ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. CLXXII.

An Act for repealing the Duties payable in *Scotland* upon Diſtillers Waſh, Spirits, and Licences, and for granting other Duties in lieu thereof.

[30th *July* 1814.]

WHEREAS the Extraction, Diſtillation, and Manufacture of Spirits for Conſumption in *Scotland* are conducted and carried on in that Part of the United Kingdom under and ſubject to different Duties, Rules, Regulations, Reſtrictions, and Proviſions from thoſe under which the Extraction, Diſtillation, and Manufacture of Spirits for Conſumption in that Part of *Great Britain* called *England* are carried on in the ſaid laſt-mentioned Part of the United Kingdom; and it is expedient to diſcontinue ſuch Duties in *Scotland*, and to impoſe other Duties in lieu thereof, and that the Extraction, Diſtillation, and Manufacture of Spirits ſhould be conducted and carried on throughout both the ſaid Parts of the United Kingdom, (as nearly as may be,) under and ſubject to the ſame Rules, Regulations, Reſtrictions, and Proviſions: Be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the Firſt Day of *October* One thouſand eight hundred and fourteen, all and ſingular the Duties of Exciſe on Worts or Waſh brewed or made in *Scotland* for extracting Spirits, and all and ſingular the Duties on Spirits made or diſtilled in *Scotland*, and alſo the Duties on Licences on the Content or Capacity of Stills uſed or employed in *Scotland* for making

From Oct. 1, 1814, the Duties on Waſh, Spirits, and Licences ſhall ceaſe, except Arrears.

making or diſtilling Low Wines or Spirits, ſhall be and the ſame are hereby repealed; ſave and except in all Caſes relating to the recovering, allowing, or paying any Arrears thereof reſpectively, which ſhall or may at that Time remain unpaid,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 that Day.

Inſtead of the Duties repealed the following ſhall be paid.

II. And be it further enacted, That from and after the ſaid Firſt Day of *October* One thouſand eight hundred and fourteen, in lieu and inſtead of the ſaid Duties hereby repealed, there ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, the ſeveral Duties of Exciſe herein-after mentioned; (that is to ſay,)

Duties.

For every Gallon of Wort or Waſh, brewed or made in any Part or Place in *Scotland* from any Malt, Corn, Grain, or Tilts, or any Mixture with the ſame for extracting Spirits for Conſumption in *Scotland*, One Shilling:

For every Gallon of Cyder or Perry, or any other Waſh or Liquor brewed or made in any Part or Place in *Scotland*, from any Sort or Kind of *Britiſh* Materials, (except ſuch as are before mentioned,) or any Mixture therewith, for extracting Spirits for Conſumption in *Scotland*, One Shilling:

For every Gallon of Wort or Waſh brewed or made in any Part or Place in *Scotland*, from Melaſſes or Sugar, or any Mixture therewith, for extracting Spirits for Conſumption in *Scotland*, One Shilling:

For every Gallon of Waſh brewed or made in any Part or Place in *Scotland*, from Foreign Refuſed Wine, or Foreign Cyder, or Waſh prepared from any other Foreign Materials, except Melaſſes and Sugar, or any Mixture therewith, for extracting Spirits for Conſumption in *Scotland*, One Shilling:

For every Gallon of Spirits of the Strength of One to Ten over Hydrometer Proof, which ſhall be made or diſtilled from Corn in any Part or Place in *Scotland* for Conſumption in *Scotland*, Two Shillings and Ten-pence:

For every Gallon of Spirits of the Strength aforeſaid, which ſhall be made or diſtilled from Cyder or Perry, or any other Waſh or Liquor brewed from any Sort of *Britiſh* Materials, or any Mixture therewith, in any Part or Place in *Scotland* for Conſumption in *Scotland*, Two Shillings and Ten-pence:

For every Gallon of Spirits of the Strength aforeſaid, which ſhall be made or diſtilled from Melaſſes or Sugar, or any Mixture therewith, in any Part or Place in *Scotland*, for Conſumption in *Scotland*, Seven Shillings and Sixpence: And,

For every Gallon of Spirits of the Strength aforeſaid, which ſhall be made or diſtilled from Foreign Refuſed Wine, or Foreign Cyder or Waſh, or Waſh prepared from any other Foreign Materials, in any Part or Place in *Scotland*, for Conſumption in *Scotland*, Nine Shillings:

The ſaid Duties to be paid by the reſpective Makers or Diſtillers of ſuch Wort, Waſh, or Spirits reſpectively.

For every Gallon, *Engliſh* Wine Meaſure, of Spirits which ſhall be made or manufactured in *Ireland*, and imported or brought from thence, under or by virtue of an Act made in this Seſſion of Parliament, intituled *An*

Act to regulate, until the End of the next Seſſion of Parliament, the Trade in Spirits between Great Britain *and* Ireland *reciprocally*, into *Scotland*, at a Strength not exceeding that of One to Ten over Hydrometer Proof, a Countervailing Exciſe Duty of Eleven-pence Three Farthings, and ſo in Proportion for any greater Degree of Strength:

The ſaid Duties to be paid by the Importer or Importers of ſuch Spirits before the Landing thereof.

For every Licence to be taken out by every Diſtiller or Maker of Low Wines or Spirits in any Part or Place in *Scotland*, for Sale or for Exportation, Ten Pounds:

For every Licence to be taken out by every Rectifier of Spirits in any Part or Place in *Scotland*, Five Pounds:

The ſaid Duties for Licences to be paid by the reſpective Diſtillers and Rectifiers taking out ſuch Licences reſpectively: Provided always nevertheleſs, that One Fourth Part of the ſaid ſeveral Duties by this Act impoſed ſhall expire on the Fifth Day of *July* One thouſand eight hundred and fifteen, any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

Duties to be under the Commiſſioners of Exciſe.

III. And be it further enacted, That the ſaid Duties by this Act impoſed ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* and *England* reſpectively, as the Caſe may be.

How to be levied.

IV. 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 and ſubject to all and every the Rules, Regulations, Reſtrictions, Proviſions, (ſave and except ſuch thereof as are repugnant to any of the Proviſions of this Act, and alſo ſave and except the Powers of adjudging Penalties and Forfeitures by the Commiſſioners of Exciſe in *England*), Fines, Penalties, and Forfeitures, and with and ſubject to ſuch and the like Powers, Authorities, 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 brewed or made for extracting Spirits in that Part of *Great Britain* called *England*, for Home Conſumption, and on Licences for Diſtillers or Makers of Low Wines, or Spirits for Sale or for Exportation, contained, provided, preſcribed, directed, ſettled, or eſtabliſhed, by any Act or Acts of Parliament in force in that Part of *Great Britain* called *England* immediately before the paſſing of this Act, in relation to the Duties on Wort or Waſh brewed or made for extracting Spirits as laſt aforeſaid for Home Conſumption, or on ſuch Licences, or for the Security or due Collection of the ſaid Duties on ſuch Wort or Waſh, or ſuch Licences reſpectively, or for preventing, detecting, or puniſhing Frauds relating thereto reſpectively, or in anywiſe relating to the Regulation of Diſtillers for the Extraction of Low Wines or Spirits, in that Part of *Great Britain* called *England*, for Home Conſumption, or the Spirits extracted, made, or manufactured at ſuch Diſtilleries for Home Conſumption; and all and ſingular the ſaid Powers, Authorities, Rules, Directions, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, (except as before excepted), ſhall, ſo far as the ſame can or may

may be applied thereto, be uſed, practiſed, applied, and put in Execution for aſcertaining, raiſing, levying, collecting, recovering, ſecuring, and paying, the ſeveral and reſpective Duties by this Act impoſed, and for preventing, detecting, and puniſhing Frauds relating thereto, as fully and effectually, to all Intents and Purpoſes, as if all and ſingular the ſaid Powers, Authorities, Rules, Directions, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, (except as before excepted), had been and were particularly repeated and re-enacted in this Act: Provided always nevertheleſs, that nothing herein-before contained ſhall extend or be deemed or conſtrued to extend to *Scotland*, any of the Rules, Regulations, or Proviſions, by Law eſtabliſhed for the Manufacture of Spirits, commonly called *Maidſtone Geneva*, at *Maidſtone* in the County of *Kent*, or for the taking account of the Stocks of Diſtillers, Rectifiers, or Compounders of Spirits, in that Part of *Great Britain* called *England*, or for allowing ſuch Rectifiers or Compounders any Increaſe by Water, Sugar, Syrop, or Fruit.

Not to affect the Proviſions of 28 G. 3. c. 46. 45 G. 3. c. 100. which remain in force, or any Law relating to the Exportation of Spirits from England to Scotland or from Scotland to England.

V. And be it further enacted, That nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to repeal or in any Manner to alter ſo much of an Act made in the Twenty-eighth Year of the Reign of His preſent Majeſty King *George* the Third, among other Things for better regulating the Exportation of *Britiſh*-made Spirits from *England* to *Scotland*, and from *Scotland* to *England*, as was and remained in force immediately before the paſſing of this Act, or ſo much of another Act made in the Forty-fifth Year of the ſaid Reign, among other Things for better regulating the diſtilling of Spirits in *England* for Exportation to *Scotland*, and in *Scotland* for Exportation to *England*, as was and remained in force immediately before the paſſing of this Act, or to repeal or alter any other Law or Laws in force immediately before the paſſing of this Act, relating to Diſtillers making or diſtilling Spirits in that Part of *Great Britain* called *England*, for Exportation from thence to *Scotland*, or in *Scotland* for Exportation from thence to *England*, or relating to ſuch Spirits ſo made or diſtilled, any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

Nor to ſubject Diſtillers to the Penalty of 200l. impoſed by 51 G. 3. c. 59. for uſing Stills of leſs Capacity than 3000 Gallons.

VI. Provided alſo, and be it enacted, That nothing herein-before contained ſhall extend or be deemed or conſtrued to extend to ſubject any Diſtiller or Diſtillers in *Scotland* to the Penalty of Two hundred Pounds, impoſed by an Act made in the Fifty-firſt Year of the Reign of His preſent Majeſty King *George* the Third, intituled *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*, for or by reaſon of his, her, or their making 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 Molaſſes or Sugar, any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

Penalty on Perſons in the Highland Diſtrict uſing Stills of a leſs Capacity than 500 Gallons, and on Per-

VII. And be it further enacted, That no Perſon or Perſons in the Highland Diſtrict of *Scotland*, particularly ſpecified and deſcribed in the Acts in that Caſe made and provided, ſhall make uſe of any Still of leſs Capacity or Content than Five hundred 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; nor ſhall any

Perſon or Perſons in any other Part or Place in *Scotland*, make uſe of any Still of leſs Capacity or Content than Two thouſand Gallons, for the Extraction or Diſtillation of ſuch Low Wines or Spirits as aforeſaid; and if any Perſon or Perſons in the Highland Diſtrict aforeſaid, ſhall make uſe of any Still of leſs Capacity or Content than Five hundred 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, or if any Perſon or Perſons in any other Part or Place in *Scotland*, ſhall make uſe of any Still of leſs Capacity or Content than Two thouſand Gallons, for the Extraction or Diſtillation of ſuch Low Wines or Spirits as aforeſaid; all and every the Perſon or Perſons ſo offending ſhall for each and every ſuch Offence forfeit and loſe the Sum of Two hundred Pounds.

ſons in other Parts of Scotland uſing Stills of leſs Capacity than 2000 Gallons, 200l.

VIII. And be it further enacted, That all and every Diſtiller and Diſtillers who ſhall make or diſtil Spirits in *Scotland*, for Conſumption in *Scotland*, ſhall for every One hundred Gallons of Waſh prepared or made from Corn, Grain, Malt, Tilts, Cyder, or Perry, or any Sort of *Britiſh* Materials, or any Mixture therewith, for extracting Spirits for ſuch Home Conſumption as aforeſaid, found in his, her, or their Cuſtody or Poſſeſſion, between the Tenth Day of *November* in any One Year and the Tenth Day of *November* following, or when ſuch Diſtiller ſhall previouſly ceaſe working, produce to the Sight of the Officer or Officers of Exciſe at leaſt Eighteen Gallons of Spirits of the Strength of One to Ten over Hydrometer Proof, for every Hundred Gallons of Waſh prepared or made from Melaſſes or Sugar, or any Mixture therewith, for extracting Spirits for ſuch Home Conſumption as aforeſaid, found in his, her, or their Cuſtody or Poſſeſſion between the Days or Times aforeſaid, produce to the Sight of the Officer or Officers of Exciſe at leaſt Twenty-one Gallons of Spirits of the Strength aforeſaid, and for every One hundred Gallons of Waſh prepared or made from Foreign Refuſed Wine, or Foreign Cyder, or Waſh prepared from Foreign Materials (except Melaſſes and Sugar), or any Mixture therewith, for extracting Spirits for ſuch Home Conſumption as aforeſaid, found in his, her, or their Cuſtody or Poſſeſſion, between the Days or Times aforeſaid, produce to the Sight of the Officer or Officers of Exciſe at leaſt Nineteen Gallons of Spirits of the Strength aforeſaid; and that in every Caſe where the Produce of Spirits extracted by any ſuch Diſtiller or Diſtillers between the Days or Times aforeſaid, ſhall fall ſhort of the Proportions aforeſaid, every ſuch Diſtiller and Diſtillers ſhall, and he, ſhe, and they is and are hereby made chargeable with, and ſhall pay the following Duties of Exciſe, for every Gallon of Spirits which ſhall be deficient of the Quantities aforeſaid; that is to ſay,

Diſtillers for every 100 Gallons of Waſh from Corn or Britiſh Materials found in their Cuſtody between Nov. 10 and Nov. 10. ſhall produce 18 Gallons Spirits of One to 10; when prepared from Melaſſes or Sugar, 21 Gallons; and when prepared from other Foreign Materials, 19 Gallons.

Where the Produce ſhall fall ſhort of theſe Proportions, the following Duties ſhall be paid.

Duties.

For every Gallon of ſuch Spirits from Waſh prepared or made from Corn, Grain, Malt, Tilts, Cyder, or Perry, or any Sort of *Britiſh* Materials, or any Mixture therewith, for extracting Spirits for ſuch Home Conſumption as aforeſaid, Five Shillings and Eight-pence:

For every Gallon of ſuch Spirits from Waſh prepared or made from Melaſſes or Sugar, or any Mixture therewith, for extracting Spirits for ſuch Home Conſumption as aforeſaid, Fifteen Shillings.

And, for every Gallon of ſuch Spirits from Waſh prepared, or made from Foreign Refuſed Wine, or Foreign Cyder, or Waſh prepared from Foreign Materials, (except Melaſſes and Sugar), or any Mixture therewith,

for extracting Spirits for such Home Consumption as aforesaid, Eighteen Shillings:

Which respective Duties for such Deficiencies respectively, shall be paid by such Distiller and Distillers respectively, on the Day last aforesaid; and if Default shall be made in any such Payment, the Distiller and Distillers respectively making such Default, shall forfeit Double the Amount of the Duty by this Act imposed for or in respect of such Deficiency.

Officer to take an Account of the Stock of Distiller every 30 Days, or oftener if necessary, and if an Excess beyond his Credit is found, it shall be forfeited, and the Distiller shall forfeit 50l.

IX. And be it further enacted, That every Officer of Excise in *Scotland*, having under his Survey the Stock or Stocks of any entered Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders of, or Dealer or Dealers in *British* Spirits for Home Consumption, 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 all and every such Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders, or Dealer or Dealers, and shall compute the same at 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 Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders, or Dealer or Dealers, computing the same at the Strength aforesaid, it shall be found that the Quantity of Spirits remaining in the Stock, Custody, or Possession of such Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders, or Dealer or Dealers, shall exceed the Quantity for which he, she, or they 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 made or received subsequent thereto, such Excess shall be deemed and taken to be Spirits received without Permit, and a Quantity of Spirits, equal to such Excess, shall and may be seized, out of any Part of the Stock of such Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders, or Dealer or Dealers, by any Officer or Officers of Excise; and the Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders, or Dealer or Dealers, in whose Stock, Custody, or Possession, such Excess shall be found, shall forfeit and lose the Sum of Fifty Pounds.

No Spirits to be sent out or received into Stock without Permit, on pain of Forfeiture and Penalty of 100l.

X. And be it further enacted, That no Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders of, or Dealer or Dealers in *British* Spirits in *Scotland* for Home Consumption, shall send out or remove from his, her, or their Stock, Custody, or Possession, nor shall any such Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders, or Dealer or Dealers, receive into his, her, or their Stock, Custody, or Possession 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 such 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 such Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders, or Dealer or Dealers so sending out or receiving the same, shall, for each and every such Offence, forfeit and lose the Sum of One hundred Pounds.

XI. And

XI. And be it further enacted, That on the Exportation of any Spirits made or manufactured in *Ireland*, and imported or brought from thence, under or by virtue of the ſaid Act of this Seſſion of Parliament, into *Scotland*, and from *Scotland* into that Part of *Great Britain* called *England*, at a Strength not exceeding that of One to Ten over Hydrometer Proof, there ſhall be allowed and paid a Drawback of Eleven-pence Three Farthings, upon every Gallon of ſuch Spirits; and which Drawback ſhall be and is hereby required to be ſatisfied on ſuch Exportation, ſubject to all the Rules and Regulations in force in *Scotland* reſpecting Drawbacks, ſo far as the ſame can or may be applied thereto.

On Exportation of Iriſh Spirits into Scotland, and from thence into England, a Drawback of 11¾d. per Gallon.

XII. And be it further enacted, That all the Powers, Directions, Rules, Penalties, Forfeitures, Clauſes, Matters, and Things, which, in and by an Act made in the Twelfth Year of the Reign of King *Charles* the Second, intituled *An Act for taking away the Court of Wards and Liveries, and Tenures* in capite, *and by Knights Service and Purveyance, and for ſettling a Revenue upon His Majeſty in lieu thereof*, or by any other Law or Laws now in force in *Great Britain* or in *Ireland* reſpectively, relating to His Majeſty's Revenues of Exciſe upon Beer, Ale, and other Liquors, are provided and eſtabliſhed for managing, raiſing, levying, collecting, mitigating, or recovering, adjudging or aſcertaining the Duties thereby granted, or any of them, (other than and in ſuch Caſes for which other Penalties or Proviſions are made and provided by this Act), ſhall be practiſed, uſed, applied, and put in Execution, in and for the managing, raiſing, levying, collecting, mitigating, recovering, and paying the ſaid Duties hereby granted, as fully and effectually to all Intents and Purpoſes as if all and every the ſaid Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in this preſent Act: Provided always, nevertheleſs, that in caſe His Majeſty, at any Time before the Firſt Day of *September* One thouſand eight hundred and fourteen, ſhall in His Royal Diſcretion judge it to be for the Benefit and Advantage of *Scotland*, entirely to ſuſpend this Act or to modify the Operations thereof for any Time not exceeding the Space of Three Months 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 or Orders in Council, to be publiſhed from Time to Time in the *London Gazette*, entirely to ſuſpend this Act, or to modify the Operations thereof in ſuch Manner as to His ſaid Majeſty ſhall ſeem meet, and as in ſuch Proclamation or Proclamations, or Order or Orders in Council, ſhall be ſpecified, ſtated, and expreſſed; and in caſe of any ſuch entire Suſpenſion of this Act, then and in ſuch Caſe all and ſingular the Duties hereby repealed, and all and ſingular the Rules, Regulations, Reſtrictions, and Proviſions, relating to the Payment or Recovery thereof, and all and ſingular the Fines, Penalties, and Forfeitures, in force immediately before the paſſing of this Act, for preventing, detecting, and puniſhing Frauds relating thereto, ſhall revive and be in full Force and Effect, as if this Act had not been made; and in caſe of any ſuch Modification, then and in ſuch Caſe ſuch of the Duties by this Act repealed, and ſuch of the Duties hereby impoſed, as in ſuch Proclamation or Proclamations, or Order or Orders in Council, ſhall be ſpecified, ſtated, and expreſſed, and ſuch of the Rules, Regulations, Reſtrictions, and Proviſions, relating to the Payment or Recovery thereof reſpectively, and

Powers of 12 Car. 2. c. 24. extended to this Act.

His Majeſty may, before Sept. 1, ſuſpend or modify the Operations of this Act.

and ſuch of the Fines, Penalties, and Forfeitures, in force immediately before the paſſing of this Act, or by this Act created, inflicted, or impoſed, for preventing, detecting, and puniſhing Frauds relating thereto, as ſhall be conſiſtent with ſuch Modification, ſhall be in full Force and Effect, any Thing herein-before contained to the contrary in anywiſe notwithſtanding: Provided alſo, that nothing herein-before contained ſhall extend or be deemed or conſtrued to extend, to authorize or empower His ſaid Majeſty ſo to modify the ſaid Duties, that the Part or Parts thereof to be retained ſhall exceed the Rates, Proportions, or Amounts of the Duties hereby repealed, as nearly as ſuch Rates, Proportions, or Amounts, can or may be calculated, eſtimated, judged of, or aſcertained, any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

Recovery and Application of Penalties.

XIII. And be it further enacted, That all Fines, Penalties, and Forfeitures by this Act extended to *Scotland*, ſhall be ſued for, mitigated, recovered, or levied, by ſuch Ways, Means, and Methods, as any Fine, Penalty, or Forfeiture is or may be ſued for, mitigated, recovered, or levied by any Law or Laws of Exciſe in *Scotland*, or in the Court of Exchequer in *Scotland*; and that every ſuch Fine, Penalty or Forfeiture, ſhall be diſtributed in ſuch and the ſame Manner as ſuch Fine, Penalty, or Forfeiture would be diſtributable under the Laws in force at the Time of the paſſing of this Act, had ſuch Fine, Penalty, or Forfeiture been incurred, adjudged, and recovered in that Part of *Great Britain* called *England*.

Application of the Duties.

XIV. And be it further enacted, That the Money ariſing until and upon the ſaid Fifth Day of *July* One thouſand eight hundred and fifteen, by the Duties by this Act impoſed, (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 at *Weſtminſter*, and be appropriated and applied in the ſame Manner and in the like Proportions as the Duties hereby repealed were by the Laws in force immediately before the paſſing of this Act directed to be appropriated and applied, and all the Monies ariſing after the ſaid Fifth Day of *July* One thouſand eight hundred and fifteen, by ſuch of the ſaid Duties as ſhall remain and continue in force after that Day, (the neceſſary Charges of raiſing and accounting for the ſame excepted), ſhall from Time to Time be paid into the ſaid Receipt of Exchequer, and ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

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