ANNO QUINQUAGESIMO OCTAVO

GEORGII III. REGIS.

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C A P. XIII.

An Act for charging Duties on Licences for retailing *Aqua Vitæ* in *Scotland*. [19th *March* 1818.]

WHEREAS by an Act made in the Forty-third Year of the Reign of His present Majesty, intituled *An Act to repeal the* 43 G.3.c.69. *Duties of Excise payable in* Great Britain, *and to grant other Duties in lieu thereof*, a Licence Duty was imposed upon every Person who, within the Limits of any Royal Burgh, Burgh of Barony or Regality, in any Part of *Scotland*, or in any Place in any other Part of *Scotland* other than within the Highlands of *Scotland*, limited and described in the Acts in that Case made and provided, should retail any Spirits made or distilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other *British* Materials, and commonly called or known by the Name of *Aqua Vitæ* in that Part of the United Kingdom, for every such Licence to retail plain *Aqua Vitæ* only, Two Pounds; and upon every Person who should retail such Spirits within the several Counties and Districts of the Highlands of *Scotland*, the Royal Burghs, Burghs of Barony or Regality therein excepted, for every such Licence One Pound: And whereas by another Act, made in the Fifty-fifth Year of the Reign of His present Majesty, intituled *An Act for granting to His Majesty, until the Fifth Day of* April *One* 55 G.3.c.30. *thousand eight hundred and nineteen, additional Duties of Excise in* Great Britain *on Sweets, Tobacco, Snuff, and Excise Licences*, an additional Licence Duty was imposed upon every Person who, within the Limits of any Royal Burgh of Barony or Regality in any Part of *Scotland*, or in any Place in any other Part of *Scotland* other than within the Highlands of *Scotland*, limited and described in the Acts in that Case made and provided, should

retail any Spirits made or diſtilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other *Britiſh* Materials, and commonly called or known by the Name of *Aqua Vitæ* in that Part of the United Kingdom, for every ſuch Licence to retail plain *Aqua Vitæ* only, Two Pounds; and upon every Perſon who ſhould retail ſuch Spirits within the ſeveral Counties and Diſtricts of the Highlands of *Scotland*, the Royal Burghs, Burghs of Barony or Regality therein excepted, for every ſuch Licence One Pound: And whereas by another Act, made in the Fifty-ſixth Year of the Reign of His preſent 56G.3.c.113. Majeſty, intituled *An Act for repealing the Duties payable for Licences for retailing Beer, Ale, Cyder, Perry, or Spirits in* Great Britain; *and for impoſing other Duties in lieu thereof*; the ſeveral Duties and Sums of Money payable by Law for or in reſpect of Licences for retailing Spirits were, from and after the Fifth Day of *July* One thouſand eight hundred and ſixteen, repealed, and other Duties were impoſed in lieu thereof; but in the Impoſition of ſuch new Duties the Licence Duties which were intended to be paid by Retailers in *Scotland* of plain *Aqua Vitæ* only were omitted; for Remedy whereof, 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 from and after the paſſing of this Act there ſhall be raiſed, levied, collected, and paid throughout *Scotland*, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, the ſeveral annual Sums of Money herein-after mentioned; for and upon all Licences to be taken out according to the Laws in each Caſe made and provided by Retailers of plain *Aqua Vitæ* only in *Scotland*, that is to ſay, by every Perſon who, within the Limits of any Royal Burgh, Burgh of Barony or Regality, in any Part of *Scotland*, or in any Place in any other Part of *Scotland* other than within the Highlands of *Scotland*, limited and deſcribed in the Acts in that Caſe made and provided, ſhall retail any Spirits made or diſtilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other *Britiſh* Materials, and commonly called or known by the Name of *Aqua Vitæ* in that Part of the United Kingdom, for every ſuch Licence to retail plain *Aqua Vitæ* only, Four Pounds; and by every Perſon who ſhall retail ſuch Spirits within the ſeveral Counties and Diſtricts of the Highlands of *Scotland*, the Royal Burghs, Burghs of Barony or Regality therein excepted, for every ſuch Licence Two Pounds.

4*l.* to be paid for Licences for retailing Spirits within any Royal Burgh or Place not within the Highlands;

and 2*l.* in the Highlands.

Duties to be under the Commiſſioners of Exciſe.

II. And be it further enacted, That the Duties by this Act impoſed ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being.

Duties how to be levied.

III. And be it further enacted, That the ſeveral Duties and Sums of Money above mentioned and hereby impoſed ſhall and may be reſpectively raiſed, levied, collected, anſwered, paid, recovered, adjudged, and allowed, in ſuch and the like Manner as in and by any or either of the general or ſpecial Means, Ways, or Methods by which the former Duties of Exciſe reſpectively of the ſame kinds reſpectively were or might be raiſed, levied, collected, anſwered, paid, recovered, adjudged, or allowed; and the Retailers reſpectively before mentioned ſhall be and are hereby made ſubject to all and every the Conditions, Regulations, Rules, Reſtrictions, and Forfeitures to which ſuch Perſons in general, and alſo to all and every the ſpecial Conditions, Rules, Regulations, Reſtrictions, and Forfeitures reſpectively, to which the like Perſons reſpectively were ſubject or liable by any Act or Acts of Parliament in force immediately before the paſſing of this Act relating to the Duties of Exciſe; and all and every Pain, Penalty, Fine, or Forfeiture of

any Nature or Kind whatever, for any Offence whatever committed againſt or in breach of any Act or Acts of Parliament in force immediately before the paſſing of this Act made for ſecuring the Revenue of Exciſe, or for the Regulation or Improvement thereof, and the ſeveral Clauſes, Powers, and Directions therein contained, ſhall and 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 Duties of Exciſe and Sums of Money hereby impoſed and made payable reſpectively, in as full and ample Manner to all Intents and Purpoſes whatever as if all and every the ſaid Acts, Clauſes, Proviſions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act.

Duties to be carried to the Conſolidated Fund.

IV. And be it further enacted, That all the Monies ariſing by the Duties and ſeveral Sums of Money by this Act impoſed and made payable as aforeſaid, 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 the ſaid Money ſo paid into the Receipt of Exchequer as aforeſaid ſhall be carried to and made Part of the Conſolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Act may be altered this Seſſion.

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

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