceſs beyond the above Proportion 7s. 11¼d. per Gallon.

XII. 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 Seven Shillings and Eleven-pence Farthing for every Gallon of ſuch Exceſs, computed at the Strength of One to Ten over Hydrometer Proof.

After what Proportion Diſtillers of Spirits in England or Scotland for Exportation to either Country ſhall produce Spirits, &c.

XIII. 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, and duly export to *Scotland* or *England*, as the Caſe may require, 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, and duly

exported 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 Twenty Shillings.

No Entry of any Houſe for diſtilling Spirits from Sugar for ſuch Exportation to be permitted, but what has been already entered for the Diſtillation of Spirits from Corn.

Reſtriction as to Quantity of Spirits exported, &c.

XIV. Provided always, and be it further enacted, That, until the Firſt Day of *December* One thouſand eight hundred and twelve, no Perſon or Perſons ſhall be permitted to make Entry of any Houſe or Houſes, or Place or Places in *England*, for making or diſtilling Spirits from Sugar for Exportation to *Scotland*, nor ſhall any Perſon or Perſons be permitted to make Entry of any Houſe or Houſes, or Place or Places in *Scotland*, for making or diſtilling Spirits from Sugar for Exportation to *England*, ſave and except ſuch Houſe or Houſes, or Place or Places, as ſhall have been duly entered and employed, or uſed for making and diſtilling Spirits from Corn or Grain for ſuch Exportation from *England* to *Scotland*, or from *Scotland* to *England*, as the Caſe may require, between the Firſt Day of *October* One thouſand eight hundred and eleven and the paſſing of this Act; nor ſhall any Perſon or Perſons be permitted to make, in any ſuch entered Houſe or Houſes, Place or Places, or to export a Number of Gallons of Spirits within the Year, from the Commencement of ſuch Entry on the Firſt Day of *October* One thouſand eight hundred and eleven, beyond the Quantity which ſuch Perſon or Perſons would have been entitled to have made from Corn or Grain, and to have exported from *England* to *Scotland*, or from *Scotland* to *England*, as the Caſe may require, if the Diſtillation from Corn or Grain had not been prohibited, farther than the Exceſs of Produce of Spirits from Sugar Waſh above the Produce of Spirits from Corn Waſh, computing ſuch Produce at and after the Rate of Eighteen Gallons of Spirits, at the Strength of One to Ten over Hydrometer Proof, for every Hundred Gallons of Wort or Waſh made or diſtilled from Corn during ſuch Portion of the Year as ſuch Diſtiller or Diſtillers ſhall have been making or diſtilling from Corn ſince the ſaid Firſt Day of *October* One thouſand eight hundred and eleven, and of Twenty-one Gallons of Spirits at the Strength aforeſaid, for every Hundred Gallons of Wort or Waſh to be diſtilled from Sugar during ſuch Period of the preſent Year of our Lord, as ſuch Diſtiller or Diſtillers ſhall continue to make or diſtil Spirits from Sugar from and after the ſaid Eighth Day of *February* One thouſand eight hundred and twelve, until the Time at which the annual Entry of ſuch Houſe or Houſes, or Place or Places, would have expired; any Thing in this or any other Act to the contrary in anywiſe notwithſtanding.

Diſtillers in Lowlands of Scotland producing a certain Quantity of Spirits according to the Contents of the Still, Licence to ceaſe.

XV. 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 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.

XVI. And

Distillers in the Highlands producing a certain Quantity of Spirits according to the Contents of the Still, Licence to cease.

XVI. 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 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.

XVII. 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 heretofore made 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.

XVIII. 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 may be granted in Scotland for Stills for distilling Spirits from Sugar.

Commencement.

XIX. 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 to be granted in the present Year of our Lord shall be granted to commence or take Effect before the Eighth Day of *February* One thousand eight hundred and twelve next, and no such Licence which shall be granted after the said present Year shall be granted to commence and take Effect before the First Day of *December* next ensuing the granting thereof; nor shall any such Licence be of any Validity or have any Force or Effect until all the Wort or Wash brewed or made from Corn or Grain in the Custody or Possession of the Person or Persons to whom any such Licence shall be granted shall have been actually distilled into Spirits of the Second Extraction, by the Space of Four Days at the least; any Act or Acts of Parliament to the contrary in anywise notwithstanding.

Restrictions as to granting of Licences.

XX. And be it further enacted, That nothing in this Act shall extend, or be deemed or construed to extend, to authorize the Commissioners of Excise in *Scotland* to grant Licences until the First Day of *December* in the present Year One thousand eight hundred and twelve to any Person

or

or Perſons, or to any Houſe or Houſes, Place or Places for diſſolving or mixing Sugar for extracting Spirits in *Scotland* for the Conſumption in *Scotland*, excepting to ſuch Perſon or Perſons, or Houſe or Houſes, or Place or Places, which, from the Tenth Day of *November* One thouſand eight hundred and eleven, ſhall have been licenſed, and ſhall have begun and continued to make Spirits from Corn for ſuch Conſumption in *Scotland*, any Thing in this Act contained to the contrary in anywiſe notwithſtanding.

Limiting the Time for making Entry of Spirits for Exportation, &c.

XXI. 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 of our Lord after the preſent Year of our Lord One thouſand eight hundred and twelve.

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

XXII. 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.

Licences may be granted in Scotland for diſtilling Spirits from Sugar; and after the Prohibition ſhall ceaſe, Licences may be granted for diſtilling Spirits from Grain, &c.

XXIII. Provided alſo, and be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners of Exciſe in *Scotland*, or the major Part of them, or to or for the reſpective Collectors and Superviſors of Exciſe 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 twelve, nor for any longer Period than until the Tenth Day of *November* One thouſand eight hundred and thirteen; any Thing in this or any other Act to the contrary in anywiſe notwithſtanding.

Penalty for uſing any other Thing than Sugar, except Yeaſt, in preparing Wort for Diſ-

XXIV. 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

tillation, during the Prohibition.

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 or aſſiſting in the Uſe 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 any 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 on Diſtillers having in their Cuſtody Molaſſes or Grain beyond the Quantity herein mentioned, 500l.

XXV. 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, Bean or Bigg, which ſhall have been ground, excepting Malt not exceeding Five Quarters, or Wheat Meal or Wheat Flour not exceeding Five Buſhels, 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 the Sum of Five hundred Pounds.

Not to take leſs than a Hogſhead of Sugar. Penalty 100l.

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

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

XXVII. 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 the 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

such Distiller or Maker of Spirits shall for each and every such Offence forfeit the Sum of One hundred Pounds. Penalty 100l.

XXVIII. 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, Still Houses, Utensils, and Places used by Sir *William Bishop* and *George Bishop* at *Maidstone*, in the County of *Kent*; and also save and except the Stills, Still Houses, Utensils, and Places, used at the Instance and under the Employment of the Commissioners of Excise in *England*, for the Purpose of rectifying or compounding Spirits seized by the Officers of the Customs and Excise, 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 Person or Persons 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 the Proprietor of any private or concealed Still, Back, or other Vessel discovered or found by any Officer or Officers of Excise for the making, preparing, or keeping Wash, Low Wines, or Spirits, or other Materials preparing for Distillation, is or may be subject or liable under or by virtue of any Act or Acts of Parliament in force at and immediately before the passing of this Act. 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.

XXIX. 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 are hereby authorised, 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 such 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. Account to be taken of the Spirits made in Scotland for Exportation to England, &c.

XXX. And

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

XXX. 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.

XXXI. 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 or 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.

XXXII. 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.

XXXIII. 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.

And. XXXIV. 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 Fifth Day of *April*, the Fifth Day of *July*, the Tenth Day of *October*, and the Fifth Day of *January*, 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-seven 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 Spirits, reckoning or computing One hundred Weight of Sugar for every Twelve Gallons 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.

XXXV. 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 Three-fourth Parts of the ſaid Money ſhall be carried to and be made Part of the Conſolidated Fund of *Great Britain*, and the other One-fourth 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-fourth 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-fourth 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 twelve, 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.

48G. 3. c. 152.

XXXVI. And whereas by the paſſing of this Act, and the Commencement thereof, another Act, made in the Forty-eighth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting certain Duties on Worts or Waſh made from Sugar during the Prohibition of Diſtillation of Spirits from Corn or Grain in* Great Britain, will become operative, if not repealed, and it is expedient to repeal the ſame; be it therefore enacted, That the ſaid laſt mentioned Act ſhall be and the ſame is hereby repealed.

repealed.

50G. 3. c. 79.

XXXVII. And whereas it is alſo expedient to repeal another Act made in the Fiftieth Year of His preſent Majeſty, intituled, *An Act for regulating the Continuance of Licences for diſtilling Spirits from Sugar in the Lowlands of* Scotland; be it therefore enacted, That the ſaid laſt mentioned Act ſhall be and the ſame is hereby repealed.

repealed.

Diſtillers in the Lowlands of Scotland may deliver up Licences to be vacated.

XXXVIII. Provided always, and be it further enacted, That it ſhall and may be lawful to and for any licenſed Diſtiller or Diſtillers in the Lowlands 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 or altered on the Terms and Conditions, and at the Time and in ſuch Manner as immediately before the paſſing of an Act of the Forty-

48G. 3. c. 118.

eighth Year of the Reign of His preſent Majeſty, intituled, *An Act to prohibit the Diſtillation of Spirits from Corn or Grain for a limited Time*, were by any Act or Acts of Parliament then in force directed for vacating or altering Licences, granted for the making or diſtilling of Spirits from Corn or Grain for Home Conſumption in the ſaid Lowlands; any Thing herein or in any other Act or Acts of Parliament contained to the contrary notwithſtanding.

XXXIX. And be it further enacted, That this Act ſhall commence and take Effect, as to all ſuch Matters and Things therein contained, in reſpect whereof no ſpecial Commencement is hereby directed or provided, from and immediately after the Eighth Day of *February* One thouſand eight hundred and twelve, and ſhall remain and continue in force during the Term that the Diſtillation of Spirits from Corn or Grain ſhall be and remain in force. Commencement of this Act.

XL. And be it further enacted, That this Act may be varied, altered, or repealed by any Act or Acts to be paſſed in this Seſſion of Parliament. Act may be varied or repealed this Seſſion.

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